

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended February 28, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	155,788,252	102,806,808	52,981,444
	Adjustments			
	Adjusted Net Operating Income (Loss)	155,788,252	102,806,808	52,981,444
E-APL	Electric Net Rate Base	2,867,936,500	1,924,936,511	942,999,989
	RATE OF RETURN	5.432%	5.341%	5.618%

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 February 28, 2022
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	2-01-2022 thru 02-28-2022	405,340 100.000%	264,169 65.172%	141,171 34.828%
3	E-OPS	Direct Distribution Operating Expense Percent	03-01-2021 thru 02-28-2022	31,386,794 100.000%	18,572,501 59.173%	12,814,293 40.827%
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accts 500 - 598		28,881,614	16,720,518	12,161,096
		Direct O & M Accts 901 - 935		41,330,083	28,709,390	12,620,693
		Total		70,211,697	45,429,908	24,781,789
		Percentage		100.000%	64.704%	35.296%
		Direct Labor Accts 500 - 598		11,062,279	7,376,236	3,686,043
		Direct Labor Accts 901 - 935		6,332,931	4,359,405	1,973,526
		Total		17,395,210	11,735,641	5,659,569
		Percentage		100.000%	67.465%	32.535%
		Number of Customers		405,775	264,439	141,336
		Percentage		100.000%	65.169%	34.831%
		Net Direct Plant		1,447,497,356	993,951,438	453,545,918
		Percentage		100.000%	68.667%	31.333%
4		Total Percentages		400.000%	266.005%	133.995%
		Percent		100.000%	66.501%	33.499%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2022
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
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Ending Balance Basis

Report ID:
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2021 thru 12-31-2021	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		14,116,908	0	9,478,568 4,638,340
		Direct O & M Accts 901 - 935		15,640,037	0	10,989,779 4,650,258
		Direct O & M Accts 901 - 905 Utility 9 Only		1,303,045	0	1,303,045 0
		Total		31,059,990	0	21,771,392 9,288,598
		Percentage		100.000%	0.000%	70.095% 29.905%
		Direct Labor Accts 500 - 894		9,708,675	0	6,808,489 2,900,186
		Direct Labor Accts 901 - 935		4,008,246	0	1,875,992 2,132,254
		Direct Labor Accts 901 - 905 Utility 9 Only		1,522,443	0	1,522,443 0
		Total		15,239,364	0	10,206,924 5,032,440
		Percentage		100.000%	0.000%	66.977% 33.023%
		Number of Customers at Percentage		372,177	0	266,537 105,640
				100.000%	0.000%	71.616% 28.384%
		Net Direct Plant Percentage		1,034,813,184	0	685,618,721 349,194,463
				100.000%	0.000%	66.255% 33.745%
		Total Percentages		400.000%	0.000%	274.943% 125.057%
		Average (GD AA)		100.000%	0.000%	68.736% 31.264%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2022
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 500 - 894		57,593,346	46,412,847	11,180,499	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		142,841,884	121,811,494	21,030,390	0
		Percentage		100.000%	85.277%	14.723%	0.000%
		Direct Labor Accts 500 - 894		56,931,970	47,158,546	9,773,424	0
		Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
		Total		79,323,635	66,079,652	13,243,983	0
		Percentage		100.000%	83.304%	16.696%	0.000%
		Number of Customers at		672,312	405,775	266,537	0
		Percentage		100.000%	60.355%	39.645%	0.000%
		Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
		Percentage		100.000%	81.777%	18.223%	0.000%
9		Total Percentages		400.000%	310.713%	89.287%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant	2-01-2022 thru 02-28-2022	1,414,863,994	968,365,695	446,498,299	
		Percent		100.000%	68.442%	31.558%	
11		Book Depreciation	03-01-2021 thru 02-28-2022	140,667,965	93,737,844	46,930,121	
		Percent		100.000%	66.638%	33.362%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2022
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	2-01-2022 thru 02-28-2022	3,400,559,551 100.000%	2,280,532,764 67.063%	1,120,026,787 32.937%
13	E-PLT	Net Electric General Plant Percent	2-01-2022 thru 02-28-2022	295,288,273 100.000%	200,345,366 67.847%	94,942,907 32.153%
14		Net Allocated Schedule M's Percent	03-01-2021 thru 02-28-2022	-129,606,687 100.000%	-87,963,913 67.870%	-41,642,774 32.130%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended February 28, 2022		
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	402,222,397	0	402,222,397	269,407,482	0	269,407,482	132,814,915	0
99	442200	Commercial - Firm & Int.	330,023,742	0	330,023,742	237,719,919	0	237,719,919	92,303,823	0
1	442300	Industrial	117,053,279	0	117,053,279	62,558,563	0	62,558,563	54,494,716	0
99	444000	Public Street & Highway Lighting	7,486,307	0	7,486,307	4,707,321	0	4,707,321	2,778,986	0
99	448000	Interdepartmental Revenue	1,487,362	0	1,487,362	1,211,061	0	1,211,061	276,301	0
99	499XXX	Unbilled Revenue	1,870,741	0	1,870,741	750,419	0	750,419	1,120,322	0
TOTAL SALES TO ULTIMATE CUSTOMERS			860,143,828	0	860,143,828	576,354,765	0	576,354,765	283,789,063	0
1	447XXX	Sales for Resale	0	94,453,305	94,453,305	0	61,895,251	61,895,251	0	32,558,054
TOTAL SALES OF ELECTRICITY			860,143,828	94,453,305	954,597,133	576,354,765	61,895,251	638,250,016	283,789,063	32,558,054
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	111,706	0	111,706	34,590	0	34,590	77,116	0
1	453000	Sales of Water & Water Power	0	641,502	641,502	0	420,376	420,376	0	221,126
1	454000	Rent from Electric Property	3,449,677	197,868	3,647,545	1,874,380	129,663	2,004,043	1,575,297	68,205
1	454100	Rent from Trnsmission Joint Use	22,414	0	22,414	9,706	0	9,706	12,708	0
1	456XXX	Other Electric Revenues	(29,104,605)	92,573,858	63,469,253	(22,680,425)	60,663,649	37,983,224	(6,424,180)	31,910,209
TOTAL OTHER OPERATING REVENUE			(25,520,808)	93,413,228	67,892,420	(20,761,749)	61,213,688	40,451,939	(4,759,059)	32,199,540
TOTAL ELECTRIC REVENUE			834,623,020	187,866,533	1,022,489,553	555,593,016	123,108,939	678,701,955	279,030,004	64,757,594

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended February 28, 2022
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
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	381,267	381,267	0	249,844	249,844	0	131,423
1	501XXX	Fuel	0	36,278,665	36,278,665	0	23,773,409	23,773,409	0	12,505,256
1	502000	Steam Expense	0	3,541,349	3,541,349	0	2,320,646	2,320,646	0	1,220,703
1	505000	Electric Expense	0	756,760	756,760	0	495,905	495,905	0	260,855
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,848,863	5,848,863	0	3,832,760	3,832,760	0	2,016,103
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	802,752	802,752	0	526,043	526,043	0	276,709
1	511000	Structures	0	688,892	688,892	0	451,431	451,431	0	237,461
1	512000	Boiler Plant	0	7,685,623	7,685,623	0	5,036,389	5,036,389	0	2,649,234
1	513000	Electric Plant	0	2,047,751	2,047,751	0	1,341,891	1,341,891	0	705,860
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	572,364	572,364	0	375,070	375,070	0	197,294
TOTAL STEAM POWER GENERATION EXP			0	58,604,286	58,604,286	0	38,403,388	38,403,388	0	20,200,898
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,227,920	2,227,920	0	1,459,956	1,459,956	0	767,964
1	536000	Water for Power	0	1,148,863	1,148,863	0	752,850	752,850	0	396,013
1	537000	Hydraulic Expense	5,026,560	3,855,308	8,881,868	3,298,931	2,526,383	5,825,314	1,727,629	1,328,925
1	538000	Electric Expense	0	5,712,622	5,712,622	0	3,743,481	3,743,481	0	1,969,141
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,135,883	1,135,883	0	744,344	744,344	0	391,539
1	540000	Rent	0	1,672,284	1,672,284	0	1,095,848	1,095,848	0	576,436
1	540100	MT Trust Funds Land Settlement Rents	5,233,500	0	5,233,500	3,429,943	0	3,429,943	1,803,557	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	670,322	670,322	0	439,262	439,262	0	231,060
1	542000	Structures	0	677,267	677,267	0	443,813	443,813	0	233,454
1	543000	Reservoirs, Dams, & Waterways	0	853,124	853,124	0	559,052	559,052	0	294,072
1	544000	Electric Plant	0	3,444,560	3,444,560	0	2,257,220	2,257,220	0	1,187,340
1	545000	Miscellaneous Hydraulic Plant	0	600,467	600,467	0	393,486	393,486	0	206,981
TOTAL HYDRO POWER GENERATION EXP			10,260,060	21,998,620	32,258,680	6,728,874	14,415,695	21,144,569	3,531,186	7,582,925
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	394,354	394,354	0	258,420	258,420	0	135,934
1	547XXX	Fuel	0	102,857,803	102,857,803	0	67,402,718	67,402,718	0	35,455,085
1	548000	Generation Expense	0	1,876,298	1,876,298	0	1,229,538	1,229,538	0	646,760
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,705,863	1,705,863	0	1,117,852	1,117,852	0	588,011
1	550000	Rent	0	87,122	87,122	0	57,091	57,091	0	30,031
MAINTENANCE										
1	551000	Supervision & Engineering	0	702,628	702,628	0	460,432	460,432	0	242,196
1	552000	Structures	0	78,598	78,598	0	51,505	51,505	0	27,093
1	553000	Generating & Electric Equipment	0	4,967,884	4,967,884	0	3,255,454	3,255,454	0	1,712,430
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	449,623	449,623	0	294,638	294,638	0	154,985
TOTAL OTHER POWER GENERATION EXP			0	113,120,173	113,120,173	0	74,127,648	74,127,648	0	38,992,525

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended February 28, 2022		
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	10,477,768	147,549,237	158,027,005	0	96,689,015	96,689,015	10,477,768	50,860,222
1	556000	System Control & Load Dispatching	0	903,278	903,278	0	591,918	591,918	0	311,360
E-557	557XXX	Other Expense	(29,629,932)	61,868,823	32,238,891	(23,200,682)	40,542,640	17,341,958	(6,429,250)	21,326,183
TOTAL OTHER POWER SUPPLY EXPENSE			(19,152,164)	210,321,338	191,169,174	(23,200,682)	137,823,573	114,622,891	4,048,518	72,497,765
TOTAL PRODUCTION OPERATING EXP			(8,892,104)	404,044,417	395,152,313	(16,471,808)	264,770,304	248,298,496	7,579,704	139,274,113
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	1,733,624	1,733,624	0	1,136,044	1,136,044	0	597,580
1	561000	Load Dispatching	0	2,557,006	2,557,006	0	1,675,606	1,675,606	0	881,400
1	562000	Station Expense	0	463,383	463,383	0	303,655	303,655	0	159,728
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	578,596	578,596	0	379,154	379,154	0	199,442
1	565XXX	Transmission of Electricity by Others	0	18,850,534	18,850,534	0	12,352,755	12,352,755	0	6,497,779
1	566000	Miscellaneous Transmission Expense	0	3,300,522	3,300,522	0	2,162,832	2,162,832	0	1,137,690
1	567000	Rent	0	78,561	78,561	0	51,481	51,481	0	27,080
MAINTENANCE										
1	568000	Supervision & Engineering	5,447	439,989	445,436	2,298	288,325	290,623	3,149	151,664
1	569000	Structures	20,597	613,746	634,343	989	402,188	403,177	19,608	211,558
1	570000	Station Equipment	(1,380)	889,921	888,541	0	583,165	583,165	(1,380)	306,756
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	55,233	2,496,490	2,551,723	14,893	1,635,950	1,650,843	40,340	860,540
1	572000	Underground Lines	310	18,030	18,340	0	11,815	11,815	310	6,215
1	573000	Service Miscellaneous	26,431	56,353	82,784	3,889	36,928	40,817	22,542	19,425
TOTAL TRANSMISSION OPERATING EXP			106,638	32,076,755	32,183,393	22,069	21,019,898	21,041,967	84,569	11,056,857

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	16,159,910	28,657,275	44,817,185	11,779,367	18,779,112	30,558,479	4,380,543	9,878,163
E-DEPX		Depreciation Expense-Transmission	1,149,929	17,865,708	19,015,637	515,766	11,707,398	12,223,164	634,163	6,158,310
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,171,852	1,171,852	0	767,914	767,914	0	403,938
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	82,540	0	82,540	26,453	0	26,453	56,087	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	1,872,438	0	1,872,438	979,168	0	979,168	893,270	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	250,884	0	250,884	0	0	0	250,884	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	330,379	0	330,379	246,122	0	246,122	84,257	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	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,496,837)	0	(3,496,837)	(1,714,788)	0	(1,714,788)	(1,782,049)	0
99	407434	EIM Deferred O&M	(520,861)	0	(520,861)	0	0	0	(520,861)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,937,825)	0	(14,937,825)	(10,248,322)	0	(10,248,322)	(4,689,503)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,462,263)	0	(1,462,263)	0	0	0	(1,462,263)	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	43,885	0	43,885	43,885	0	43,885	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	23,455,130	23,455,130	0	15,370,147	15,370,147	0	8,084,983
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(3,535,189)	72,258,354	68,723,165	(530,360)	47,350,899	46,820,539	(3,004,829)	24,907,455
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(12,320,655)	508,379,526	496,058,871	(16,980,099)	333,141,101	316,161,002	4,659,444	175,238,425

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended February 28, 2022		
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	1,429,142	2,866,628	4,295,770	960,936	1,696,270	2,657,206	468,206	1,170,358	
3	582000	Station Expense	924,371	90,217	1,014,588	508,032	53,384	561,416	416,339	36,833	
3	583000	Overhead Line Expense	1,693,681	1,321,447	3,015,128	1,092,559	781,940	1,874,499	601,122	539,507	
3	584000	Underground Line Expense	1,745,856	0	1,745,856	933,463	0	933,463	812,393	0	
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	585000	Street Light & Signal System Operation Expense	14,726	0	14,726	9,511	0	9,511	5,215	0	
3	586000	Meter Expense	1,871,967	37,294	1,909,261	1,570,263	22,068	1,592,331	301,704	15,226	
3	587000	Customer Installations Expense	674,869	74,559	749,428	428,742	44,119	472,861	246,127	30,440	
3	588000	Miscellaneous Distribution Expense	3,161,895	2,767,517	5,929,412	2,312,683	1,637,623	3,950,306	849,212	1,129,894	
3	589000	Rent	0	252,717	252,717	0	149,540	149,540	0	103,177	
MAINTENANCE:											
3	590000	Supervision & Engineering	349,633	929,666	1,279,299	146,406	550,111	696,517	203,227	379,555	
3	591000	Structures	534,949	6,991	541,940	316,420	4,137	320,557	218,529	2,854	
3	592000	Station Equipment	688,164	77,392	765,556	444,267	45,795	490,062	243,897	31,597	
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	593000	Overhead Lines	16,850,578	2,491	16,853,069	8,840,061	1,474	8,841,535	8,010,517	1,017	
3	594000	Underground Lines	645,770	0	645,770	425,770	0	425,770	220,000	0	
3	595000	Line Transformers	363,056	0	363,056	277,735	0	277,735	85,321	0	
3	596000	Street Light & Signal System Maintenance Exp	95,907	0	95,907	80,993	0	80,993	14,914	0	
3	597000	Meters	40,511	0	40,511	35,346	0	35,346	5,165	0	
3	598000	Miscellaneous Distribution Expense	301,720	722,563	1,024,283	189,316	427,562	616,878	112,404	295,001	
TOTAL DISTRIBUTION OPERATING EXP			31,386,795	9,149,482	40,536,277	18,572,503	5,414,023	23,986,526	12,814,292	3,735,459	
E-DEPX		Depreciation Expense-Distribution	53,707,346	84,208	53,791,554	35,230,120	49,828	35,279,948	18,477,226	34,380	
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	117,399	0	117,399	117,399	0	117,399	0	0	
E-OTX		Taxes Other Than FIT--Distribution	57,478,180	0	57,478,180	50,541,409	0	50,541,409	6,936,771	0	
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			111,302,925	84,208	111,387,133	85,888,928	49,828	85,938,756	25,413,997	34,380	
TOTAL DISTRIBUTION EXPENSES			142,689,720	9,233,690	151,923,410	104,461,431	5,463,851	109,925,282	38,228,289	3,769,839	

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended February 28, 2022
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
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	164,350	164,350	0	107,110	107,110	0	57,240
2	902000	Meter Reading Expenses	504,494	115,792	620,286	329,976	75,464	405,440	174,518	40,328
2	903XXX	Customer Records & Collection Expenses	645,370	6,808,315	7,453,685	279,736	4,437,115	4,716,851	365,634	2,371,200
2	904000	Uncollectible Accounts	5,886,235	0	5,886,235	6,628,588	0	6,628,588	(742,353)	0
2	905000	Misc Customer Accounts	0	117,886	117,886	0	76,829	76,829	0	41,057
TOTAL CUSTOMER ACCOUNTS EXPENSES			7,036,099	7,206,343	14,242,442	7,238,300	4,696,518	11,934,818	(202,201)	2,509,825
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	34,328,065	82,272	34,410,337	23,391,643	53,618	23,445,261	10,936,422	28,654
2	909000	Advertising	162,143	564,220	726,363	148,564	367,713	516,277	13,579	196,507
2	910000	Misc Customer Service & Info Exp	0	257,695	257,695	0	167,945	167,945	0	89,750
TOTAL CUSTOMER SERVICE & INFO EXP			34,490,208	904,187	35,394,395	23,540,207	589,276	24,129,483	10,950,001	314,911
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	132,246	0	132,246	132,246	0	132,246	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			132,246	0	132,246	132,246	0	132,246	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	531,394	32,889,671	33,421,065	421,493	21,871,960	22,293,453	109,901	11,017,711
4	921000	Office Supplies & Expenses	2,719	4,107,565	4,110,284	2,662	2,731,572	2,734,234	57	1,375,993
4	922000	Admin Exp Transferred--Credit	0	(96,991)	(96,991)	0	(64,500)	(64,500)	0	(32,491)
4	923000	Outside Services Employed	463,746	12,625,930	13,089,676	414,510	8,396,370	8,810,880	49,236	4,229,560
4	924000	Property Insurance Premium	0	2,128,272	2,128,272	0	1,415,322	1,415,322	0	712,950
4	925XXX	Injuries and Damages	2,446,612	5,391,906	7,838,518	1,696,061	3,585,671	5,281,732	750,551	1,806,235
4	926XXX	Employee Pensions and Benefits	3,610,199	23,882,253	27,492,452	2,475,042	15,881,937	18,356,979	1,135,157	8,000,316
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,685,003	3,915,720	6,600,723	1,986,986	2,565,971	4,552,957	698,017	1,349,749
4	930000	Miscellaneous General Expenses	211,440	5,040,834	5,252,274	185,568	3,352,205	3,537,773	25,872	1,688,629
4	931000	Rents	8,400	788,212	796,612	0	524,169	524,169	8,400	264,043
4	935000	Maintenance of General Plant	1,871,555	11,589,704	13,461,259	1,376,662	7,707,269	9,083,931	494,893	3,882,435
TOTAL ADMIN & GEN OPERATING EXP			11,832,268	102,263,076	114,095,344	8,558,984	67,967,946	76,526,930	3,273,284	34,295,130

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended February 28, 2022
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	3,736,933	19,224,118	22,961,051	2,865,570	12,784,231	15,649,801	871,363	6,439,887
E-AMTX		Amortization Expense-General Plant - 303000	0	300,856	300,856	0	199,999	199,999	0	100,857
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,651,945	34,687,328	38,339,273	3,651,972	23,067,420	26,719,392	(27)	11,619,908
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	423,851	423,851	0	281,865	281,865	0	141,986
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	1,120,013	0	1,120,013	1,120,013	0	1,120,013	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	666,093	0	666,093	666,093	0	666,093	0	0
99	407311	Regulatory Debit - AFUDC Amortization	296,853	1,516,309	1,813,162	243,350	1,016,882	1,260,232	53,503	499,427
99	407314	Regulatory Debit - FISERVE Amortization	1,053,034	0	1,053,034	888,468	0	888,468	164,566	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	449,077	0	449,077	449,077	0	449,077	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	858,344	0	858,344	585,957	0	585,957	272,387	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(697,295)	0	(697,295)	(697,295)	0	(697,295)	0	0
99	407436	Regulatory Credit - AMI	(5,753,301)	0	(5,753,301)	(5,753,301)	0	(5,753,301)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(52,541)	0	(52,541)	0	0	0	(52,541)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(3,287,233)	0	(3,287,233)	(1,840,167)	0	(1,840,167)	(1,447,066)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(2,853,998)	0	(2,853,998)	(4,347,470)	0	(4,347,470)	1,493,472	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(4,193,898)	0	(4,193,898)	(1,275,898)	0	(1,275,898)	(2,918,000)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(473,391)	0	(473,391)	(473,391)	0	(473,391)	0	0
E-OTX		Taxes Other Than FIT--A&G	993,840	6,240,858	7,234,698	654,038	4,150,233	4,804,271	339,802	2,090,625
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(4,485,525)	62,393,320	57,907,795	(3,262,984)	41,500,630	38,237,646	(1,222,541)	20,892,690
		TOTAL ADMIN & GENERAL EXPENSES	7,346,743	164,656,396	172,003,139	5,296,000	109,468,576	114,764,576	2,050,743	55,187,820
		TOTAL EXPENSES BEFORE FIT	179,374,361	690,380,142	869,754,503	123,688,085	453,359,322	577,047,407	55,686,276	237,020,820
		NET OPERATING INCOME (LOSS) BEFORE FIT			152,735,050			101,654,548		
E-FIT		FEDERAL INCOME TAX			3,364,280			1,546,732		
E-FIT		DEFERRED FEDERAL INCOME TAX			(5,926,808)			(2,377,453)		
E-FIT		AMORTIZED ITC			(490,674)			(321,539)		
		ELECTRIC NET OPERATING INCOME (LOSS)			155,788,252			102,806,808		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers	100.000%	65.172%	34.828%
E-ALL	3	Direct Distribution Operating Expense	100.000%	59.173%	40.827%
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 OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	132,814,915
99	442200	Commercial - Firm & Int.	92,303,823
1	442300	Industrial	54,494,716
99	444000	Public Street & Highway Lighting	2,778,986
99	448000	Interdepartmental Revenue	276,301
99	499XXX	Unbilled Revenue	1,120,322
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>283,789,063</u>
1	447XXX	Sales for Resale	32,558,054
		TOTAL SALES OF ELECTRICITY	<u>316,347,117</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	77,116
1	453000	Sales of Water & Water Power	221,126
1	454000	Rent from Electric Property	1,643,502
1	454100	Rent from Trnsmission Joint Use	12,708
1	456XXX	Other Electric Revenues	25,486,029
		TOTAL OTHER OPERATING REVENUE	<u>27,440,481</u>
		TOTAL ELECTRIC REVENUE	<u>343,787,598</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	131,423
1	501XXX	Fuel	12,505,256
1	502000	Steam Expense	1,220,703
1	505000	Electric Expense	260,855
1	506XXX	Miscellaneous Steam Power Generation Op Exp	2,016,103
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	276,709
1	511000	Structures	237,461
1	512000	Boiler Plant	2,649,234
1	513000	Electric Plant	705,860
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	197,294
		TOTAL STEAM POWER GENERATION EXP	<u>20,200,898</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	767,964
1	536000	Water for Power	396,013
1	537000	Hydraulic Expense	3,056,554
1	538000	Electric Expense	1,969,141
1	539000	Miscellaneous Hydraulic Power Generation Exp	391,539
1	540000	Rent	576,436
1	540100	MT Trust Funds Land Settlement Rents	1,803,557
		MAINTENANCE	
1	541000	Supervision & Engineering	231,060
1	542000	Structures	233,454
1	543000	Reservoirs, Dams, & Waterways	294,072
1	544000	Electric Plant	1,187,340
1	545000	Miscellaneous Hydraulic Plant	206,981
		TOTAL HYDRO POWER GENERATION EXP	<u>11,114,111</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	135,934
1	547XXX	Fuel	35,455,085
1	548000	Generation Expense	646,760
1	549XXX	Miscellaneous Other Power Generation Op Exp	588,011
1	550000	Rent	30,031
		MAINTENANCE	
1	551000	Supervision & Engineering	242,196
1	552000	Structures	27,093
1	553000	Generating & Electric Equipment	1,712,430
1	554XXX	Miscellaneous Other Power Generation Maint Exp	154,985
		TOTAL OTHER POWER GENERATION EXP	<u>38,992,525</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	61,337,990
1	556000	System Control & Load Dispatching	311,360
E-557	557XXX	Other Expense	14,896,933
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>76,546,283</u>
		TOTAL PRODUCTION OPERATING EXP	<u>146,853,817</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	597,580
1	561000	Load Dispatching	881,400
1	562000	Station Expense	159,728
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	199,442
1	565XXX	Transmission of Electricity by Others	6,497,779
1	566000	Miscellaneous Transmission Expense	1,137,690
1	567000	Rent	27,080
		MAINTENANCE	
1	568000	Supervision & Engineering	154,813
1	569000	Structures	231,166
1	570000	Station Equipment	305,376
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	900,880
1	572000	Underground Lines	6,525
1	573000	Service Miscellaneous	41,967
		TOTAL TRANSMISSION OPERATING EXP	<u>11,141,426</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	14,258,706
E-DEPX		Depreciation Expense-Transmission	6,792,473
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	403,938
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	56,087
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	893,270
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	250,884
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	84,257
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	(1,782,049)
99	407434	EIM Deferred O&M	(520,861)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,689,503)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,462,263)
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	8,084,983
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	21,902,626
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	179,897,869

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,638,564
3	582000	Station Expense	453,172
3	583000	Overhead Line Expense	1,140,629
3	584000	Underground Line Expense	812,393
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	5,215
3	586000	Meter Expense	316,930
3	587000	Customer Installations Expense	276,567
3	588000	Miscellaneous Distribution Expense	1,979,106
3	589000	Rent	103,177
		MAINTENANCE:	
3	590000	Supervision & Engineering	582,782
3	591000	Structures	221,383
3	592000	Station Equipment	275,494
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	8,011,534
3	594000	Underground Lines	220,000
3	595000	Line Transformers	85,321
3	596000	Street Light & Signal System Maintenance Exp	14,914
3	597000	Meters	5,165
3	598000	Miscellaneous Distribution Expense	407,405
		TOTAL DISTRIBUTION OPERATING EXP	<u>16,549,751</u>
E-DEPX		Depreciation Expense-Distribution	18,511,606
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,936,771
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>25,448,377</u>
		TOTAL DISTRIBUTION EXPENSES	<u>41,998,128</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended February 28, 2022		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	57,240
2	902000	Meter Reading Expenses	214,846
2	903XXX	Customer Records & Collection Expenses	2,736,834
2	904000	Uncollectible Accounts	(742,353)
2	905000	Misc Customer Accounts	41,057
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,307,624
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,965,076
2	909000	Advertising	210,086
2	910000	Misc Customer Service & Info Exp	89,750
		TOTAL CUSTOMER SERVICE & INFO EXP	11,264,912
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	11,127,612
4	921000	Office Supplies & Expenses	1,376,050
4	922000	Admin Exp Transferred--Credit	(32,491)
4	923000	Outside Services Employed	4,278,796
4	924000	Property Insurance Premium	712,950
4	925XXX	Injuries and Damages	2,556,786
4	926XXX	Employee Pensions and Benefits	9,135,473
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,047,766
4	930000	Miscellaneous General Expenses	1,714,501
4	931000	Rents	272,443
4	935000	Maintenance of General Plant	4,377,328
		TOTAL ADMIN & GEN OPERATING EXP	37,568,414

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	7,311,250
E-AMTX		Amortization Expense-General Plant - 303000	100,857
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	11,619,881
E-AMTX		Amortization Expense-General Plant - 390200, 3962	141,986
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	552,930
99	407314	Regulatory Debit - FISERVE Amortization	164,566
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	272,387
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	(52,541)
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,447,066)
99	407447	Regulatory Credit - COVID-19 Deferral	1,493,472
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(2,918,000)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	2,430,427
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>19,670,149</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>57,238,563</u>
		TOTAL EXPENSES BEFORE FIT	<u>292,707,096</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	51,080,502
E-FIT		FEDERAL INCOME TAX	1,817,548
E-FIT		DEFERRED FEDERAL INCOME TAX	(3,549,355)
E-FIT		AMORTIZED ITC	(169,135)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>52,981,444</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 February 28, 2022
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	(69,540)	807,395	737,855	(75,445)	529,086	453,641	5,905	278,309	284,214
1	456010	Other Electric Rev-Financial	0	(8,634,768)	(8,634,768)	0	(5,658,363)	(5,658,363)	0	(2,976,405)	(2,976,405)
1	456015	Other Electric Rev-CT Fuel Sales	0	46,196,565	46,196,565	0	30,272,609	30,272,609	0	15,923,956	15,923,956
1	456016	Other Electric Rev-Resource Opt	0	6,870,560	6,870,560	0	4,502,278	4,502,278	0	2,368,282	2,368,282
1	456017	Other Electric Rev-Non Resource	0	105,025	105,025	0	68,823	68,823	0	36,202	36,202
1	456018	Other Electric Rev-Extraction	0	608,982	608,982	0	399,066	399,066	0	209,916	209,916
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	(131,822)	1,353,058	1,221,236	0	886,659	886,659	(131,822)	466,399	334,577
1	456050	Other Electric Rev-Attachment Fees	1,064,257	240	1,064,497	947,997	157	948,154	116,260	83	116,343
1	456100	Transmission Revenue of Others	0	17,547,320	17,547,320	0	11,498,759	11,498,759	0	6,048,561	6,048,561
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	1,258,651	1,258,651	0	824,794	824,794	0	433,857	433,857
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	(15,797,371)	0	(15,797,371)	(10,660,739)	0	(10,660,739)	(5,136,632)	0	(5,136,632)
1	456329	Amortization Res Decoupling Deferral	(775,240)	0	(775,240)	(1,741,768)	0	(1,741,768)	966,528	0	966,528
1	456338	Non-res Decoupling Deferred Rev	(1,765,587)	0	(1,765,587)	(87,692)	0	(87,692)	(1,677,895)	0	(1,677,895)
1	456339	Amortization Non-res Decoupling	(12,128,032)	0	(12,128,032)	(11,177,051)	0	(11,177,051)	(950,981)	0	(950,981)
1	456380	Other Electric Revenue-Clearwater	321,665	0	321,665	0	0	0	321,665	0	321,665
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	1,781,520	1,781,520	0	1,167,430	1,167,430	0	614,090	614,090
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(949,010)	(949,010)	0	(621,886)	(621,886)	0	(327,124)	(327,124)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	949,010	949,010	0	621,886	621,886	0	327,124	327,124
1	456730	Other Elec Rev-Intraco Thermal	0	23,698,181	23,698,181	0	15,529,418	15,529,418	0	8,168,763	8,168,763
TOTAL ACCOUNT 456			(29,104,605)	92,573,857	63,469,252	(22,680,424)	60,663,649	37,983,225	(6,424,181)	31,910,208	25,486,027

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended February 28, 2022	
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	142,590,745	142,590,745	0	93,439,715	93,439,715	0	49,151,030	49,151,030
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,758,260	1,758,260	0	1,152,188	1,152,188	0	606,072	606,072
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	10,477,768	0	10,477,768	0	0	0	10,477,768	0	10,477,768
1	555550	Non Monetary - Exchange Power	0	48,747	48,747	0	31,944	31,944	0	16,803	16,803
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	1,890,601	1,890,601	0	1,238,911	1,238,911	0	651,690	651,690
1	555710	Intercompany Purchase	0	1,260,884	1,260,884	0	826,257	826,257	0	434,627	434,627
TOTAL ACCOUNT 555			10,477,768	147,549,237	158,027,005	0	96,689,015	96,689,015	10,477,768	50,860,222	61,337,990

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	126,431	5,254,928	5,381,359	126,431	3,443,554	3,569,985	0	1,811,374	1,811,374
1	557010	Other Power Supply Expense - Financial	0	(9,588,050)	(9,588,050)	0	(6,283,049)	(6,283,049)	0	(3,305,001)	(3,305,001)
1	557018	Merchandise Processing Fee	0	53,353	53,353	0	34,962	34,962	0	18,391	18,391
1	557150	Fuel - Economic Dispatch	0	11,026,162	11,026,162	0	7,225,444	7,225,444	0	3,800,718	3,800,718
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	573,280	0	573,280	193,840	0	193,840	379,440	0	379,440
1	557165	Other Resource Costs-CAISO Charges	0	274,424	274,424	0	179,830	179,830	0	94,594	94,594
1	557170	Broker Fees - Power	0	329,919	329,919	0	216,196	216,196	0	113,723	113,723
1	557171	REC Broker Fees	0	94,666	94,666	0	62,035	62,035	0	32,631	32,631
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	(9,164,214)	0	(9,164,214)	(9,164,214)	0	(9,164,214)	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	(18,299,509)	0	(18,299,509)	(18,299,509)	0	(18,299,509)	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	3,741,608	0	3,741,608	3,741,608	0	3,741,608	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,188,481)	0	(1,188,481)	(1,188,481)	0	(1,188,481)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(10,406,677)	0	(10,406,677)	0	0	0	(10,406,677)	0	(10,406,677)
99	557390	Idaho PCA Amortization	3,276,807	0	3,276,807	0	0	0	3,276,807	0	3,276,807
1	557395	Optional Renewable Power Expense Offset	0	1,253	1,253	0	821	821	0	432	432
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,762,980	2,762,980	0	1,810,581	1,810,581	0	952,399	952,399
1	557711	Turbine Gas Bookout Offset	0	(2,762,980)	(2,762,980)	0	(1,810,581)	(1,810,581)	0	(952,399)	(952,399)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	54,077,439	54,077,439	0	35,436,946	35,436,946	0	18,640,493	18,640,493
TOTAL ACCOUNT 557			(29,629,932)	61,868,823	32,238,891	(23,200,682)	40,542,640	17,341,958	(6,429,250)	21,326,183	14,896,933

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended February 28, 2022	
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	185,109	82,272	267,381	96,833	53,618	150,451	88,276	28,654	116,930
99	908600	Public Purpose Tariff Rider Expense Offset	34,095,793	0	34,095,793	23,256,129	0	23,256,129	10,839,664	0	10,839,664
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	(139,152)	0	(139,152)	(147,634)	0	(147,634)	8,482	0	8,482
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	34,328,065	82,272	34,410,337	23,391,643	53,618	23,445,261	10,936,422	28,654	10,965,076

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended February 28, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.23%	54.23%
2	Cost of Debt		4.691%	4.695%
	Total Weighted Cost		2.544%	2.546%
E-APL	Net Rate Base	2,867,936,500	1,924,936,511	942,999,989
	Interest Deduction for FIT Calculation	72,979,165	48,970,385	24,008,780
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended February 28, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,022,489,553	678,701,955	343,787,598
E-OPS	Less: Operating & Maintenance Expense	631,736,410	406,050,466	225,685,944
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	149,850,085	100,281,114	49,568,971
E-OTX	Less: Taxes Other than FIT	88,168,008	70,715,827	17,452,181
	Net Operating Income Before FIT	152,735,050	101,654,548	51,080,502
E-INT	Less: Interest Expense	72,979,165	48,970,385	24,008,780
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(27,871)	0	(27,871)
E-SCM	Plus: Schedule M Adjustments	(63,707,634)	(45,318,774)	(18,388,860)
	Taxable Net Operating Income	16,020,380	7,365,389	8,654,991
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	3,364,280	1,546,732	1,817,548
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	3,364,280	1,546,732	1,817,548
E-DTE	Deferred FIT	3,995,444	3,253,619	741,825
E-DTE	Customer Tax Credit Amortization	(9,922,252)	(5,631,072)	(4,291,180)
1	411400 Amortized Investment Tax Credit	(490,674)	(321,539)	(169,135)
	Total Net FIT/Deferred FIT	(3,053,202)	(1,152,260)	(1,900,942)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	78,523,461	102,415,195	180,938,656	54,160,193	67,637,768	121,797,961	24,363,268	34,777,427	59,140,695	
12	997001 Contributions In Aid of Construction	0	11,112,132	11,112,132	0	7,452,129	7,452,129	0	3,660,003	3,660,003	
12	997002 Injuries and Damages	0	336,009	336,009	0	225,338	225,338	0	110,671	110,671	
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)	
12	997005 FAS106 Current Retiree Medical Accrual	0	1,830,828	1,830,828	0	1,227,808	1,227,808	0	603,020	603,020	
99	997007 Idaho PCA	(7,129,870)	0	(7,129,870)	0	0	0	(7,129,870)	0	(7,129,870)	
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	
12	997016 Redemption Expense Amortization	0	501,035	501,035	0	336,009	336,009	0	165,026	165,026	
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0	
99	997018 DSM Tariff Rider	7,323,079	0	7,323,079	3,173,348	0	3,173,348	4,149,731	0	4,149,731	
12	997020 FAS87 Current Pension Accrual	0	(9,345,891)	(9,345,891)	0	(6,267,635)	(6,267,635)	0	(3,078,256)	(3,078,256)	
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0	
12	997027 Uncollectibles	1,954,830	(3,268,155)	(1,313,325)	2,429,797	(2,191,723)	238,074	(474,967)	(1,076,432)	(1,551,399)	
99	997031 Decoupling Mechanism	30,466,231	0	30,466,231	23,667,251	0	23,667,251	6,798,980	0	6,798,980	
12	997032 Interest Rate Swaps	0	(8,848,651)	(8,848,651)	0	(5,934,171)	(5,934,171)	0	(2,914,480)	(2,914,480)	
99	997033 BPA Residential Exchange	229,775	0	229,775	(17,503)	0	(17,503)	247,278	0	247,278	
99	997034 Montana Hydro Settlement	4,307,500	0	4,307,500	2,823,136	0	2,823,136	1,484,364	0	1,484,364	
99	997035 Leases	0	163,223	163,223	0	108,545	108,545	0	54,678	54,678	
99	997043 Washington Deferred Power Costs	(26,673,557)	0	(26,673,557)	(26,673,557)	0	(26,673,557)	0	0	0	
12	997044 Non-Monetary Power Costs	0	48,747	48,747	0	32,691	32,691	0	16,056	16,056	
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	(2,598,136)	(2,598,136)	0	(1,742,388)	(1,742,388)	0	(855,748)	(855,748)	
12	997049 Tax Depreciation	0	(165,533,112)	(165,533,112)	0	(111,011,471)	(111,011,471)	0	(54,521,641)	(54,521,641)	
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	884,085	884,085	0	592,894	592,894	0	291,191	291,191	
99	997065 Amortization - Unbilled Revenue Add-Ins	640,026	0	640,026	277,552	0	277,552	362,474	0	362,474	
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0	
12	997080 Book Transportation Depreciation	0	8,586,182	8,586,182	0	5,758,151	5,758,151	0	2,828,031	2,828,031	
12	997081 Deferred Compensation	0	(257,811)	(257,811)	0	(172,896)	(172,896)	0	(84,915)	(84,915)	
4	997082 Meal Disallowances	0	(12,664)	(12,664)	0	(8,422)	(8,422)	0	(4,242)	(4,242)	
12	997083 Paid Time Off	0	116,932	116,932	0	78,418	78,418	0	38,514	38,514	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	(1,211,379)	0	(1,211,379)	0	0	0	(1,211,379)	0	(1,211,379)	
99	997095 WA REC Deferral	2,655,106	0	2,655,106	2,655,106	0	2,655,106	0	0	0	
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,943	21,943	0	10,777	10,777	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	(96,244)	(96,244)	0	(64,544)	(64,544)	0	(31,700)	(31,700)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(44,133,333)	(44,133,333)	0	(29,597,137)	(29,597,137)	0	(14,536,196)	(14,536,196)	
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	(3,518,118)	0	(3,518,118)	(3,518,118)	0	(3,518,118)	0	0	0	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended February 28, 2022	
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	1,053,034	0	1,053,034	888,468	0	888,468	164,566	0	164,566
12	997111	Capitalized Transportation	0	(226,733)	(226,733)	0	(152,054)	(152,054)	0	(74,679)	(74,679)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	393,229	393,229	0	263,711	263,711	0	129,518	129,518
99	997115	AFUDC Equity DFIT Deferral	(697,295)	0	(697,295)	(697,295)	0	(697,295)	0	0	0
99	997117	Colstrip Plant Adjustment	(6,117,543)	0	(6,117,543)	(3,896,714)	0	(3,896,714)	(2,220,829)	0	(2,220,829)
99	997119	AFUDC Tax CPI	0	3,610,553	3,610,553	0	2,421,345	2,421,345	0	1,189,208	1,189,208
99	997120	Transportation Tax Disallowance	0	85,831	85,831	0	57,561	57,561	0	28,270	28,270
99	997123	EIM Deferred O&M	(520,861)	0	(520,861)	0	0	0	(520,861)	0	(520,861)
99	997124	Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0	0
99	997125	COVID-19	(2,284,251)	0	(2,284,251)	(4,050,110)	0	(4,050,110)	1,765,859	0	1,765,859
99	997126	Prepaid Expenses	0	(30,118)	(30,118)	0	(20,198)	(20,198)	0	(9,920)	(9,920)
99	997127	CARES Act SS Deferral	0	(1,436,803)	(1,436,803)	0	(963,563)	(963,563)	0	(473,240)	(473,240)
99	997128	Meters Expensed	0	(2,919,072)	(2,919,072)	0	(1,957,617)	(1,957,617)	0	(961,455)	(961,455)
99	997129	Mixed Service Costs (IDD#5)	0	(21,016,667)	(21,016,667)	0	(14,094,407)	(14,094,407)	0	(6,922,260)	(6,922,260)
99	997130	Wild Fire Resiliency Deferral	(7,533,673)	0	(7,533,673)	(3,116,065)	0	(3,116,065)	(4,417,608)	0	(4,417,608)
99	997132	Battery Storage Deferral	(3,819,303)	0	(3,819,303)	(3,819,303)	0	(3,819,303)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	65,899,055	(129,606,689)	(63,707,634)	42,645,141	(87,963,915)	(45,318,774)	23,253,914	(41,642,774)	(18,388,860)

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%	67.063%	32.937%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended February 28, 2022	
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	11,377,284	11,377,284	0	7,629,948	7,629,948	0	3,747,336	3,747,336
99	410100	Deferred Federal Income Tax Expense - Washington	4,746,062	0	4,746,062	4,746,062	0	4,746,062	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,145,404	0	1,145,404	0	0	0	1,145,404	0	1,145,404
	410100	Total	5,891,466	11,377,284	17,268,750	4,746,062	7,629,948	12,376,010	1,145,404	3,747,336	4,892,740
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(13,126,199)	(13,126,199)	0	(8,802,826)	(8,802,826)	0	(4,323,373)	(4,323,373)
99	411100	Deferred Federal Income Tax Expense - Washington	(1,735,086)	0	(1,735,086)	(1,735,086)	0	(1,735,086)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(600,723)	0	(600,723)	0	0	0	(600,723)	0	(600,723)
	411100	Total	(2,335,809)	(13,126,199)	(15,462,008)	(1,735,086)	(8,802,826)	(10,537,912)	(600,723)	(4,323,373)	(4,924,096)
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	1,415,521	0	1,415,521	1,415,521	0	1,415,521	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	773,181	0	773,181	0	0	0	773,181	0	773,181
	410193	Total	2,188,702	0	2,188,702	1,415,521	0	1,415,521	773,181	0	773,181
Total Deferred Federal Income Tax Expense			5,744,359	(1,748,915)	3,995,444	4,426,497	(1,172,878)	3,253,619	1,317,862	(576,037)	741,825
99	411193	Customer Tax Credit Amortization - Washington	(5,631,072)	0	(5,631,072)	(5,631,072)	0	(5,631,072)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(4,291,180)	0	(4,291,180)	0	0	0	(4,291,180)	0	(4,291,180)
	411193	Total	(9,922,252)	0	(9,922,252)	(5,631,072)	0	(5,631,072)	(4,291,180)	0	(4,291,180)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PRODUCTION & TRANSMISSION									
1	408130	State Excise Tax	0	84,219	84,219	0	55,189	55,189	0	29,030	29,030
1	408140	State Kwh Generation Tax	0	1,408,823	1,408,823	0	923,202	923,202	0	485,621	485,621
1	408150	R&P Property Tax--Production	0	15,744,539	15,744,539	0	10,317,396	10,317,396	0	5,427,143	5,427,143
1	408180	R&P Property Tax--Transmission	0	6,186,394	6,186,394	0	4,053,944	4,053,944	0	2,132,450	2,132,450
1	409100	State Income Tax--Montana & Oregon	0	31,155	31,155	0	20,416	20,416	0	10,739	10,739
		TOTAL PRODUCTION & TRANSMISSION	0	23,455,130	23,455,130	0	15,370,147	15,370,147	0	8,084,983	8,084,983
		DISTRIBUTION									
99	408110	State Excise Tax	22,725,730	0	22,725,730	22,725,730	0	22,725,730	0	0	0
99	408120	Municipal Occupation & License Tax	23,556,182	0	23,556,182	19,825,314	0	19,825,314	3,730,868	0	3,730,868
99	408160	Miscellaneous State or Local Tax--WA & ID	190	0	190	0	0	0	190	0	190
99	408170	R&P Property Tax--Distribution	11,223,694	0	11,223,694	7,990,365	0	7,990,365	3,233,329	0	3,233,329
99	409100	State Income Tax--Idaho	255	0	255	0	0	0	255	0	255
99	411410	State Income Tax--Idaho ITC Deferred	40	0	40	0	0	0	40	0	40
99	411420	State Income Tax--Idaho ITC Amortization	(27,911)	0	(27,911)	0	0	0	(27,911)	0	(27,911)
		TOTAL DISTRIBUTION	57,478,180	0	57,478,180	50,541,409	0	50,541,409	6,936,771	0	6,936,771
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	993,840	6,240,858	7,234,698	654,038	4,150,233	4,804,271	339,802	2,090,625	2,430,427
		TOTAL A&G	993,840	6,240,858	7,234,698	654,038	4,150,233	4,804,271	339,802	2,090,625	2,430,427
		TOTAL TAXES OTHER THAN FIT	58,472,020	29,695,988	88,168,008	51,195,447	19,520,380	70,715,827	7,276,573	10,175,608	17,452,181

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,516,666	7,516,666	0	4,925,671	4,925,671	0	2,590,995	2,590,995
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	1,042,932	1,042,932	0	683,433	683,433	0	359,499	359,499
1	182381	CDA Settlement Past Storage	0	28,180,230	28,180,230	0	18,466,505	18,466,505	0	9,713,725	9,713,725
1	302000	Franchises & Consents	2,701,021	44,049,218	46,750,239	2,701,021	28,865,453	31,566,474	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,194,755	16,514,471	319,716	10,655,137	10,974,853	0	5,539,618	5,539,618
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,824,109	124,189,286	127,013,395	2,824,109	82,587,117	85,411,226	0	41,602,169	41,602,169
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	8,818,576	8,818,576	0	5,864,441	5,864,441	0	2,954,135	2,954,135
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,633,662	1,633,662	0	1,086,402	1,086,402	0	547,260	547,260
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	69,394,534	69,394,534	0	46,148,059	46,148,059	0	23,246,475	23,246,475
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,637,915	20,637,915	0	13,724,420	13,724,420	0	6,913,495	6,913,495
4	303121	Misc Intangible Plant-AMI Software	16,214,764	1,533,141	17,747,905	16,214,764	1,019,554	17,234,318	0	513,587	513,587
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	5,770,734	5,770,734	0	3,837,596	3,837,596	0	1,933,138	1,933,138
TOTAL INTANGIBLE PLANT			22,059,610	330,961,649	353,021,259	22,059,610	219,174,388	241,233,998	0	111,787,261	111,787,261
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,527,874	2,527,874	0	1,329,709	1,329,709
1	311XXX	Structures & Improvements	111,727,375	28,854,241	140,581,616	73,016,114	18,908,184	91,924,298	38,711,261	9,946,057	48,657,318
1	312000	Boiler Plant	148,474,647	46,757,230	195,231,877	96,094,481	30,640,013	126,734,494	52,380,166	16,117,217	68,497,383
1	313000	Generators	(93,857)	0	(93,857)	(61,724)	0	(61,724)	(32,133)	0	(32,133)
1	314000	Turbogenerator Units	41,198,554	18,589,251	59,787,805	26,931,609	12,181,536	39,113,145	14,266,945	6,407,715	20,674,660
1	315000	Accessory Electric Equipment	18,368,317	12,492,849	30,861,166	12,006,493	8,186,564	20,193,057	6,361,824	4,306,285	10,668,109
1	316000	Miscellaneous Power Plant Equipment	14,563,703	2,476,959	17,040,662	9,518,085	1,623,151	11,141,236	5,045,618	853,808	5,899,426
TOTAL STEAM PRODUCTION PLANT			334,238,739	113,028,113	447,266,852	217,505,058	74,067,322	291,572,380	116,733,681	38,960,791	155,694,472
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	43,177,047	43,177,047	0	22,711,931	22,711,931
1	331XXX	Structures & Improvements	0	105,667,963	105,667,963	0	69,244,216	69,244,216	0	36,423,747	36,423,747
1	332XXX	Reservoirs, Dams, & Waterways	0	198,220,365	198,220,365	0	129,893,805	129,893,805	0	68,326,560	68,326,560
1	333000	Waterwheels, Turbines, & Generators	0	234,585,625	234,585,625	0	153,723,960	153,723,960	0	80,861,665	80,861,665
1	334000	Accessory Electric Equipment	0	81,820,999	81,820,999	0	53,617,301	53,617,301	0	28,203,698	28,203,698
1	335XXX	Miscellaneous Power Plant Equipment	0	13,197,749	13,197,749	0	8,648,485	8,648,485	0	4,549,264	4,549,264
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,390,934	2,390,934	0	1,257,676	1,257,676
TOTAL HYDRAULIC PRODUCTION PLANT			0	703,030,289	703,030,289	0	460,695,748	460,695,748	0	242,334,541	242,334,541
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,167	905,167	0	593,156	593,156	0	312,011	312,011
1	341000	Structures & Improvements	0	17,370,879	17,370,879	0	11,383,137	11,383,137	0	5,987,742	5,987,742
1	342000	Fuel Holders, Producers, & Accessories	0	21,068,914	21,068,914	0	13,806,459	13,806,459	0	7,262,455	7,262,455
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	239,249,622	239,249,622	0	156,780,277	156,780,277	0	82,469,345	82,469,345
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	25,636,148	25,636,148	0	16,799,368	16,799,368	0	8,836,780	8,836,780
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,762	21,762	0	11,447	11,447
1	346000	Miscellaneous Power Plant Equipment	0	1,641,743	1,641,743	0	1,075,834	1,075,834	0	565,909	565,909
TOTAL OTHER PRODUCTION PLANT			0	327,521,737	327,521,737	0	214,624,994	214,624,994	0	112,896,743	112,896,743
TOTAL PRODUCTION PLANT			334,238,739	1,143,580,139	1,477,818,878	217,505,058	749,388,064	966,893,122	116,733,681	394,192,075	510,925,756

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,147,876	29,776,234	410,632	19,100,603	19,511,235	217,726	10,047,273	10,264,999	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	6,825	30,159,787	30,166,612	4,472	19,763,708	19,768,180	2,353	10,396,079	10,398,432	
1	353XXX	Station Equipment	12,675,641	336,637,035	349,312,676	8,285,517	220,598,249	228,883,766	4,390,124	116,038,786	120,428,910	
1	354000	Towers & Fixtures	15,999,823	1,167,384	17,167,207	10,455,896	764,987	11,220,883	5,543,927	402,397	5,946,324	
1	355000	Poles & Fixtures	5,418	330,786,144	330,791,562	3,541	216,764,160	216,767,701	1,877	114,021,984	114,023,861	
1	356000	Overhead Conductors & Devices	12,529,763	162,543,025	175,072,788	8,188,214	106,514,444	114,702,658	4,341,549	56,028,581	60,370,130	
1	357000	Underground Conduit	0	2,986,733	2,986,733	0	1,957,206	1,957,206	0	1,029,527	1,029,527	
1	358000	Underground Conductors & Devices	0	6,614,661	6,614,661	0	4,334,587	4,334,587	0	2,280,074	2,280,074	
1	359000	Roads & Trails	78,834	2,479,696	2,558,530	51,518	1,624,945	1,676,463	27,316	854,751	882,067	
		TOTAL TRANSMISSION PLANT	41,924,662	902,522,341	944,447,003	27,399,790	591,422,889	618,822,679	14,524,872	311,099,452	325,624,324	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	11,834,919	0	11,834,919	10,364,365	0	10,364,365	1,470,554	0	1,470,554	
99	360400	Land Easements	3,980,836	0	3,980,836	1,353,647	0	1,353,647	2,627,189	0	2,627,189	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,169,884	0	28,169,884	20,531,075	0	20,531,075	7,638,809	0	7,638,809	
3	362000	Station Equipment	157,904,968	3,186,222	161,091,190	105,576,779	1,885,383	107,462,162	52,328,189	1,300,839	53,629,028	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	508,210,632	0	508,210,632	333,364,512	0	333,364,512	174,846,120	0	174,846,120	
99	365000	Overhead Conductors & Devices	318,743,528	0	318,743,528	198,907,950	0	198,907,950	119,835,578	0	119,835,578	
99	366000	Underground Conduit	144,882,608	0	144,882,608	95,512,623	0	95,512,623	49,369,985	0	49,369,985	
99	367000	Underground Conductors & Devices	257,515,494	0	257,515,494	173,132,625	0	173,132,625	84,382,869	0	84,382,869	
99	368000	Line Transformers	308,862,473	0	308,862,473	213,277,008	0	213,277,008	95,585,465	0	95,585,465	
99	369XXX	Services	203,236,155	0	203,236,155	133,161,215	0	133,161,215	70,074,940	0	70,074,940	
99	371XXX	Installations on Customers' Premises	3,546,765	0	3,546,765	3,546,765	0	3,546,765	0	0	0	
99	370XXX	Meters	85,325,066	0	85,325,066	60,670,155	0	60,670,155	24,654,911	0	24,654,911	
99	373XXX	Street Light & Signal Systems	74,281,298	0	74,281,298	48,004,698	0	48,004,698	26,276,600	0	26,276,600	
		TOTAL DISTRIBUTION PLANT	2,106,862,476	3,186,222	2,110,048,698	1,397,403,417	1,885,383	1,399,288,800	709,459,059	1,300,839	710,759,898	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,513,718	9,345,324	10,859,042	811,811	6,214,734	7,026,545	701,907	3,130,590	3,832,497	
4	390XXX	Structures & Improvements	26,569,207	108,648,301	135,217,508	17,733,619	72,252,207	89,985,826	8,835,588	36,396,094	45,231,682	
4	391XXX	Office Furniture & Equipment	4,700,753	50,189,707	54,890,460	4,685,280	33,376,657	38,061,937	15,473	16,813,050	16,828,523	
4	392XXX	Transportation Equipment	39,041,202	28,495,378	67,536,580	27,096,777	18,949,711	46,046,488	11,944,425	9,545,667	21,490,092	
4	393000	Stores Equipment	599,447	4,028,055	4,627,502	404,782	2,678,697	3,083,479	194,665	1,349,358	1,544,023	
4	394000	Tools, Shop & Garage Equipment	2,248,261	17,315,621	19,563,882	1,185,519	11,515,061	12,700,580	1,062,742	5,800,560	6,863,302	
4	394100	Electric Charging Stations	0	116,786	116,786	0	77,664	77,664	0	39,122	39,122	
4	395XXX	Laboratory Equipment	415,879	3,726,857	4,142,736	400,088	2,478,397	2,878,485	15,791	1,248,460	1,264,251	
4	396XXX	Power Operated Equipment	23,061,609	8,647,073	31,708,682	13,792,553	5,750,390	19,542,943	9,269,056	2,896,683	12,165,739	
4	397XXX	Communications Equipment	32,444,228	90,549,196	122,993,424	23,010,645	60,216,121	83,226,766	9,433,583	30,333,075	39,766,658	
4	398000	Miscellaneous Equipment	13,505	769,489	782,994	0	511,718	511,718	13,505	257,771	271,276	
		TOTAL GENERAL PLANT	130,607,809	321,831,787	452,439,596	89,121,074	214,021,357	303,142,431	41,486,735	107,810,430	149,297,165	
		TOTAL PLANT IN SERVICE	2,635,693,296	2,702,082,138	5,337,775,434	1,753,488,949	1,775,892,081	3,529,381,030	882,204,347	926,190,057	1,808,394,404	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(275,282,134)	(75,178,425)	(350,460,559)	(180,770,008)	(49,264,422)	(230,034,430)	(94,512,126)	(25,914,003)	(120,426,129)	
E-ADEP		Hydro Production Plant	0	(175,794,180)	(175,794,180)	0	(115,197,926)	(115,197,926)	0	(60,596,254)	(60,596,254)	
E-ADEP		Other Production Plant	0	(160,518,639)	(160,518,639)	0	(105,187,864)	(105,187,864)	0	(55,330,775)	(55,330,775)	
E-ADEP		Transmission Plant	(26,689,144)	(226,613,362)	(253,302,506)	(16,309,395)	(148,499,736)	(164,809,131)	(10,379,749)	(78,113,626)	(88,493,375)	
E-ADEP		Distribution Plant	(694,760,275)	(424,429)	(695,184,704)	(430,671,958)	(251,147)	(430,923,105)	(264,088,317)	(173,282)	(264,261,599)	
E-ADEP		General Plant	(50,692,845)	(106,458,478)	(157,151,323)	(32,001,112)	(70,795,953)	(102,797,065)	(18,691,733)	(35,662,525)	(54,354,258)	
		TOTAL ACCUMULATED DEPRECIATION	(1,047,424,398)	(744,987,513)	(1,792,411,911)	(659,752,473)	(489,197,048)	(1,148,949,521)	(387,671,925)	(255,790,465)	(643,462,390)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,480,804)	(17,480,804)	0	(11,455,171)	(11,455,171)	0	(6,025,633)	(6,025,633)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(364,471)	0	(364,471)	(364,471)	0	(364,471)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,422,319)	(3,422,319)	0	(2,274,841)	(2,274,841)	0	(1,147,478)	(1,147,478)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(10,899,840)	(111,828,753)	(122,728,593)	(10,899,840)	(74,367,239)	(85,267,079)	0	(37,461,514)	(37,461,514)	
E-AAAMT		General Plant - 390200, 396200	0	(807,779)	(807,779)	0	(537,181)	(537,181)	0	(270,598)	(270,598)	
		TOTAL ACCUMULATED AMORTIZATION	(11,264,311)	(133,539,655)	(144,803,966)	(11,264,311)	(88,634,432)	(99,898,743)	0	(44,905,223)	(44,905,223)	
		TOTAL ACCUMULATED DEPR/AMORT	(1,058,688,709)	(878,527,168)	(1,937,215,877)	(671,016,784)	(577,831,480)	(1,248,848,264)	(387,671,925)	(300,695,688)	(688,367,613)	
		NET ELECTRIC UTILITY PLANT before ADFIT	1,577,004,587	1,823,554,970	3,400,559,557	1,082,472,165	1,198,060,601	2,280,532,766	494,532,422	625,494,369	1,120,026,791	
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	(532,823,457)	(532,823,457)	0	(357,327,395)	(357,327,395)	0	(175,496,062)	(175,496,062)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(55,678,880)	(55,678,880)	0	(37,027,012)	(37,027,012)	0	(18,651,868)	(18,651,868)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,743,312)	(2,743,312)	0	(1,824,330)	(1,824,330)	0	(918,982)	(918,982)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	282,763	282,763	0	188,040	188,040	0	94,723	94,723	
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,917,848)	(5,917,848)	0	(3,877,966)	(3,877,966)	0	(2,039,882)	(2,039,882)	
1		ADFIT - CDA Settlement Costs (283333)	0	270,995	270,995	0	177,583	177,583	0	93,412	93,412	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(970,009)	(970,009)	0	(650,517)	(650,517)	0	(319,492)	(319,492)	
		TOTAL ACCUMULATED DFIT	0	(597,579,748)	(597,579,748)	0	(400,341,597)	(400,341,597)	0	(197,238,151)	(197,238,151)	
		NET ELECTRIC UTILITY PLANT	1,577,004,587	1,225,975,222	2,802,979,809	1,082,472,165	797,719,004	1,880,191,169	494,532,422	428,256,218	922,788,640	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	59.173%	40.827%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.063%	32.937%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended February 28, 2022	
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	1,577,004,587	1,225,975,222	2,802,979,809	#####	797,719,004	1,880,191,169	494,532,422	428,256,218	922,788,640
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,439,814	33,877,739	41,317,553	5,659,641	22,529,035	28,188,676	1,780,173	11,348,704	13,128,877
4	Accumulated Amortization - AFUDC (182318)	(1,397,384)	(5,075,151)	(6,472,535)	(1,113,328)	(3,375,026)	(4,488,354)	(284,056)	(1,700,125)	(1,984,181)
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0
99	Colstrip Common AFUDC (186100)	0	0	0	0	0	0	0	0	0
99	Colstrip Disallowed AFUDC (111100)	0	0	0	0	0	0	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	2,122,809	0	2,122,809	0	0	0	2,122,809	0	2,122,809
99	ADFIT - Boulder Park Disallowed (190040)	100,210	0	100,210	0	0	0	100,210	0	100,210
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)	(3,535,271)	0	(3,535,271)	(1,163,887)	0	(1,163,887)	(2,371,384)	0	(2,371,384)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(78,559,369)	0	(78,559,369)	(52,090,496)	0	(52,090,496)	(26,468,873)	0	(26,468,873)
99	ADFIT-Customer Tax Credit (190393)	16,497,467	0	16,497,467	10,939,004	0	10,939,004	5,558,463	0	5,558,463
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(12,115,683)	0	(12,115,683)	(7,816,068)	0	(7,816,068)	(4,299,615)	0	(4,299,615)
99	Colstrip-Regulatory Asset (182327)	11,509,531	0	11,509,531	5,849,217	0	5,849,217	5,660,314	0	5,660,314
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,581,923	0	1,581,923	1,340,510	0	1,340,510	241,413	0	241,413
99	Colstrip Reg Asset ADFIT (283376)	(1,556,320)	0	(1,556,320)	(1,029,160)	0	(1,029,160)	(527,160)	0	(527,160)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(3,123,484)	0	(3,123,484)	(2,098,840)	0	(2,098,840)	(1,024,644)	0	(1,024,644)
99	Colstrip ARO Liability (230027)	(14,374,718)	0	(14,374,718)	(9,393,881)	0	(9,393,881)	(4,980,837)	0	(4,980,837)
99	Colstrip ARO ADFIT (190376)	3,018,691	0	3,018,691	1,972,715	0	1,972,715	1,045,976	0	1,045,976
99	Colstrip ARO ADFIT (283377)	(2,538,685)	0	(2,538,685)	(1,646,926)	0	(1,646,926)	(891,759)	0	(891,759)
99	Customer Deposits (235199)	(1,942)	0	(1,942)	(1,942)	0	(1,942)	0	0	0
C-WKC	Working Capital	98,414,694	0	98,414,694	66,243,425	0	66,243,425	32,171,269	0	32,171,269
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	36,154,103	28,802,588	64,956,691	25,591,333	19,154,009	44,745,342	10,562,770	9,648,579	20,211,349
	NET RATE BASE	1,613,158,690	1,254,777,810	2,867,936,500	#####	816,873,013	1,924,936,511	505,095,192	437,904,797	942,999,989

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 February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	3,212,849	3,212,849			3,212,849	3,212,849		2,105,380	2,105,380		1,107,469	1,107,469
	Steam (ED-ID)	4,380,543	4,380,543		4,380,543		4,380,543				4,380,543		4,380,543
	Steam (ED-WA)	11,779,367	11,779,367		11,779,367		11,779,367	11,779,367					
1	Hydro (ED-AN)	14,716,365	14,716,365			14,716,365	14,716,365		9,643,634	9,643,634		5,072,731	5,072,731
1	Other (ED-AN)	10,728,061	10,728,061			10,728,061	10,728,061		7,030,098	7,030,098		3,697,963	3,697,963
Total Electric Production		44,817,185	44,817,185		16,159,910	28,657,275	44,817,185	11,779,367	18,779,112	30,558,479	4,380,543	9,878,163	14,258,706
Electric Transmission													
1	ED-AN	17,865,708	17,865,708			17,865,708	17,865,708		11,707,398	11,707,398		6,158,310	6,158,310
	ED-ID	634,163	634,163		634,163		634,163				634,163		634,163
	ED-WA	515,766	515,766		515,766		515,766	515,766		515,766			
Total Electric Transmissic		19,015,637	19,015,637		1,149,929	17,865,708	19,015,637	515,766	11,707,398	12,223,164	634,163	6,158,310	6,792,473
Electric Distribution													
3	ED-AN	84,208	84,208			84,208	84,208		49,828	49,828		34,380	34,380
	ED-ID	18,477,226	18,477,226		18,477,226		18,477,226				18,477,226		18,477,226
	ED-WA	35,230,120	35,230,120		35,230,120		35,230,120	35,230,120		35,230,120			
Total Electric Distribution		53,791,554	53,791,554		53,707,346	84,208	53,791,554	35,230,120	49,828	35,279,948	18,477,226	34,380	18,511,606
Gas Underground Storage													
	GD-AN	695,795		695,795									
	GD-OR	122,852				122,852							
Total Gas Underground St		818,647		695,795		122,852							
Gas Distribution													
	GD-AN	57,417		57,417									
	GD-ID	6,571,151		6,571,151									
	GD-WA	14,772,126		14,772,126									
	GD-OR	9,829,449				9,829,449							
Total Gas Distribution		31,230,143		21,400,694		9,829,449							
General Plant													
4	ED-AN	2,888,090	2,888,090			2,888,090	2,888,090		1,920,609	1,920,609		967,481	967,481
	ED-ID	502,569	502,569		502,569		502,569				502,569		502,569
	ED-WA	1,102,451	1,102,451		1,102,451		1,102,451	1,102,451		1,102,451			
7,4	CD-AA	22,406,477	15,840,259	4,532,382	2,033,836	15,840,259	15,840,259		10,533,931	10,533,931		5,306,328	5,306,328
9,4	CD-AN	638,236	495,769	142,467		495,769	495,769		329,691	329,691		166,078	166,078
9	CD-ID	474,773	368,794	105,979		368,794	368,794				368,794		368,794
9	CD-WA	2,269,779	1,763,119	506,660		1,763,119	1,763,119	1,763,119		1,763,119			
8	GD-AA	373,892		256,998	116,894								
	GD-AN	31,539		31,539									
	GD-ID	38,969		38,969									
	GD-WA	1,105,741		1,105,741									
	GD-OR	204,648			204,648								
Total General Plant		32,037,164	22,961,051	6,720,735	2,355,378	3,736,933	19,224,118	22,961,051	2,865,570	12,784,231	15,649,801	871,363	6,439,887
Total Depreciation Expens		181,710,330	140,585,427	28,817,224	12,307,679	74,754,118	65,831,309	140,585,427	50,390,823	43,320,569	93,711,392	24,363,295	22,510,740

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1	Production/Transmission Ratio	34.470%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expe	40.827%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	33.499%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	914,600	914,600		914,600	914,600		599,337	599,337		315,263	315,263			
1	Misc Intangible Plt (303000)	ED-AN	257,252	257,252		257,252	257,252		168,577	168,577		88,675	88,675			
Total Production/Transmission			1,171,852	1,171,852		1,171,852	1,171,852		767,914	767,914		403,938	403,938			
Distribution																
	Franchises (302000)	ED-WA	111,533	111,533		111,533	111,533		111,533	111,533						
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866						
Total Distribution			117,399	117,399		117,399	117,399		117,399	117,399						
General Plant - 303000																
7,4		CD-AA	414,880	293,299	83,922	37,659				195,047	195,047		98,252	98,252		
9,1		CD-AN	9,729	7,557	2,172			293,299	7,557	4,952	4,952		2,605	2,605		
		GD-ID	14,756		14,756											
		GD-WA	24,852		24,852											
		GD-OR	7,792			7,792										
Total General Plant - 303000			472,009	300,856	125,702	45,451		300,856	300,856	199,999	199,999		100,857	100,857		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	42,740,179	30,215,170	8,645,483	3,879,526		30,215,170	30,215,170	20,093,390	20,093,390		10,121,780	10,121,780		
9,4		CD-AN	137,849	107,078	30,771			107,078	107,078	71,208	71,208		35,870	35,870		
9,4		CD-ID	(15)	(12)	(3)			(12)	(12)			(12)	(12)			
9,4		CD-WA	3,726,316	2,894,528	831,788			2,894,528	2,894,528	2,894,528	2,894,528		0	0		
4		ED-AN	4,365,080	4,365,080				4,365,080	4,365,080	2,902,822	2,902,822		1,462,258	1,462,258		
		ED-ID	(15)	(15)				(15)	(15)			(15)	(15)			
		ED-WA	757,444	757,444				757,444	757,444	757,444	757,444					
8		GD-AA	86,633		59,548	27,085										
		GD-AN	0		0											
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plt - 3031XX			51,813,471	38,339,273	9,567,587	3,906,611		3,651,945	34,687,328	38,339,273	3,651,972	23,067,420	26,719,392	(27)	11,619,908	11,619,881
Gas Underground Storage																
		GD-AN	0		0											
Total Gas Underground Storage			0	0	0	0										
General Plant - 390200, 396200																
7,4		CD-AA	0	0	0	0		0	0	0	0		0	0		
4		ED-AN	423,851	423,851				423,851	423,851	281,865	281,865		141,986	141,986		
		GD-OR	0			0										
Total General Plant - 390200, 396200			423,851	423,851	0	0		423,851	423,851	281,865	281,865		141,986	141,986		
Total Amortization Expense			53,998,582	40,353,231	9,693,289	3,952,062		3,769,344	36,583,887	40,353,231	3,769,371	24,317,198	28,086,569	(27)	12,266,689	12,266,662

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(75,178,425)	(75,178,425)			(75,178,425)	(75,178,425)		(49,264,422)	(49,264,422)		(25,914,003)	(25,914,003)	
	Steam (ED-ID)	(94,512,126)	(94,512,126)		(94,512,126)	(94,512,126)	(94,512,126)				(94,512,126)		(94,512,126)	
	Steam (ED-WA)	(180,770,008)	(180,770,008)		(180,770,008)	(180,770,008)	(180,770,008)	(180,770,008)			(180,770,008)		(180,770,008)	
1	Hydro (ED-AN)	(175,794,180)	(175,794,180)		(175,794,180)	(175,794,180)	(175,794,180)		(115,197,926)	(115,197,926)		(60,596,254)	(60,596,254)	
1	Other (ED-AN)	(160,518,639)	(160,518,639)		(160,518,639)	(160,518,639)	(160,518,639)		(105,187,864)	(105,187,864)		(55,330,775)	(55,330,775)	
Total Electric Production		(686,773,378)	(686,773,378)		(275,282,134)	(411,491,244)	(686,773,378)		(180,770,008)	(269,650,212)	(450,420,220)	(94,512,126)	(141,841,032)	(236,353,158)
Electric Transmission														
1	ED-AN	(226,613,362)	(226,613,362)			(226,613,362)	(226,613,362)		(148,499,736)	(148,499,736)		(78,113,626)	(78,113,626)	
	ED-ID	(10,379,749)	(10,379,749)		(10,379,749)	(10,379,749)	(10,379,749)				(10,379,749)		(10,379,749)	
	ED-WA	(16,309,395)	(16,309,395)		(16,309,395)	(16,309,395)	(16,309,395)	(16,309,395)			(16,309,395)		(16,309,395)	
Total Electric Transmissic		(253,302,506)	(253,302,506)		(26,689,144)	(226,613,362)	(253,302,506)		(16,309,395)	(148,499,736)	(164,809,131)	(10,379,749)	(78,113,626)	(88,493,375)
Electric Distribution														
3	ED-AN	(424,429)	(424,429)			(424,429)	(424,429)		(251,147)	(251,147)		(173,282)	(173,282)	
	ED-ID	(264,088,317)	(264,088,317)		(264,088,317)	(264,088,317)	(264,088,317)				(264,088,317)		(264,088,317)	
	ED-WA	(430,671,958)	(430,671,958)		(430,671,958)	(430,671,958)	(430,671,958)	(430,671,958)			(430,671,958)		(430,671,958)	
Total Electric Distribution		(695,184,704)	(695,184,704)		(694,760,275)	(424,429)	(695,184,704)		(430,671,958)	(251,147)	(430,923,105)	(264,088,317)	(173,282)	(264,261,599)
Gas Underground Storage														
	GD-AN	(18,599,590)		(18,599,590)										
	GD-OR	(1,538,047)		(1,538,047)										
Total Gas Underground St		(20,137,637)		(18,599,590)		(1,538,047)								
Gas Distribution														
	GD-AN	(1,975,643)		(1,975,643)										
	GD-ID	(96,355,936)		(96,355,936)										
	GD-WA	(174,835,235)		(174,835,235)										
	GD-OR	(132,994,983)		(132,994,983)										
Total Gas Distribution		(406,161,797)		(273,166,814)		(132,994,983)								
General Plant														
4	ED-AN	(37,949,163)	(37,949,163)			(37,949,163)	(37,949,163)		(25,236,573)	(25,236,573)		(12,712,590)	(12,712,590)	
	ED-ID	(13,067,565)	(13,067,565)		(13,067,565)	(13,067,565)	(13,067,565)				(13,067,565)		(13,067,565)	
	ED-WA	(24,336,234)	(24,336,234)		(24,336,234)	(24,336,234)	(24,336,234)	(24,336,234)			(24,336,234)		(24,336,234)	
7,4	CD-AA	(87,941,950)	(62,170,561)	(17,788,898)	(7,982,491)	(62,170,561)	(62,170,561)		(41,344,045)	(41,344,045)		(20,826,516)	(20,826,516)	
9,4	CD-AN	(8,160,295)	(6,338,754)	(1,821,541)		(6,338,754)	(6,338,754)		(4,215,335)	(4,215,335)		(2,123,419)	(2,123,419)	
9	CD-ID	(7,240,361)	(5,624,168)	(1,616,193)		(5,624,168)	(5,624,168)				(5,624,168)		(5,624,168)	
9	CD-WA	(9,867,502)	(7,664,878)	(2,202,624)		(7,664,878)	(7,664,878)	(7,664,878)			(7,664,878)		(7,664,878)	
8	GD-AA	(2,305,504)		(1,584,711)	(720,793)									
	GD-AN	(3,647,285)		(3,647,285)										
	GD-ID	(2,498,648)		(2,498,648)										
	GD-WA	(11,531,933)		(11,531,933)										
	GD-OR	(5,389,614)		(5,389,614)										
Total General Plant		(213,936,054)	(157,151,323)	(42,691,833)	(14,092,898)	(50,692,845)	(106,458,478)	(157,151,323)	(32,001,112)	(70,795,953)	(102,797,065)	(18,691,733)	(35,662,525)	(54,354,258)
Total Accumulated Depr		(2,275,496,076)	(1,792,411,911)	(334,458,237)	(148,625,928)	(1,047,424,398)	(744,987,513)	(1,792,411,911)	(659,752,473)	(489,197,048)	(1,148,949,521)	(387,671,925)	(255,790,465)	(643,462,390)

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1	Production/Transmission Ratio	65.530%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expense	40.827%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	66.501%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(14,886,420)	(14,886,420)		(14,886,420)	(14,886,420)		(9,755,071)	(9,755,071)		(5,131,349)	(5,131,349)	
1	Misc Intangible Plt (3030)	ED-AN	(2,594,384)	(2,594,384)		(2,594,384)	(2,594,384)		(1,700,100)	(1,700,100)		(894,284)	(894,284)	
Total Production/Transmission			(17,480,804)	(17,480,804)		(17,480,804)	(17,480,804)		(11,455,171)	(11,455,171)		(6,025,633)	(6,025,633)	
Distribution														
	Franchises (302000)	ED-WA	(303,222)	(303,222)		(303,222)	(303,222)	(303,222)		(303,222)				
	Misc Intangible Plt (3030)	ED-WA	(61,249)	(61,249)		(61,249)	(61,249)	(61,249)		(61,249)				
Total Distribution			(364,471)	(364,471)		(364,471)	(364,471)	(364,471)		(364,471)				
General Plant - 303000														
7,4	CD-AA		(4,690,096)	(3,315,663)	(948,713)	(425,720)	(3,315,663)	(3,315,663)	(2,204,949)	(2,204,949)		(1,110,714)	(1,110,714)	
9,1	CD-AN		(137,305)	(106,656)	(30,649)		(106,656)	(106,656)	(69,892)	(69,892)		(36,764)	(36,764)	
	GD-ID		(147,720)		(147,720)									
	GD-WA		(294,883)		(294,883)									
	GD-OR		(122,280)			(122,280)								
Total General Plant - 303000			(5,392,284)	(3,422,319)	(1,421,965)	(548,000)	(3,422,319)	(3,422,319)	(2,274,841)	(2,274,841)		(1,147,478)	(1,147,478)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA		(141,032,845)	(99,703,169)	(28,528,125)	(12,801,551)	(99,703,169)	(99,703,169)	(66,303,604)	(66,303,604)		(33,399,565)	(33,399,565)	
9,4	CD-AN		(293,180)	(227,736)	(65,444)		(227,736)	(227,736)	(151,447)	(151,447)		(76,289)	(76,289)	
9	CD-ID		0	0	0		0	0	0	0	0	0	0	
9	CD-WA		(12,448,810)	(9,669,987)	(2,778,823)		(9,669,987)	(9,669,987)	(9,669,987)	(9,669,987)		0	0	
4	ED-AN		(11,897,848)	(11,897,848)			(11,897,848)	(11,897,848)	(7,912,188)	(7,912,188)		(3,985,660)	(3,985,660)	
	ED-ID		0	0			0	0				0	0	
	ED-WA		(1,229,853)	(1,229,853)			(1,229,853)	(1,229,853)	(1,229,853)	(1,229,853)				
8	GD-AA		(190,082)		(130,655)	(59,427)								
	GD-AN		0		0									
	GD-OR		0		0									
Total Misc IT Intangible Plant - 3031XX			(167,092,618)	(122,728,593)	(31,503,047)	(12,860,978)	(10,899,840)	(111,828,753)	(122,728,593)	(10,899,840)	(74,367,239)	(85,267,079)	0	(37,461,514)
Gas Underground Storage														
	GD-AN		0		0									
Total Gas Underground Storage			0		0									
General Plant - 390200, 396200														
7,4	CD-AA		0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID		0	0	0		0	0		0		0	0	
9	CD-WA		0	0	0		0	0	0	0		0	0	
4	ED-AN		(807,779)	(807,779)			(807,779)	(807,779)	(537,181)	(537,181)		(270,598)	(270,598)	
	ED-WA		0	0			0	0	0	0				
	GD-WA		0		0									
	GD-OR		0		0									
Total General Plant - 390200, 396200			(807,779)	(807,779)	0	0	(807,779)	(807,779)	0	(537,181)	(537,181)	0	(270,598)	
Total Accumulated Amortization			(191,137,956)	(144,803,966)	(32,925,012)	(13,408,978)	(11,264,311)	(133,539,655)	(144,803,966)	(11,264,311)	(88,634,432)	(99,898,743)	0	(44,905,223)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,227,705	8,294,951	2,799,186	9,133,568	20,227,705	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,011,465	0	0	0	0	25,011,465	0	0	25,011,465	0	0	0
99	GD-OR / AS	4,100,264	0	0	0	0	0	0	0	0	4,100,264	0	4,100,264
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	129,111,588	0	0	91,275,437	91,275,437	0	0	26,116,692	26,116,692	0	11,719,459	11,719,459
9	CD-WA / ID / AN	30,529,062	9,438,667	6,036,402	8,239,296	23,714,365	2,712,350	1,734,655	2,367,692	6,814,697	0	0	0
	TOTAL ACCOUNT	208,980,084	17,733,618	8,835,588	108,648,301	135,217,507	27,723,815	1,734,655	28,484,384	57,942,854	4,100,264	11,719,459	15,819,723
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,268,057	492,942	7,798	1,767,317	2,268,057	0	0	0	0	0	0	0
99	GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	140,856	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	321,541	0	0	0	0	0	0	221,014	221,014	0	100,527	100,527
7	CD-AA	68,142,252	0	0	48,173,165	48,173,165	0	0	13,783,815	13,783,815	0	6,185,272	6,185,272
9	CD-WA / ID / AN	5,727,797	4,192,338	7,675	249,225	4,449,238	1,204,734	2,206	71,619	1,278,559	0	0	0
	TOTAL ACCOUNT	76,612,612	4,685,280	15,473	50,189,707	54,890,460	1,345,590	2,206	14,076,448	15,424,244	12,109	6,285,799	6,297,908
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	56,822,019	25,439,560	11,088,037	20,294,422	56,822,019	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,748,486	0	0	0	0	10,125,699	3,109,851	2,512,936	15,748,486	0	0	0
99	GD-OR / AS	4,697,760	0	0	0	0	0	0	0	0	4,697,760	0	4,697,760
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,570,012	0	0	5,351,620	5,351,620	0	0	1,531,262	1,531,262	0	687,130	687,130
9	CD-WA / ID / AN	6,904,065	1,657,217	856,387	2,849,336	5,362,940	476,227	246,096	818,802	1,541,125	0	0	0
	TOTAL ACCOUNT	91,839,530	27,096,777	11,944,424	28,495,378	67,536,579	10,601,926	3,355,947	4,929,803	18,887,676	4,697,760	717,515	5,415,275

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,337,247	345,916	194,665	3,605,286	4,145,867	99,404	55,940	1,036,036	1,191,380	0	0	0	
		TOTAL ACCOUNT	6,065,698	404,782	194,665	4,028,056	4,627,503	321,757	55,940	1,038,569	1,416,266	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,473,751	1,165,309	309,469	5,998,973	7,473,751	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,409,155	0	0	0	0	2,542,211	366,008	500,936	3,409,155	0	0	0	
99		GD-OR / AS	915,017	0	0	0	0	0	0	0	0	915,017	0	915,017	
8		GD-AA	5,647,876	0	0	0	0	0	0	3,882,124	3,882,124	0	1,765,752	1,765,752	
7		CD-AA	14,905,843	0	0	10,537,686	10,537,686	0	0	3,015,154	3,015,154	0	1,353,003	1,353,003	
9		CD-WA / ID / AN	1,998,564	20,210	753,273	778,961	1,552,444	5,808	216,465	223,847	446,120	0	0	0	
		TOTAL ACCOUNT	34,350,206	1,185,519	1,062,742	17,315,620	19,563,881	2,548,019	582,473	7,622,061	10,752,553	915,017	3,118,755	4,033,772	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,089,472	400,088	15,791	2,673,593	3,089,472	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,031,622	400,088	15,791	3,726,857	4,142,736	106,253	0	556,115	662,368	18,586	207,932	226,518	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,199,646	13,540,811	8,876,607	7,782,228	30,199,646	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,229,186	0	0	0	0	2,508,958	899,639	820,589	4,229,186	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	36,462,855	13,792,553	9,269,055	8,647,073	31,708,681	2,581,300	1,012,415	1,068,655	4,662,370	43,834	47,970	91,804	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	48,990,993	12,660,857	6,552,239	29,777,897	48,990,993	0	0	0	0	0	0	
99	GD-WA / ID / AN	895,466	0	0	0	0	603,068	290,445	1,953	895,466	0	0	
99	GD-OR / AS	754,626	0	0	0	0	0	0	0	754,626	0	754,626	
8	GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	
7	CD-AA	83,896,430	0	0	59,310,581	59,310,581	0	0	16,970,570	16,970,570	0	7,615,279	
9	CD-WA/ ID / AN	18,913,787	10,349,788	2,881,344	1,460,719	14,691,851	2,974,175	828,000	419,761	4,221,936	0	0	
	TOTAL ACCOUNT	153,694,600	23,010,645	9,433,583	90,549,197	122,993,425	3,577,243	1,118,445	17,559,517	22,255,205	754,626	7,691,344	8,445,970
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	284,555	0	6,846	277,709	284,555	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	9,092	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	
7	CD-AA	691,784	0	0	489,057	489,057	0	0	139,934	139,934	0	62,793	
9	CD-WA/ ID / AN	12,080	0	6,659	2,724	9,383	0	1,914	783	2,697	0	0	
	TOTAL ACCOUNT	997,511	0	13,505	769,490	782,995	0	1,914	140,717	142,631	9,092	62,793	71,885
	TOTAL GENERAL PLANT	632,864,712	89,121,073	41,486,732	321,831,790	452,439,595	52,075,085	7,961,592	78,036,105	138,072,782	11,417,597	30,934,738	42,352,335

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,739	319,716	0	11,645,023	11,964,739	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,601,352	319,716	0	16,194,754	16,514,470	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,461,689	2,694,605	0	20,767,084	23,461,689	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	
7		CD-AA	145,634,481	0	0	102,956,296	102,956,296	0	0	29,458,943	29,458,943	0	13,219,242	
9		CD-WA / ID / AN	766,510	129,504	0	465,906	595,410	37,215	0	133,885	171,100	0	0	
		TOTAL ACCOUNT	170,307,204	2,824,109	0	124,189,286	127,013,395	37,215	0	29,898,376	29,935,591	0	13,358,218	13,358,218
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	870,288	0	0	870,288	870,288	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	11,243,069	0	0	7,948,288	7,948,288	0	0	2,274,248	2,274,248	0	1,020,533	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	12,113,357	0	0	8,818,576	8,818,576	0	0	2,274,248	2,274,248	0	1,020,533	1,020,533
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,633,662	0	0	1,633,662	1,633,662	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,633,662	0	0	1,633,662	1,633,662	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended February 28, 2022	
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	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,168,670	0	0	1,533,141	1,533,141	0	0	438,679	438,679	0	196,850	196,850
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	22,531,627	16,214,764	0	1,533,141	17,747,905	4,148,193	0	438,679	4,586,872	0	196,850	196,850
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	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	8,023,610	0	0	5,672,291	5,672,291	0	0	1,623,016	1,623,016	0	728,303	728,303
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	8,122,054	0	0	5,770,735	5,770,735	0	0	1,623,016	1,623,016	0	728,303	728,303
	TOTAL		362,662,605	19,358,589	0	248,172,604	267,531,193	5,208,002	771,517	61,297,358	67,276,877	425,951	27,428,584	27,854,535

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended February 28, 2022 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	(77,807,074)	(55,005,711)	(15,738,815)	(7,062,548)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(866,615)	(673,169)	(193,446)	0
7	282919	CD-AA	(3,880,489)	(2,743,312)	(784,945)	(352,232)
7	283750	CD-AA	399,976	282,763	80,907	36,306
		Total	<u>(82,154,202)</u>	<u>(58,139,429)</u>	<u>(16,636,299)</u>	<u>(7,378,474)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended February 28, 2022	
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	5,306,417	5,306,417	0	0	0	0	5,306,417
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,455)	(1,455)	0	0	0	0	(1,455)
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	73,031,723	36,178,451	0	109,210,174	66,243,425	32,171,269	6,788,298	4,007,182	0
TOTAL		73,031,723	36,178,451	5,304,962	114,515,136	66,243,425	32,171,269	6,788,298	4,007,182	5,304,962

ALLOCATION RATIOS:

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

Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
70.695%	20.228%	9.077%	33.499%	27.633%	100.000%