

RESULTS OF OPERATIONS			Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN			
For Month Ended January 31, 2022 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	17,925,319	12,385,031	5,540,288
	Adjustments			
	Adjusted Net Operating Income (Loss)	17,925,319	12,385,031	5,540,288
E-APL	Electric Net Rate Base	2,857,954,139	1,917,264,024	940,690,115
	RATE OF RETURN	0.627%	0.646%	0.589%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended January 31, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers Percent	1-01-2022 thru 01-31-2022	405,089 100.000%	263,788 65.119%	141,301 34.881%
3	E-OPS	Direct Distribution Operating Expense Percent	1-01-2022 thru 01-31-2022	3,240,442 100.000%	1,627,060 50.211%	1,613,382 49.789%
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accts 500 - 598		28,881,614	16,720,518	12,161,096
		Direct O & M Accts 901 - 935		41,330,083	28,709,390	12,620,693
		Total		70,211,697	45,429,908	24,781,789
		Percentage		100.000%	64.704%	35.296%
		Direct Labor Accts 500 - 598		11,062,279	7,376,236	3,686,043
		Direct Labor Accts 901 - 935		6,332,931	4,359,405	1,973,526
		Total		17,395,210	11,735,641	5,659,569
		Percentage		100.000%	67.465%	32.535%
		Number of Customers		405,775	264,439	141,336
		Percentage		100.000%	65.169%	34.831%
		Net Direct Plant		1,447,497,356	993,951,438	453,545,918
		Percentage		100.000%	68.667%	31.333%
4		Total Percentages		400.000%	266.005%	133.995%
		Percent		100.000%	66.501%	33.499%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Month Ended January 31, 2022
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended January 31, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2021 thru 12-31-2021	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		14,116,908	0	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		372,177	0	266,537 105,640
		Percentage		100.000%	0.000%	71.616% 28.384%
		Net Direct Plant		1,034,813,184	0	685,618,721 349,194,463
		Percentage		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 Month Ended January 31, 2022
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
		Adjustments		0	0	0	0
		Total		142,841,884	121,811,494	21,030,390	0
		Percentage		100.000%	85.277%	14.723%	0.000%
		Direct Labor Accts 500 - 894		56,931,970	47,158,546	9,773,424	0
		Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
		Total		79,323,635	66,079,652	13,243,983	0
		Percentage		100.000%	83.304%	16.696%	0.000%
		Number of Customers at		672,312	405,775	266,537	0
		Percentage		100.000%	60.355%	39.645%	0.000%
		Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
		Percentage		100.000%	81.777%	18.223%	0.000%
9		Total Percentages		400.000%	310.713%	89.287%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	12-01-2021 thru 01-31-2022	1,400,675,833	957,144,045	443,531,788	
		Percent		100.000%	68.334%	31.666%	
11		Book Depreciation	1-01-2022 thru 01-31-2022	11,945,181	7,985,605	3,959,576	
		Percent		100.000%	66.852%	33.148%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended January 31, 2022
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	12-01-2021 thru 01-31-2022	3,394,189,530 100.000%	2,274,837,370 67.022%	1,119,352,160 32.978%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2021 thru 01-31-2022	295,643,025 100.000%	200,706,053 67.888%	94,936,972 32.112%
14		Net Allocated Schedule M's - AMA Percent	1-01-2022 thru 01-31-2022	-9,230,133 100.000%	-6,275,443 67.989%	-2,954,690 32.011%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended January 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	46,367,750	0	46,367,750	30,700,558	0	30,700,558	15,667,192	0
99	442200	Commercial - Firm & Int.	29,066,175	0	29,066,175	20,741,688	0	20,741,688	8,324,487	0
1	442300	Industrial	9,190,757	0	9,190,757	4,546,515	0	4,546,515	4,644,242	0
99	444000	Public Street & Highway Lighting	554,513	0	554,513	356,874	0	356,874	197,639	0
99	448000	Interdepartmental Revenue	155,425	0	155,425	121,356	0	121,356	34,069	0
99	499XXX	Unbilled Revenue	106,472	0	106,472	283,509	0	283,509	(177,037)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			85,441,092	0	85,441,092	56,750,500	0	56,750,500	28,690,592	0
1	447XXX	Sales for Resale	0	9,823,839	9,823,839	0	6,437,562	6,437,562	0	3,386,277
TOTAL SALES OF ELECTRICITY			85,441,092	9,823,839	95,264,931	56,750,500	6,437,562	63,188,062	28,690,592	3,386,277
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	9,968	0	9,968	3,120	0	3,120	6,848	0
1	453000	Sales of Water & Water Power	0	48,999	48,999	0	32,109	32,109	0	16,890
1	454000	Rent from Electric Property	299,689	13,643	313,332	195,565	8,940	204,505	104,124	4,703
1	454100	Rent from Trnsmission Joint Use	2,211	0	2,211	864	0	864	1,347	0
1	456XXX	Other Electric Revenues	(5,555,288)	3,359,479	(2,195,809)	(4,028,799)	2,201,467	(1,827,332)	(1,526,489)	1,158,012
TOTAL OTHER OPERATING REVENUE			(5,243,420)	3,422,121	(1,821,299)	(3,829,250)	2,242,516	(1,586,734)	(1,414,170)	1,179,605
TOTAL ELECTRIC REVENUE			80,197,672	13,245,960	93,443,632	52,921,250	8,680,078	61,601,328	27,276,422	4,565,882

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended January 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	36,655	36,655	0	24,020	24,020	0	12,635
1	501XXX	Fuel	0	3,646,844	3,646,844	0	2,389,777	2,389,777	0	1,257,067
1	502000	Steam Expense	0	374,648	374,648	0	245,507	245,507	0	129,141
1	505000	Electric Expense	0	53,214	53,214	0	34,871	34,871	0	18,343
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	549,774	549,774	0	360,267	360,267	0	189,507
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	66,466	66,466	0	43,555	43,555	0	22,911
1	511000	Structures	0	56,707	56,707	0	37,160	37,160	0	19,547
1	512000	Boiler Plant	0	588,312	588,312	0	385,521	385,521	0	202,791
1	513000	Electric Plant	0	83,037	83,037	0	54,414	54,414	0	28,623
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(676,972)	(676,972)	0	(443,620)	(443,620)	0	(233,352)
		TOTAL STEAM POWER GENERATION EXP	0	4,778,685	4,778,685	0	3,131,472	3,131,472	0	1,647,213
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	89,873	89,873	0	58,894	58,894	0	30,979
1	536000	Water for Power	0	94,004	94,004	0	61,601	61,601	0	32,403
1	537000	Hydraulic Expense	91,921	290,323	382,244	60,328	190,249	250,577	31,593	100,074
1	538000	Electric Expense	0	439,608	439,608	0	288,075	288,075	0	151,533
1	539000	Miscellaneous Hydraulic Power Generation Exp	1,763	120,764	122,527	0	79,137	79,137	1,763	41,627
1	540000	Rent	0	131,584	131,584	0	86,227	86,227	0	45,357
1	540100	MT Trust Funds Land Settlement Rents	432,834	0	432,834	283,636	0	283,636	149,198	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	51,912	51,912	0	34,018	34,018	0	17,894
1	542000	Structures	0	32,176	32,176	0	21,085	21,085	0	11,091
1	543000	Reservoirs, Dams, & Waterways	0	45,434	45,434	0	29,773	29,773	0	15,661
1	544000	Electric Plant	0	294,963	294,963	0	193,289	193,289	0	101,674
1	545000	Miscellaneous Hydraulic Plant	0	46,368	46,368	0	30,385	30,385	0	15,983
		TOTAL HYDRO POWER GENERATION EXP	526,518	1,637,009	2,163,527	343,964	1,072,733	1,416,697	182,554	564,276
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	29,527	29,527	0	19,349	19,349	0	10,178
1	547XXX	Fuel	0	9,309,626	9,309,626	0	6,100,598	6,100,598	0	3,209,028
1	548000	Generation Expense	0	226,694	226,694	0	148,553	148,553	0	78,141
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	488,894	488,894	0	320,372	320,372	0	168,522
1	550000	Rent	0	6,351	6,351	0	4,162	4,162	0	2,189
		MAINTENANCE								
1	551000	Supervision & Engineering	0	37,044	37,044	0	24,275	24,275	0	12,769
1	552000	Structures	0	5,768	5,768	0	3,780	3,780	0	1,988
1	553000	Generating & Electric Equipment	0	339,692	339,692	0	222,600	222,600	0	117,092
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(222,037)	(222,037)	0	(145,501)	(145,501)	0	(76,536)
		TOTAL OTHER POWER GENERATION EXP	0	10,221,559	10,221,559	0	6,698,188	6,698,188	0	3,523,371

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended January 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	930,192	11,509,949	12,440,141	0	7,542,470	7,542,470	930,192	3,967,479
1	556000	System Control & Load Dispatching	0	235,431	235,431	0	154,278	154,278	0	81,153
E-557	557XXX	Other Expense	796,375	2,569,737	3,366,112	(812,482)	1,683,949	871,467	1,608,857	885,788
TOTAL OTHER POWER SUPPLY EXPENSE			1,726,567	14,315,117	16,041,684	(812,482)	9,380,697	8,568,215	2,539,049	4,934,420
TOTAL PRODUCTION OPERATING EXP			2,253,085	30,952,370	33,205,455	(468,518)	20,283,090	19,814,572	2,721,603	10,669,280
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	200,686	200,686	0	131,510	131,510	0	69,176
1	561000	Load Dispatching	0	221,184	221,184	0	144,942	144,942	0	76,242
1	562000	Station Expense	0	50,542	50,542	0	33,120	33,120	0	17,422
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	11,927	11,927	0	7,816	7,816	0	4,111
1	565XXX	Transmission of Electricity by Others	0	1,552,555	1,552,555	0	1,017,389	1,017,389	0	535,166
1	566000	Miscellaneous Transmission Expense	0	183,734	183,734	0	120,401	120,401	0	63,333
1	567000	Rent	0	(10,455)	(10,455)	0	(6,851)	(6,851)	0	(3,604)
MAINTENANCE										
1	568000	Supervision & Engineering	65	24,984	25,049	65	16,372	16,437	0	8,612
1	569000	Structures	13,088	55,713	68,801	0	36,509	36,509	13,088	19,204
1	570000	Station Equipment	0	92,068	92,068	0	60,332	60,332	0	31,736
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	123,134	349,687	472,821	120,398	229,150	349,548	2,736	120,537
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	(2,052)	2,179	127	65	1,428	1,493	(2,117)	751
TOTAL TRANSMISSION OPERATING EXP			134,235	2,734,804	2,869,039	120,528	1,792,118	1,912,646	13,707	942,686

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,364,036	2,425,721	3,789,757	998,882	1,589,575	2,588,457	365,154	836,146
E-DEPX		Depreciation Expense-Transmission	65,959	1,546,800	1,612,759	43,126	1,013,618	1,056,744	22,833	533,182
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,123	98,123	0	64,300	64,300	0	33,823
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,667	16,667	0	10,922	10,922	0	5,745
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	158,548	0	158,548	81,597	0	81,597	76,951	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,787	1,787	0	940
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	75,067	0	75,067	0	0	0	75,067	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,673	73,673	0	48,278	48,278	0	25,395
99	407382	Amortization of CDA Settlement - Direct	0	0	0	0	0	0	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	23,020	0	23,020	18,021	0	18,021	4,999	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407415	Amortization of Colstrip Recovery Offset	0	0	0	0	0	0	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(242,949)	0	(242,949)	(122,834)	0	(122,834)	(120,115)	0
99	407434	EIM Deferred O&M	(10,373)	0	(10,373)	0	0	0	(10,373)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,821,052)	0	(1,821,052)	(1,234,107)	0	(1,234,107)	(586,945)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	71,516	0	71,516	0	0	0	71,516	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	697	0	697	697	0	697	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(460)	(460)	0	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,987,729	1,987,729	0	1,302,559	1,302,559	0	685,170
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(556,226)	6,150,738	5,594,512	(384,533)	4,030,579	3,646,046	(171,693)	2,120,159
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	1,831,094	39,837,912	41,669,006	(732,523)	26,105,787	25,373,264	2,563,617	13,732,125

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	445,279	198,897	644,176	111,927	99,868	211,795	333,352	99,029
3	582000	Station Expense	82,627	4,222	86,849	36,234	2,120	38,354	46,393	2,102
3	583000	Overhead Line Expense	105,421	92,517	197,938	59,603	46,454	106,057	45,818	46,063
3	584000	Underground Line Expense	58,059	0	58,059	34,311	0	34,311	23,748	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	2,914	0	2,914	2,914	0	2,914	0	0
3	586000	Meter Expense	136,821	(6)	136,815	106,323	(3)	106,320	30,498	(3)
3	587000	Customer Installations Expense	63,735	2,055	65,790	40,460	1,032	41,492	23,275	1,023
3	588000	Miscellaneous Distribution Expense	199,962	227,502	427,464	134,166	114,231	248,397	65,796	113,271
3	589000	Rent	0	75,591	75,591	0	37,955	37,955	0	37,636
		MAINTENANCE:								
3	590000	Supervision & Engineering	18,510	74,022	92,532	5,235	37,167	42,402	13,275	36,855
3	591000	Structures	49,697	1,026	50,723	29,009	515	29,524	20,688	511
3	592000	Station Equipment	56,717	4,863	61,580	33,112	2,442	35,554	23,605	2,421
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,893,856	0	1,893,856	957,385	0	957,385	936,471	0
3	594000	Underground Lines	58,528	0	58,528	30,838	0	30,838	27,690	0
3	595000	Line Transformers	32,506	0	32,506	23,519	0	23,519	8,987	0
3	596000	Street Light & Signal System Maintenance Exp	7,000	0	7,000	6,674	0	6,674	326	0
3	597000	Meters	5,479	0	5,479	3,758	0	3,758	1,721	0
3	598000	Miscellaneous Distribution Expense	23,333	8,573	31,906	11,592	4,305	15,897	11,741	4,268
		TOTAL DISTRIBUTION OPERATING EXP	3,240,444	689,262	3,929,706	1,627,060	346,086	1,973,146	1,613,384	343,176
E-DEPX		Depreciation Expense-Distribution	4,573,867	7,116	4,580,983	2,998,890	3,573	3,002,463	1,574,977	3,543
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,493	0	9,493	9,493	0	9,493	0	0
E-OTX		Taxes Other Than FIT--Distribution	5,577,381	0	5,577,381	4,920,607	0	4,920,607	656,774	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	10,160,741	7,116	10,167,857	7,928,990	3,573	7,932,563	2,231,751	3,543
		TOTAL DISTRIBUTION EXPENSES	13,401,185	696,378	14,097,563	9,556,050	349,659	9,905,709	3,845,135	346,719

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended January 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	8,557	8,557	0	5,572	5,572	0	2,985
2	902000	Meter Reading Expenses	25,704	11,997	37,701	19,347	7,812	27,159	6,357	4,185
2	903XXX	Customer Records & Collection Expenses	50,308	534,240	584,548	30,197	347,892	378,089	20,111	186,348
2	904000	Uncollectible Accounts	185,416	0	185,416	140,202	0	140,202	45,214	0
2	905000	Misc Customer Accounts	0	(903)	(903)	0	(588)	(588)	0	(315)
TOTAL CUSTOMER ACCOUNTS EXPENSES			261,428	553,891	815,319	189,746	360,688	550,434	71,682	193,203
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	3,258,397	3,729	3,262,126	2,159,172	2,428	2,161,600	1,099,225	1,301
2	909000	Advertising	1,618	29,521	31,139	1,557	19,224	20,781	61	10,297
2	910000	Misc Customer Service & Info Exp	0	3,496	3,496	0	2,277	2,277	0	1,219
TOTAL CUSTOMER SERVICE & INFO EXP			3,260,015	36,746	3,296,761	2,160,729	23,929	2,184,658	1,099,286	12,817
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	784	0	784	784	0	784	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			784	0	784	784	0	784	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	61,331	2,622,780	2,684,111	53,282	1,744,175	1,797,457	8,049	878,605
4	921000	Office Supplies & Expenses	(8,070)	380,542	372,472	(8,070)	253,064	244,994	0	127,478
4	922000	Admin Exp Transferred--Credit	0	(7,289)	(7,289)	0	(4,847)	(4,847)	0	(2,442)
4	923000	Outside Services Employed	23,311	1,091,868	1,115,179	18,838	726,103	744,941	4,473	365,765
4	924000	Property Insurance Premium	0	207,660	207,660	0	138,096	138,096	0	69,564
4	925XXX	Injuries and Damages	272,348	469,629	741,977	188,770	312,308	501,078	83,578	157,321
4	926XXX	Employee Pensions and Benefits	287,956	1,755,920	2,043,876	193,016	1,167,704	1,360,720	94,940	588,216
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	230,238	277,531	507,769	174,398	181,866	356,264	55,840	95,665
4	930000	Miscellaneous General Expenses	25,046	818,633	843,679	18,231	544,399	562,630	6,815	274,234
4	931000	Rents	700	64,785	65,485	0	43,083	43,083	700	21,702
4	935000	Maintenance of General Plant	216,750	1,232,078	1,448,828	146,721	819,344	966,065	70,029	412,734
TOTAL ADMIN & GEN OPERATING EXP			1,109,710	8,914,137	10,023,847	785,186	5,925,295	6,710,481	324,524	2,988,842

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	317,936	1,643,747	1,961,683	244,833	1,093,108	1,337,941	73,103	550,639
E-AMTX		Amortization Expense-General Plant - 303000	0	25,069	25,069	0	16,665	16,665	0	8,404
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	312,063	3,046,968	3,359,031	312,063	2,026,264	2,338,327	0	1,020,704
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,203	35,203	0	23,410	23,410	0	11,793
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	224,003	0	224,003	224,003	0	224,003	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	133,219	0	133,219	133,219	0	133,219	0	0
99	407311	Regulatory Debit - AFUDC Amortization	27,933	135,735	163,668	23,376	90,972	114,348	4,557	44,763
99	407314	Regulatory Debit - FISERVE Amortization	95,372	0	95,372	87,278	0	87,278	8,094	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(169,040)	0	(169,040)	(169,040)	0	(169,040)	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	20,357	0	20,357	20,357	0	20,357	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(460,054)	0	(460,054)	(49,716)	0	(49,716)	(410,338)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--A&G	90,434	631,827	722,261	55,162	420,171	475,333	35,272	211,656
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	592,223	5,518,549	6,110,772	881,535	3,670,590	4,552,125	(289,312)	1,847,959
		TOTAL ADMIN & GENERAL EXPENSES	1,701,933	14,432,686	16,134,619	1,666,721	9,595,885	11,262,606	35,212	4,836,801
		TOTAL EXPENSES BEFORE FIT	20,456,439	55,557,613	76,014,052	12,841,507	36,435,948	49,277,455	7,614,932	19,121,665
		NET OPERATING INCOME (LOSS) BEFORE FIT			17,429,580			12,323,873		
E-FIT		FEDERAL INCOME TAX			3,033,199			2,026,878		
E-FIT		DEFERRED FEDERAL INCOME TAX			(3,485,596)			(2,059,634)		
E-FIT		AMORTIZED ITC			(43,342)			(28,402)		
		ELECTRIC NET OPERATING INCOME (LOSS)			17,925,319			12,385,031		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers	100.000%	65.119%	34.881%
E-ALL	3	Direct Distribution Operating Expense	100.000%	50.211%	49.789%
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-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	15,667,192
99	442200	Commercial - Firm & Int.	8,324,487
1	442300	Industrial	4,644,242
99	444000	Public Street & Highway Lighting	197,639
99	448000	Interdepartmental Revenue	34,069
99	499XXX	Unbilled Revenue	(177,037)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>28,690,592</u>
1	447XXX	Sales for Resale	3,386,277
		TOTAL SALES OF ELECTRICITY	<u>32,076,869</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	6,848
1	453000	Sales of Water & Water Power	16,890
1	454000	Rent from Electric Property	108,827
1	454100	Rent from Trnsmission Joint Use	1,347
1	456XXX	Other Electric Revenues	(368,477)
		TOTAL OTHER OPERATING REVENUE	<u>(234,565)</u>
		TOTAL ELECTRIC REVENUE	<u>31,842,304</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	12,635
1	501XXX	Fuel	1,257,067
1	502000	Steam Expense	129,141
1	505000	Electric Expense	18,343
1	506XXX	Miscellaneous Steam Power Generation Op Exp	189,507
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	22,911
1	511000	Structures	19,547
1	512000	Boiler Plant	202,791
1	513000	Electric Plant	28,623
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	(233,352)
		TOTAL STEAM POWER GENERATION EXP	<u>1,647,213</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	30,979
1	536000	Water for Power	32,403
1	537000	Hydraulic Expense	131,667
1	538000	Electric Expense	151,533
1	539000	Miscellaneous Hydraulic Power Generation Exp	43,390
1	540000	Rent	45,357
1	540100	MT Trust Funds Land Settlement Rents	149,198
		MAINTENANCE	
1	541000	Supervision & Engineering	17,894
1	542000	Structures	11,091
1	543000	Reservoirs, Dams, & Waterways	15,661
1	544000	Electric Plant	101,674
1	545000	Miscellaneous Hydraulic Plant	15,983
		TOTAL HYDRO POWER GENERATION EXP	<u>746,830</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	10,178
1	547XXX	Fuel	3,209,028
1	548000	Generation Expense	78,141
1	549XXX	Miscellaneous Other Power Generation Op Exp	168,522
1	550000	Rent	2,189
		MAINTENANCE	
1	551000	Supervision & Engineering	12,769
1	552000	Structures	1,988
1	553000	Generating & Electric Equipment	117,092
1	554XXX	Miscellaneous Other Power Generation Maint Exp	(76,536)
		TOTAL OTHER POWER GENERATION EXP	<u>3,523,371</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
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Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	4,897,671
1	556000	System Control & Load Dispatching	81,153
E-557	557XXX	Other Expense	2,494,645
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>7,473,469</u>
		TOTAL PRODUCTION OPERATING EXP	<u>13,390,883</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	69,176
1	561000	Load Dispatching	76,242
1	562000	Station Expense	17,422
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	4,111
1	565XXX	Transmission of Electricity by Others	535,166
1	566000	Miscellaneous Transmission Expense	63,333
1	567000	Rent	(3,604)
		MAINTENANCE	
1	568000	Supervision & Engineering	8,612
1	569000	Structures	32,292
1	570000	Station Equipment	31,736
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	123,273
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	(1,366)
		TOTAL TRANSMISSION OPERATING EXP	<u>956,393</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,201,300
E-DEPX		Depreciation Expense-Transmission	556,015
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,823
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	5,745
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	76,951
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	940
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	75,067
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,395
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	4,999
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(120,115)
99	407434	EIM Deferred O&M	(10,373)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(586,945)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	71,516
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	685,170
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>1,948,466</u>
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	<u>16,295,742</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	432,381
3	582000	Station Expense	48,495
3	583000	Overhead Line Expense	91,881
3	584000	Underground Line Expense	23,748
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	30,495
3	587000	Customer Installations Expense	24,298
3	588000	Miscellaneous Distribution Expense	179,067
3	589000	Rent	37,636
		MAINTENANCE:	
3	590000	Supervision & Engineering	50,130
3	591000	Structures	21,199
3	592000	Station Equipment	26,026
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	936,471
3	594000	Underground Lines	27,690
3	595000	Line Transformers	8,987
3	596000	Street Light & Signal System Maintenance Exp	326
3	597000	Meters	1,721
3	598000	Miscellaneous Distribution Expense	16,009
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,956,560</u>
E-DEPX		Depreciation Expense-Distribution	1,578,520
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	656,774
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,235,294</u>
		TOTAL DISTRIBUTION EXPENSES	<u>4,191,854</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	2,985
2	902000	Meter Reading Expenses	10,542
2	903XXX	Customer Records & Collection Expenses	206,459
2	904000	Uncollectible Accounts	45,214
2	905000	Misc Customer Accounts	(315)
		TOTAL CUSTOMER ACCOUNTS EXPENSES	<u>264,885</u>
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	1,100,526
2	909000	Advertising	10,358
2	910000	Misc Customer Service & Info Exp	1,219
		TOTAL CUSTOMER SERVICE & INFO EXP	<u>1,112,103</u>
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	<u>0</u>
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	886,654
4	921000	Office Supplies & Expenses	127,478
4	922000	Admin Exp Transferred--Credit	(2,442)
4	923000	Outside Services Employed	370,238
4	924000	Property Insurance Premium	69,564
4	925XXX	Injuries and Damages	240,899
4	926XXX	Employee Pensions and Benefits	683,156
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	151,505
4	930000	Miscellaneous General Expenses	281,049
4	931000	Rents	22,402
4	935000	Maintenance of General Plant	482,763
		TOTAL ADMIN & GEN OPERATING EXP	<u>3,313,366</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	623,742
E-AMTX		Amortization Expense-General Plant - 303000	8,404
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,020,704
E-AMTX		Amortization Expense-General Plant - 390200, 3962	11,793
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407306	Regulatory Debit - AMI Amortization	0
99	407307	Regulatory Debit - Existing Meters Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	49,320
99	407314	Regulatory Debit - FISERVE Amortization	8,094
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	0
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0
99	407447	Regulatory Credit - COVID-19 Deferral	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(410,338)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	246,928
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>1,558,647</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>4,872,013</u>
		TOTAL EXPENSES BEFORE FIT	<u>26,736,597</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	5,105,707
E-FIT		FEDERAL INCOME TAX	1,006,321
E-FIT		DEFERRED FEDERAL INCOME TAX	(1,425,962)
E-FIT		AMORTIZED ITC	(14,940)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>5,540,288</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Month Ended January 31, 2022
Average of Monthly Averages Basis

Report ID:
E-456-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(9,221)	58,179	48,958	(9,521)	38,125	28,604	300	20,054	20,354
1	456010	Other Electric Rev-Financial	0	(4,105,988)	(4,105,988)	0	(2,690,654)	(2,690,654)	0	(1,415,334)	(1,415,334)
1	456015	Other Electric Rev-CT Fuel Sales	0	4,261,909	4,261,909	0	2,792,829	2,792,829	0	1,469,080	1,469,080
1	456016	Other Electric Rev-Resource Opt	0	1,414,232	1,414,232	0	926,746	926,746	0	487,486	487,486
1	456017	Other Electric Rev-Non Resource	0	10,168	10,168	0	6,663	6,663	0	3,505	3,505
1	456018	Other Electric Rev-Extraction	0	45,009	45,009	0	29,494	29,494	0	15,515	15,515
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(13,750)	137,500	123,750	0	90,104	90,104	(13,750)	47,396	33,646
1	456050	Other Electric Rev-Attachment Fees	42,101	0	42,101	38,249	0	38,249	3,852	0	3,852
1	456100	Transmission Revenue of Others	0	1,203,650	1,203,650	0	788,752	788,752	0	414,898	414,898
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,458	50,458	0	26,542	26,542
1	456130	Ancillary Services Revenue	0	109,525	109,525	0	71,772	71,772	0	37,753	37,753
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	(4,274,065)	0	(4,274,065)	(2,838,690)	0	(2,838,690)	(1,435,375)	0	(1,435,375)
1	456329	Amortization Res Decoupling Deferral	418,160	0	418,160	128,420	0	128,420	289,740	0	289,740
1	456338	Non-res Decoupling Deferred Rev	(438,855)	0	(438,855)	(218,000)	0	(218,000)	(220,855)	0	(220,855)
1	456339	Amortization Non-res Decoupling	(1,323,366)	0	(1,323,366)	(1,138,780)	0	(1,138,780)	(184,586)	0	(184,586)
1	456380	Other Electric Revenue-Clearwater	28,952	0	28,952	0	0	0	28,952	0	28,952
1	456700	Other Electric Rev-Low Voltage	14,756	0	14,756	9,523	0	9,523	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	97,177	97,177	0	51,117	51,117
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 456			(5,555,288)	3,359,478	(2,195,810)	(4,028,799)	2,201,466	(1,827,333)	(1,526,489)	1,158,012	(368,477)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	11,234,746	11,234,746	0	7,362,129	7,362,129	0	3,872,617	3,872,617
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	25,924	25,924	0	16,988	16,988	0	8,936	8,936
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	930,192	0	930,192	0	0	0	930,192	0	930,192
1	555550	Non Monetary - Exchange Power	0	55,355	55,355	0	36,274	36,274	0	19,081	19,081
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	84,396	84,396	0	55,305	55,305	0	29,091	29,091
1	555710	Intercompany Purchase	0	109,528	109,528	0	71,774	71,774	0	37,754	37,754
TOTAL ACCOUNT 555			930,192	11,509,949	12,440,141	0	7,542,470	7,542,470	930,192	3,967,479	4,897,671

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,173	365,278	366,451	1,173	239,367	240,540	0	125,911	125,911
1	557010	Other Power Supply Expense - Financial	0	(3,219,304)	(3,219,304)	0	(2,109,610)	(2,109,610)	0	(1,109,694)	(1,109,694)
1	557018	Merchandise Processing Fee	0	3,687	3,687	0	2,416	2,416	0	1,271	1,271
1	557150	Fuel - Economic Dispatch	0	3,077,287	3,077,287	0	2,016,546	2,016,546	0	1,060,741	1,060,741
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	13,757	0	13,757	33,998	0	33,998	(20,241)	0	(20,241)
1	557165	Other Resource Costs-CAISO Charges	0	8,671	8,671	0	5,682	5,682	0	2,989	2,989
1	557170	Broker Fees - Power	0	20,893	20,893	0	13,691	13,691	0	7,202	7,202
1	557171	REC Broker Fees	0	13,644	13,644	0	8,941	8,941	0	4,703	4,703
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(1,725,955)	0	(1,725,955)	(1,725,955)	0	(1,725,955)	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	920,607	0	920,607	920,607	0	920,607	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(83,763)	0	(83,763)	(83,763)	0	(83,763)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	821,282	0	821,282	0	0	0	821,282	0	821,282
99	557390	Idaho PCA Amortization	781,051	0	781,051	0	0	0	781,051	0	781,051
1	557395	Optional Renewable Power Expense Offset	0	18	18	0	12	12	0	6	6
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	104,025	104,025	0	68,168	68,168	0	35,857	35,857
1	557711	Turbine Gas Bookout Offset	0	(104,025)	(104,025)	0	(68,168)	(68,168)	0	(35,857)	(35,857)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,299,563	2,299,563	0	1,506,904	1,506,904	0	792,659	792,659
TOTAL ACCOUNT 557			796,375	2,569,737	3,366,112	(812,482)	1,683,949	871,467	1,608,857	885,788	2,494,645

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	15,062	3,729	18,791	6,356	2,428	8,784	8,706	1,301	10,007
99	908600	Public Purpose Tariff Rider Expense Offset	3,301,194	0	3,301,194	2,187,143	0	2,187,143	1,114,051	0	1,114,051
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(57,859)	0	(57,859)	(34,327)	0	(34,327)	(23,532)	0	(23,532)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	3,258,397	3,729	3,262,126	2,159,172	2,428	2,161,600	1,099,225	1,301	1,100,526

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.119%	34.881%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended January 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.13%	54.13%
2	Cost of Debt		4.716%	4.720%
	Total Weighted Cost		2.553%	2.555%
E-APL	Net Rate Base	2,857,954,139	1,917,264,024	940,690,115
	Interest Deduction for FIT Calculation	72,982,383	48,947,751	24,034,632
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended January 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
E-OPS	Calculation of Taxable Operating Income: Operating Revenue	93,443,632	61,601,328	31,842,304
E-OPS	Less: Operating & Maintenance Expense	54,140,911	33,146,721	20,994,190
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	13,585,770	9,432,235	4,153,535
E-OTX	Less: Taxes Other than FIT	8,287,371	6,698,499	1,588,872
	Net Operating Income Before FIT	17,429,580	12,323,873	5,105,707
E-INT	Less: Monthly Interest Expense	6,081,865	4,078,979	2,002,886
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(2,130)	0	(2,130)
E-SCM	Plus: Schedule M Adjustments	3,098,216	1,406,904	1,691,312
	Taxable Net Operating Income	14,443,801	9,651,798	4,792,003
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	3,033,199	2,026,878	1,006,321
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	3,033,199	2,026,878	1,006,321
E-DTE	Deferred FIT	(1,260,706)	(692,650)	(568,056)
E-DTE	Customer Tax Credit Amortization	(2,224,890)	(1,366,984)	(857,906)
1	411400 Amortized Investment Tax Credit	(43,342)	(28,402)	(14,940)
	Total Net FIT/Deferred FIT	(495,739)	(61,158)	(434,581)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	6,643,353	8,828,746	15,472,099	4,607,287	5,830,513	10,437,800	2,036,066	2,998,233	5,034,299	
12	997001 Contributions In Aid of Construction	0	691,667	691,667	0	463,569	463,569	0	228,098	228,098	
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0	
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)	
12	997005 FAS106 Current Retiree Medical Accrual	0	(124,907)	(124,907)	0	(83,715)	(83,715)	0	(41,192)	(41,192)	
99	997007 Idaho PCA	1,602,333	0	1,602,333	0	0	0	1,602,333	0	1,602,333	
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	
12	997016 Redemption Expense Amortization	0	42,012	42,012	0	28,157	28,157	0	13,855	13,855	
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0	
99	997018 DSM Tariff Rider	1,203,064	0	1,203,064	751,728	0	751,728	451,336	0	451,336	
12	997020 FAS87 Current Pension Accrual	0	(31,171)	(31,171)	0	(20,891)	(20,891)	0	(10,280)	(10,280)	
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0	
12	997027 Uncollectibles	132,150	(239,882)	(107,732)	138,846	(160,774)	(21,928)	(6,696)	(79,108)	(85,804)	
99	997031 Decoupling Mechanism	5,618,126	0	5,618,126	4,067,050	0	4,067,050	1,551,076	0	1,551,076	
12	997032 Interest Rate Swaps	0	290,379	290,379	0	194,618	194,618	0	95,761	95,761	
99	997033 BPA Residential Exchange	(505,071)	0	(505,071)	(347,868)	0	(347,868)	(157,203)	0	(157,203)	
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0	
99	997035 Leases	0	6,197	6,197	0	4,121	4,121	0	2,076	2,076	
99	997043 Washington Deferred Power Costs	(1,725,955)	0	(1,725,955)	(1,725,955)	0	(1,725,955)	0	0	0	
12	997044 Non-Monetary Power Costs	0	55,354	55,354	0	37,099	37,099	0	18,255	18,255	
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0	
99	997046 Nez Perce Settlement	(767,275)	0	(767,275)	(478,048)	0	(478,048)	(289,227)	0	(289,227)	
12	997048 AFUDC	0	(185,130)	(185,130)	0	(124,078)	(124,078)	0	(61,052)	(61,052)	
12	997049 Tax Depreciation	0	(14,222,554)	(14,222,554)	0	(9,532,240)	(9,532,240)	0	(4,690,314)	(4,690,314)	
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	0	0	0	0	0	0	0	0	0	
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0	
99	997059 Spokane River Relicensing PME	0	0	0	0	0	0	0	0	0	
12	997061 CDA Fund Settlement	0	33,334	33,334	0	22,341	22,341	0	10,993	10,993	
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,378	49,378	0	24,296	24,296	
99	997065 Amortization - Unbilled Revenue Add-Ins	(48,264)	0	(48,264)	(1,126)	0	(1,126)	(47,138)	0	(47,138)	
12	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,217	109,217	0	57,450	57,450	
12	997080 Book Transportation Depreciation	0	328,839	328,839	0	220,394	220,394	0	108,445	108,445	
12	997081 Deferred Compensation	0	(11,689)	(11,689)	0	(7,834)	(7,834)	0	(3,855)	(3,855)	
4	997082 Meal Disallowances	0	3,000	3,000	0	1,995	1,995	0	1,005	1,005	
12	997083 Paid Time Off	0	(171,160)	(171,160)	0	(114,715)	(114,715)	0	(56,445)	(56,445)	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	146,583	0	146,583	0	0	0	146,583	0	146,583	
99	997095 WA REC Deferral	836,844	0	836,844	836,844	0	836,844	0	0	0	
12	997096 CDA Settlement Costs	0	2,726	2,726	0	1,827	1,827	0	899	899	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	(559)	(559)	0	(375)	(375)	0	(184)	(184)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(3,633,334)	(3,633,334)	0	(2,435,133)	(2,435,133)	0	(1,198,201)	(1,198,201)	
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0	
99	997103 Def Project Compass	0	0	0	0	0	0	0	0	0	
99	997104 Spokane River TDG	0	0	0	0	0	0	0	0	0	
99	997107 MDM System	357,221	0	357,221	357,221	0	357,221	0	0	0	

RESULTS OF OPERATIONS		Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS		E-SCM-1A
For Month Ended January 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	997110	FISERVE	95,372	0	95,372	87,278	0	87,278	8,094	0
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0
99	997115	AFUDC Equity DFIT Deferral	(169,040)	0	(169,040)	(169,040)	0	(169,040)	0	0
99	997117	Colstrip Plant Adjustment	(646,387)	0	(646,387)	(427,231)	0	(427,231)	(219,156)	0
99	997119	AFUDC Tax CPI	0	279,390	279,390	0	187,253	187,253	0	92,137
99	997120	Transportation Tax Disallowance	0	7,349	7,349	0	4,925	4,925	0	2,424
99	997123	EIM Deferred O&M	(10,373)	0	(10,373)	0	0	0	(10,373)	0
99	997124	Colstrip Recovery Offset	0	0	0	0	0	0	0	0
99	997125	COVID-19	20,357	0	20,357	20,357	0	20,357	0	0
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0
99	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0
99	997128	Meters Expensed	0	(119,080)	(119,080)	0	(79,810)	(79,810)	0	(39,270)
99	997129	Mixed Service Costs (IDD#5)	0	(1,300,000)	(1,300,000)	0	(871,286)	(871,286)	0	(428,714)
99	997130	Wild Fire Resiliency Deferral	(460,054)	0	(460,054)	(49,716)	0	(49,716)	(410,338)	0
99	997132	Battery Storage Deferral	14,721	0	14,721	14,721	0	14,721	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	12,328,348	(9,230,132)	3,098,216	7,682,348	(6,275,444)	1,406,904	4,646,000	(2,954,688)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.022%	32.978%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES		E-DTE-1A
For Month Ended January 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	503,277	503,277	0	337,306	337,306	0	165,971	165,971
99	410100	Deferred Federal Income Tax Expense - Washington	(426,962)	0	(426,962)	(426,962)	0	(426,962)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(450,172)	0	(450,172)	0	0	0	(450,172)	0	(450,172)
	410100	Total	(877,134)	503,277	(373,857)	(426,962)	337,306	(89,656)	(450,172)	165,971	(284,201)
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(675,820)	(675,820)	0	(452,948)	(452,948)	0	(222,872)	(222,872)
99	411100	Deferred Federal Income Tax Expense - Washington	(218,633)	0	(218,633)	(218,633)	0	(218,633)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(97,915)	0	(97,915)	0	0	0	(97,915)	0	(97,915)
	411100	Total	(316,548)	(675,820)	(992,368)	(218,633)	(452,948)	(671,581)	(97,915)	(222,872)	(320,787)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	68,587	0	68,587	68,587	0	68,587	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	36,932	0	36,932	0	0	0	36,932	0	36,932
	410193	Total	105,519	0	105,519	68,587	0	68,587	36,932	0	36,932
Total Deferred Federal Income Tax Expense			(1,088,163)	(172,543)	(1,260,706)	(577,008)	(115,642)	(692,650)	(511,155)	(56,901)	(568,056)
99	411193	Customer Tax Credit Amortization - Washington	(1,366,984)	0	(1,366,984)	(1,366,984)	0	(1,366,984)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(857,906)	0	(857,906)	0	0	0	(857,906)	0	(857,906)
	411193	Total	(2,224,890)	0	(2,224,890)	(1,366,984)	0	(1,366,984)	(857,906)	0	(857,906)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.022%	32.978%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	4,963	4,963	0	3,252	3,252	0	1,711	1,711
1	408140	State Kwh Generation Tax	0	120,639	120,639	0	79,055	79,055	0	41,584	41,584
1	408150	R&P Property Tax--Production	0	1,294,778	1,294,778	0	848,468	848,468	0	446,310	446,310
1	408180	R&P Property Tax--Transmission	0	536,963	536,963	0	351,872	351,872	0	185,091	185,091
1	409100	State Income Tax--Montana & Oregon	0	30,386	30,386	0	19,912	19,912	0	10,474	10,474
TOTAL PRODUCTION & TRANSMISSION			0	1,987,729	1,987,729	0	1,302,559	1,302,559	0	685,170	685,170
DISTRIBUTION											
99	408110	State Excise Tax	2,284,057	0	2,284,057	2,284,057	0	2,284,057	0	0	0
99	408120	Municipal Occupation & License Tax	2,300,046	0	2,300,046	1,924,161	0	1,924,161	375,885	0	375,885
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	995,323	0	995,323	712,389	0	712,389	282,934	0	282,934
99	409100	State Income Tax--Idaho	85	0	85	0	0	0	85	0	85
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,130)	0	(2,130)	0	0	0	(2,130)	0	(2,130)
TOTAL DISTRIBUTION			5,577,381	0	5,577,381	4,920,607	0	4,920,607	656,774	0	656,774
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	90,434	631,827	722,261	55,162	420,171	475,333	35,272	211,656	246,928
TOTAL A&G			90,434	631,827	722,261	55,162	420,171	475,333	35,272	211,656	246,928
TOTAL TAXES OTHER THAN FIT			5,667,815	2,619,556	8,287,371	4,975,769	1,722,730	6,698,499	692,046	896,826	1,588,872

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended January 31, 2022	
Average of Monthly Averages 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	7,541,666	7,541,666	0	4,942,054	4,942,054	0	2,599,612	2,599,612
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	1,047,021	1,047,021	0	686,113	686,113	0	360,908	360,908
1	182381	CDA Settlement Past Storage	0	28,290,740	28,290,740	0	18,538,922	18,538,922	0	9,751,818	9,751,818
1	302000	Franchises & Consents	2,700,428	44,049,218	46,749,646	2,700,428	28,865,453	31,565,881	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)	2,630,301	127,186,143	129,816,444	2,630,301	84,580,057	87,210,358	0	42,606,086	42,606,086
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	6,980,450	6,980,450	0	4,642,069	4,642,069	0	2,338,381	2,338,381
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	1,533,050	17,747,814	16,214,764	1,019,494	17,234,258	0	513,556	513,556
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	5,301,924	5,301,924	0	3,525,832	3,525,832	0	1,776,092	1,776,092
TOTAL INTANGIBLE PLANT			21,865,209	331,791,078	353,656,287	21,865,209	219,724,612	241,589,821	0	112,066,466	112,066,466
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	112,039,293	28,854,241	140,893,534	73,220,447	18,908,184	92,128,631	38,818,846	9,946,057	48,764,903
1	312000	Boiler Plant	147,870,467	46,748,453	194,618,920	95,698,897	30,634,261	126,333,158	52,171,570	16,114,192	68,285,762
1	313000	Generators	222,609	0	222,609	145,590	0	145,590	77,019	0	77,019
1	314000	Turbogenerator Units	41,257,978	18,589,251	59,847,229	26,970,458	12,181,536	39,151,994	14,287,520	6,407,715	20,695,235
1	315000	Accessory Electric Equipment	18,639,037	12,492,849	31,131,886	12,183,921	8,186,564	20,370,485	6,455,116	4,306,285	10,761,401
1	316000	Miscellaneous Power Plant Equipment	14,592,560	2,476,959	17,069,519	9,536,900	1,623,151	11,160,051	5,055,660	853,808	5,909,468
TOTAL STEAM PRODUCTION PLANT			334,621,944	113,019,336	447,641,280	217,756,213	74,061,570	291,817,783	116,865,731	38,957,766	155,823,497
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	105,508,384	105,508,384	0	69,139,644	69,139,644	0	36,368,740	36,368,740
1	332XXX	Reservoirs, Dams, & Waterways	0	195,921,099	195,921,099	0	128,387,096	128,387,096	0	67,534,003	67,534,003
1	333000	Waterwheels, Turbines, & Generators	0	234,585,710	234,585,710	0	153,724,016	153,724,016	0	80,861,694	80,861,694
1	334000	Accessory Electric Equipment	0	81,525,039	81,525,039	0	53,423,358	53,423,358	0	28,101,681	28,101,681
1	335XXX	Miscellaneous Power Plant Equipment	0	13,173,737	13,173,737	0	8,632,750	8,632,750	0	4,540,987	4,540,987
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	700,251,557	700,251,557	0	458,874,845	458,874,845	0	241,376,712	241,376,712
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	17,369,088	17,369,088	0	11,381,963	11,381,963	0	5,987,125	5,987,125
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,463	21,069,463	0	13,806,819	13,806,819	0	7,262,644	7,262,644
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	239,459,014	239,459,014	0	156,917,492	156,917,492	0	82,541,522	82,541,522
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	25,636,207	25,636,207	0	16,799,406	16,799,406	0	8,836,801	8,836,801
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,762	21,762	0	11,447	11,447
1	346000	Miscellaneous Power Plant Equipment	0	1,642,018	1,642,018	0	1,076,014	1,076,014	0	566,004	566,004
TOTAL OTHER PRODUCTION PLANT			0	327,730,221	327,730,221	0	214,761,613	214,761,613	0	112,968,608	112,968,608
TOTAL PRODUCTION PLANT			334,621,944	1,141,001,114	1,475,623,058	217,756,213	747,698,028	965,454,241	116,865,731	393,303,086	510,168,817

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,293,353	29,921,711	410,632	19,195,934	19,606,566	217,726	10,097,419	10,315,145	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	59,980	30,155,887	30,215,867	39,310	19,761,153	19,800,463	20,670	10,394,734	10,415,404	
1	353XXX	Station Equipment	12,493,161	336,270,467	348,763,628	8,165,920	220,358,037	228,523,957	4,327,241	115,912,430	120,239,671	
1	354000	Towers & Fixtures	16,052,977	1,167,384	17,220,361	10,490,734	764,987	11,255,721	5,562,243	402,397	5,964,640	
1	355000	Poles & Fixtures	5,418	329,823,998	329,829,416	3,541	216,133,666	216,137,207	1,877	113,690,332	113,692,209	
1	356000	Overhead Conductors & Devices	12,582,920	162,065,398	174,648,318	8,223,054	106,201,455	114,424,509	4,359,866	55,863,943	60,223,809	
1	357000	Underground Conduit	0	3,524,932	3,524,932	0	2,309,888	2,309,888	0	1,215,044	1,215,044	
1	358000	Underground Conductors & Devices	0	7,152,860	7,152,860	0	4,687,269	4,687,269	0	2,465,591	2,465,591	
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	41,901,648	901,933,975	943,835,623	27,384,709	591,037,334	618,422,043	14,516,939	310,896,641	325,413,580	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	10,799,586	0	10,799,586	9,186,253	0	9,186,253	1,613,333	0	1,613,333	
99	360400	Land Easements	3,940,691	0	3,940,691	1,344,888	0	1,344,888	2,595,803	0	2,595,803	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,157,110	0	28,157,110	20,533,276	0	20,533,276	7,623,834	0	7,623,834	
3	362000	Station Equipment	157,854,517	3,186,188	161,040,705	105,674,374	1,599,817	107,274,191	52,180,143	1,586,371	53,766,514	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	499,336,679	0	499,336,679	325,782,284	0	325,782,284	173,554,395	0	173,554,395	
99	365000	Overhead Conductors & Devices	317,575,613	0	317,575,613	199,038,076	0	199,038,076	118,537,537	0	118,537,537	
99	366000	Underground Conduit	143,802,524	0	143,802,524	95,012,471	0	95,012,471	48,790,053	0	48,790,053	
99	367000	Underground Conductors & Devices	253,453,056	0	253,453,056	169,807,546	0	169,807,546	83,645,510	0	83,645,510	
99	368000	Line Transformers	307,832,901	0	307,832,901	212,839,577	0	212,839,577	94,993,324	0	94,993,324	
99	369XXX	Services	201,704,356	0	201,704,356	132,219,222	0	132,219,222	69,485,134	0	69,485,134	
99	371XXX	Installations on Customers' Premises	3,337,209	0	3,337,209	3,337,209	0	3,337,209	0	0	0	
99	370XXX	Meters	84,986,982	0	84,986,982	60,327,202	0	60,327,202	24,659,780	0	24,659,780	
99	373XXX	Street Light & Signal Systems	74,453,529	0	74,453,529	48,354,725	0	48,354,725	26,098,804	0	26,098,804	
		TOTAL DISTRIBUTION PLANT	2,087,602,603	3,186,188	2,090,788,791	1,383,457,103	1,599,817	1,385,056,920	704,145,500	1,586,371	705,731,871	
		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	26,561,722	107,882,405	134,444,127	17,726,134	71,742,878	89,469,012	8,835,588	36,139,527	44,975,115	
4	391XXX	Office Furniture & Equipment	4,885,154	58,571,713	63,456,867	4,869,681	38,950,775	43,820,456	15,473	19,620,938	19,636,411	
4	392XXX	Transportation Equipment	37,583,347	28,448,440	66,031,787	26,188,637	18,918,497	45,107,134	11,394,710	9,529,943	20,924,653	
4	393000	Stores Equipment	599,579	4,021,019	4,620,598	404,618	2,674,018	3,078,636	194,961	1,347,001	1,541,962	
4	394000	Tools, Shop & Garage Equipment	2,221,183	17,228,736	19,449,919	1,159,269	11,457,282	12,616,551	1,061,914	5,771,454	6,833,368	
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	3,738,291	4,154,170	400,088	2,486,001	2,886,089	15,791	1,252,290	1,268,081	
4	396XXX	Power Operated Equipment	23,118,453	8,647,073	31,765,526	13,916,427	5,750,390	19,666,817	9,202,026	2,896,683	12,098,709	
4	397XXX	Communications Equipment	32,477,090	90,555,800	123,032,890	23,050,909	60,220,513	83,271,422	9,426,181	30,335,287	39,761,468	
4	398000	Miscellaneous Equipment	13,505	771,370	784,875	0	512,969	512,969	13,505	258,401	271,906	
		TOTAL GENERAL PLANT	129,389,630	329,326,957	458,716,587	88,527,574	219,005,721	307,533,295	40,862,056	110,321,236	151,183,292	
		TOTAL PLANT IN SERVICE	2,615,381,034	2,707,239,312	5,322,620,346	1,738,990,808	1,779,065,512	3,518,056,320	876,390,226	928,173,800	1,804,564,026	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(273,237,377)	(74,793,098)	(348,030,475)	(179,272,570)	(49,011,917)	(228,284,487)	(93,964,807)	(25,781,181)	(119,745,988)
E-ADEP		Hydro Production Plant	0	(173,933,209)	(173,933,209)	0	(113,978,432)	(113,978,432)	0	(59,954,777)	(59,954,777)
E-ADEP		Other Production Plant	0	(159,360,241)	(159,360,241)	0	(104,428,766)	(104,428,766)	0	(54,931,475)	(54,931,475)
E-ADEP		Transmission Plant	(26,590,052)	(224,257,595)	(250,847,647)	(16,244,622)	(146,956,002)	(163,200,624)	(10,345,430)	(77,301,593)	(87,647,023)
E-ADEP		Distribution Plant	(689,699,202)	(413,756)	(690,112,958)	(427,705,124)	(207,751)	(427,912,875)	(261,994,078)	(206,005)	(262,200,083)
E-ADEP		General Plant	(50,276,429)	(112,797,133)	(163,073,562)	(31,816,021)	(75,011,221)	(106,827,242)	(18,460,408)	(37,785,912)	(56,246,320)
TOTAL ACCUMULATED DEPRECIATION			(1,039,803,060)	(745,555,032)	(1,785,358,092)	(655,038,337)	(489,594,089)	(1,144,632,426)	(384,764,723)	(255,960,943)	(640,725,666)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,342,309)	(17,342,309)	0	(11,364,415)	(11,364,415)	0	(5,977,894)	(5,977,894)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(350,230)	0	(350,230)	(350,230)	0	(350,230)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,384,717)	(3,384,717)	0	(2,249,844)	(2,249,844)	0	(1,134,873)	(1,134,873)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(10,429,651)	(110,810,842)	(121,240,493)	(10,429,651)	(73,690,317)	(84,119,968)	0	(37,120,525)	(37,120,525)
E-AAAMT		General Plant - 390200, 396200	0	(754,975)	(754,975)	0	(502,066)	(502,066)	0	(252,909)	(252,909)
TOTAL ACCUMULATED AMORTIZATION			(10,779,881)	(132,292,843)	(143,072,724)	(10,779,881)	(87,806,642)	(98,586,523)	0	(44,486,201)	(44,486,201)
TOTAL ACCUMULATED DEPR/AMORT			(1,050,582,941)	(877,847,875)	(1,928,430,816)	(665,818,218)	(577,400,731)	(1,243,218,949)	(384,764,723)	(300,447,144)	(685,211,867)
NET ELECTRIC UTILITY PLANT before ADFIT			1,564,798,093	1,829,391,437	3,394,189,530	1,073,172,590	1,201,664,781	2,274,837,371	491,625,503	627,726,656	1,119,352,159
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	(532,577,567)	(532,577,567)	0	(356,944,137)	(356,944,137)	0	(175,633,430)	(175,633,430)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(56,161,754)	(56,161,754)	0	(37,348,128)	(37,348,128)	0	(18,813,626)	(18,813,626)
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	(5,941,056)	(5,941,056)	0	(3,893,174)	(3,893,174)	0	(2,047,882)	(2,047,882)
1		ADFIT - CDA Settlement Costs (283333)	0	270,136	270,136	0	177,020	177,020	0	93,116	93,116
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(977,000)	(977,000)	0	(654,805)	(654,805)	0	(322,195)	(322,195)
TOTAL ACCUMULATED DFIT			0	(597,847,790)	(597,847,790)	0	(400,299,514)	(400,299,514)	0	(197,548,276)	(197,548,276)
NET ELECTRIC UTILITY PLANT			1,564,798,093	1,231,543,647	2,796,341,740	1,073,172,590	801,365,267	1,874,537,857	491,625,503	430,178,380	921,803,883

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	50.211%	49.789%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.022%	32.978%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,564,798,093	1,231,543,647	2,796,341,740	#####	801,365,267	1,874,537,857	491,625,503	430,178,380	921,803,883
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,325,926	34,248,596	41,574,522	5,558,558	22,775,659	28,334,217	1,767,368	11,472,937	13,240,305
4	Accumulated Amortization - AFUDC (182318)	(1,369,464)	(5,380,047)	(6,749,511)	(1,092,256)	(3,577,785)	(4,670,041)	(277,208)	(1,802,262)	(2,079,470)
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0
99	Colstrip Common AFUDC (186100)	1,733,321	0	1,733,321	555,500	0	555,500	1,177,821	0	1,177,821
99	Colstrip Disallowed AFUDC (111100)	(1,733,320)	0	(1,733,320)	(555,499)	0	(555,499)	(1,177,821)	0	(1,177,821)
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)	2,108,774	0	2,108,774	0	0	0	2,108,774	0	2,108,774
99	ADFIT - Boulder Park Disallowed (190040)	103,157	0	103,157	0	0	0	103,157	0	103,157
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)	(3,613,218)	0	(3,613,218)	(1,145,907)	0	(1,145,907)	(2,467,311)	0	(2,467,311)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(82,206,824)	0	(82,206,824)	(54,293,368)	0	(54,293,368)	(27,913,456)	0	(27,913,456)
99	ADFIT-Customer Tax Credit (190393)	17,263,433	0	17,263,433	11,401,607	0	11,401,607	5,861,826	0	5,861,826
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(12,462,690)	0	(12,462,690)	(8,070,940)	0	(8,070,940)	(4,391,750)	0	(4,391,750)
99	Colstrip-Regulatory Asset (182327)	10,972,698	0	10,972,698	5,489,859	0	5,489,859	5,482,839	0	5,482,839
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,681,706	0	1,681,706	1,407,435	0	1,407,435	274,271	0	274,271
99	Colstrip Reg Asset ADFIT (283376)	(1,470,085)	0	(1,470,085)	(966,685)	0	(966,685)	(503,400)	0	(503,400)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(2,776,754)	0	(2,776,754)	(1,843,106)	0	(1,843,106)	(933,648)	0	(933,648)
99	Colstrip ARO Liability (230027)	(14,515,532)	0	(14,515,532)	(9,485,903)	0	(9,485,903)	(5,029,629)	0	(5,029,629)
99	Colstrip ARO ADFIT (190376)	3,048,262	0	3,048,262	1,992,040	0	1,992,040	1,056,222	0	1,056,222
99	Colstrip ARO ADFIT (283377)	(2,611,498)	0	(2,611,498)	(1,700,630)	0	(1,700,630)	(910,868)	0	(910,868)
99	Customer Deposits (235199)	(1,234)	0	(1,234)	(1,234)	0	(1,234)	0	0	0
C-WKC	Working Capital	98,595,372	0	98,595,372	66,337,473	0	66,337,473	32,257,899	0	32,257,899
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	32,743,850	28,868,549	61,612,399	23,528,293	19,197,874	42,726,167	9,215,557	9,670,675	18,886,232
	NET RATE BASE	1,597,541,943	1,260,412,196	2,857,954,139	#####	820,563,141	1,917,264,024	500,841,060	439,849,055	940,690,115

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	268,361	268,361			268,361	268,361		175,857	175,857		92,504	92,504	
	Steam (ED-ID)	365,154	365,154		365,154	365,154	365,154				365,154		365,154	
	Steam (ED-WA)	998,882	998,882		998,882	998,882	998,882	998,882		998,882				
1	Hydro (ED-AN)	1,243,047	1,243,047			1,243,047	1,243,047		814,569	814,569		428,478	428,478	
1	Other (ED-AN)	914,313	914,313			914,313	914,313		599,149	599,149		315,164	315,164	
Total Electric Production		3,789,757	3,789,757			1,364,036	2,425,721	3,789,757	998,882	1,589,575	2,588,457	365,154	836,146	1,201,300
Electric Transmission														
1	ED-AN	1,546,800	1,546,800			1,546,800	1,546,800		1,013,618	1,013,618		533,182	533,182	
	ED-ID	22,833	22,833		22,833	22,833	22,833				22,833		22,833	
	ED-WA	43,126	43,126		43,126	43,126	43,126	43,126		43,126				
Total Electric Transmissic		1,612,759	1,612,759			65,959	1,546,800	1,612,759	43,126	1,013,618	1,056,744	22,833	533,182	556,015
Electric Distribution														
3	ED-AN	7,116	7,116			7,116	7,116		3,573	3,573		3,543	3,543	
	ED-ID	1,574,977	1,574,977		1,574,977	1,574,977	1,574,977				1,574,977		1,574,977	
	ED-WA	2,998,890	2,998,890		2,998,890	2,998,890	2,998,890	2,998,890		2,998,890				
Total Electric Distribution		4,580,983	4,580,983			4,573,867	7,116	4,580,983	2,998,890	3,573	3,002,463	1,574,977	3,543	1,578,520
Gas Underground Storage														
	GD-AN	59,267		59,267										
	GD-OR	10,363			10,363									
Total Gas Underground St		69,630		59,267	10,363									
Gas Distribution														
	GD-AN	4,786		4,786										
	GD-ID	560,160		560,160										
	GD-WA	1,266,396		1,266,396										
	GD-OR	837,203			837,203									
Total Gas Distribution		2,668,545		1,831,342	837,203									
General Plant														
4	ED-AN	249,983	249,983			249,983	249,983		166,241	166,241		83,742	83,742	
	ED-ID	42,281	42,281		42,281	42,281	42,281				42,281		42,281	
	ED-WA	98,764	98,764		98,764	98,764	98,764	98,764		98,764				
7,4	CD-AA	1,912,662	1,352,157	386,893	173,612	1,352,157	1,352,157		899,198	899,198		452,959	452,959	
9,4	CD-AN	53,563	41,607	11,956		41,607	41,607		27,669	27,669		13,938	13,938	
9	CD-ID	39,679	30,822	8,857		30,822	30,822				30,822		30,822	
9	CD-WA	188,044	146,069	41,975		146,069	146,069	146,069		146,069				
8	GD-AA	31,647	21,753		9,894									
	GD-AN	2,627	2,627											
	GD-ID	3,141	3,141											
	GD-WA	90,513	90,513											
	GD-OR	16,942	16,942											
Total General Plant		2,729,846	1,961,683	567,715	200,448	317,936	1,643,747	1,961,683	244,833	1,093,108	1,337,941	73,103	550,639	623,742
Total Depreciation Expens		15,451,520	11,945,182	2,458,324	1,048,014	6,321,798	5,623,384	11,945,182	4,285,731	3,699,874	7,985,605	2,036,067	1,923,510	3,959,577

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%	3 Direct Distribution Operating Expe	50.211%	49.789%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4 Jurisdictional 4-Factor Ratio	66.501%	33.499%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,152	50,152		26,381	26,381	
1	Misc Intangible Plt (303000)	ED-AN	21,590	21,590		21,590	21,590		14,148	14,148		7,442	7,442	
Total Production/Transmission			98,123	98,123		98,123	98,123		64,300	64,300		33,823	33,823	
Distribution														
	Franchises (302000)	ED-WA	9,004	9,004		9,004	9,004		9,004	9,004				
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489				
Total Distribution			9,493	9,493		9,493	9,493		9,493	9,493				
General Plant - 303000														
7,4		CD-AA	34,569	24,439	6,992	3,138				16,252	16,252		8,187	8,187
9,1		CD-AN	811	630	181			24,439	630	413			217	217
		GD-ID	1,233		1,233									
		GD-WA	2,072		2,072									
		GD-OR	672			672								
Total General Plant - 303000			39,357	25,069	10,478	3,810		25,069	25,069	16,665	16,665		8,404	8,404
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	3,746,854	2,648,839	757,913	340,102				1,761,504	1,761,504		887,335	887,335
9,4		CD-AN	10,008	7,774	2,234				7,774	5,170			2,604	2,604
9,4		CD-ID	0	0	0			0	0	0		0	0	0
9,4		CD-WA	309,417	240,349	69,068			240,349	240,349	240,349				
4		ED-AN	390,355	390,355					390,355	259,590			130,765	130,765
		ED-ID	0	0				0	0	0		0	0	0
		ED-WA	71,714	71,714				71,714	71,714	71,714				
8		GD-AA	7,446		5,118	2,328								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031X			4,535,794	3,359,031	834,333	342,430		312,063	3,046,968	3,359,031		312,063	2,026,264	2,338,327
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
4		ED-AN	35,203	35,203					35,203	23,410			11,793	11,793
		GD-OR	0			0								
Total General Plant - 390200, 396200			35,203	35,203	0	0		35,203	35,203	23,410	23,410		11,793	11,793
Total Amortization Expense			4,717,970	3,526,919	844,811	346,240		321,556	3,205,363	3,526,919		321,556	2,130,639	2,452,195

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(74,793,098)	(74,793,098)			(74,793,098)	(74,793,098)		(49,011,917)	(49,011,917)		(25,781,181)	(25,781,181)	
	Steam (ED-ID)	(93,964,807)	(93,964,807)		(93,964,807)	(93,964,807)	(93,964,807)				(93,964,807)		(93,964,807)	
	Steam (ED-WA)	(179,272,570)	(179,272,570)		(179,272,570)	(179,272,570)	(179,272,570)	(179,272,570)			(179,272,570)		(179,272,570)	
1	Hydro (ED-AN)	(173,933,209)	(173,933,209)		(173,933,209)	(173,933,209)	(173,933,209)		(113,978,432)	(113,978,432)		(59,954,777)	(59,954,777)	
1	Other (ED-AN)	(159,360,241)	(159,360,241)		(159,360,241)	(159,360,241)	(159,360,241)		(104,428,766)	(104,428,766)		(54,931,475)	(54,931,475)	
Total Electric Production		(681,323,925)	(681,323,925)		(273,237,377)	(408,086,548)	(681,323,925)		(179,272,570)	(267,419,115)	(446,691,685)	(93,964,807)	(140,667,433)	(234,632,240)
Electric Transmission														
1	ED-AN	(224,257,595)	(224,257,595)			(224,257,595)	(224,257,595)		(146,956,002)	(146,956,002)		(77,301,593)	(77,301,593)	
	ED-ID	(10,345,430)	(10,345,430)		(10,345,430)	(10,345,430)	(10,345,430)				(10,345,430)		(10,345,430)	
	ED-WA	(16,244,622)	(16,244,622)		(16,244,622)	(16,244,622)	(16,244,622)	(16,244,622)			(16,244,622)		(16,244,622)	
Total Electric Transmissic		(250,847,647)	(250,847,647)		(26,590,052)	(224,257,595)	(250,847,647)		(16,244,622)	(146,956,002)	(163,200,624)	(10,345,430)	(77,301,593)	(87,647,023)
Electric Distribution														
3	ED-AN	(413,756)	(413,756)			(413,756)	(413,756)		(207,751)	(207,751)		(206,005)	(206,005)	
	ED-ID	(261,994,078)	(261,994,078)		(261,994,078)	(261,994,078)	(261,994,078)				(261,994,078)		(261,994,078)	
	ED-WA	(427,705,124)	(427,705,124)		(427,705,124)	(427,705,124)	(427,705,124)	(427,705,124)			(427,705,124)		(427,705,124)	
Total Electric Distribution		(690,112,958)	(690,112,958)		(689,699,202)	(413,756)	(690,112,958)		(427,705,124)	(207,751)	(427,912,875)	(261,994,078)	(206,005)	(262,200,083)
Gas Underground Storage														
	GD-AN	(18,510,664)		(18,510,664)										
	GD-OR	(1,522,500)		(1,522,500)		(1,522,500)								
Total Gas Underground St		(20,033,164)		(18,510,664)		(1,522,500)								
Gas Distribution														
	GD-AN	(1,968,464)		(1,968,464)										
	GD-ID	(95,680,964)		(95,680,964)										
	GD-WA	(173,339,913)		(173,339,913)										
	GD-OR	(131,974,213)		(131,974,213)										
Total Gas Distribution		(402,963,554)		(270,989,341)		(131,974,213)								
General Plant														
4	ED-AN	(37,434,168)	(37,434,168)			(37,434,168)	(37,434,168)		(24,894,096)	(24,894,096)		(12,540,072)	(12,540,072)	
	ED-ID	(12,885,808)	(12,885,808)		(12,885,808)	(12,885,808)	(12,885,808)				(12,885,808)		(12,885,808)	
	ED-WA	(24,077,768)	(24,077,768)		(24,077,768)	(24,077,768)	(24,077,768)	(24,077,768)			(24,077,768)		(24,077,768)	
7,4	CD-AA	(97,722,407)	(69,084,855)	(19,767,289)	(8,870,263)	(69,084,855)	(69,084,855)		(45,942,119)	(45,942,119)		(23,142,736)	(23,142,736)	
9,4	CD-AN	(8,082,224)	(6,278,110)	(1,804,114)		(6,278,110)	(6,278,110)		(4,175,006)	(4,175,006)		(2,103,104)	(2,103,104)	
9	CD-ID	(7,176,549)	(5,574,600)	(1,601,949)		(5,574,600)	(5,574,600)				(5,574,600)		(5,574,600)	
9	CD-WA	(9,961,962)	(7,738,253)	(2,223,709)		(7,738,253)	(7,738,253)	(7,738,253)			(7,738,253)		(7,738,253)	
8	GD-AA	(2,280,173)		(1,567,300)	(712,873)									
	GD-AN	(3,626,754)		(3,626,754)										
	GD-ID	(2,466,229)		(2,466,229)										
	GD-WA	(11,471,188)		(11,471,188)										
	GD-OR	(5,347,498)		(5,347,498)										
Total General Plant		(222,532,728)	(163,073,562)	(44,528,532)	(14,930,634)	(50,276,429)	(112,797,133)	(163,073,562)	(31,816,021)	(75,011,221)	(106,827,242)	(18,460,408)	(37,785,912)	(56,246,320)
Total Accumulated Depr		(2,267,813,976)	(1,785,358,092)	(334,028,537)	(148,427,347)	(1,039,803,060)	(745,555,032)	(1,785,358,092)	(655,038,337)	(489,594,089)	(1,144,632,426)	(384,764,723)	(255,960,943)	(640,725,666)

Allocation Ratios:					Jurisdiction -			
Service -		Electric	Gas-North	Gas-South	1	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%	3	Direct Distribution Operating Expense	50.211%	49.789%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	66.501%	33.499%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(14,771,621)	(14,771,621)			(14,771,621)	(14,771,621)		(9,679,843)	(9,679,843)		(5,091,778)	(5,091,778)		
1	Misc Intangible Plt (3030 ED-AN	(2,570,688)	(2,570,688)			(2,570,688)	(2,570,688)		(1,684,572)	(1,684,572)		(886,116)	(886,116)		
Total Production/Transmission		(17,342,309)	(17,342,309)			(17,342,309)	(17,342,309)		(11,364,415)	(11,364,415)		(5,977,894)	(5,977,894)		
Distribution															
	Franchises (302000) ED-WA	(289,714)	(289,714)			(289,714)	(289,714)	(289,714)		(289,714)					
	Misc Intangible Plt (3030 ED-WA	(60,516)	(60,516)			(60,516)	(60,516)	(60,516)		(60,516)					
Total Distribution		(350,230)	(350,230)			(350,230)	(350,230)	(350,230)		(350,230)					
General Plant - 303000															
7,4	CD-AA	(4,638,241)	(3,279,005)	(938,223)	(421,013)		(3,279,005)	(3,279,005)		(2,180,571)	(2,180,571)	(1,098,434)	(1,098,434)		
9,1	CD-AN	(136,090)	(105,712)	(30,378)			(105,712)	(105,712)		(69,273)	(69,273)	(36,439)	(36,439)		
	GD-ID	(145,871)		(145,871)											
	GD-WA	(291,775)		(291,775)											
	GD-OR	(121,272)			(121,272)										
Total General Plant - 303000		(5,333,249)	(3,384,717)	(1,406,247)	(542,285)		(3,384,717)	(3,384,717)		(2,249,844)	(2,249,844)	(1,134,873)	(1,134,873)		
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(139,929,884)	(98,923,432)	(28,305,016)	(12,701,436)		(98,923,432)	(98,923,432)		(65,785,071)	(65,785,071)	(33,138,361)	(33,138,361)		
9,4	CD-AN	(357,547)	(277,736)	(79,811)			(277,736)	(277,736)		(184,697)	(184,697)	(93,039)	(93,039)		
9	CD-ID	0	0	0			0	0		0	0	0	0		
9	CD-WA	(11,984,680)	(9,309,460)	(2,675,220)		(9,309,460)	(9,309,460)	(9,309,460)		(9,309,460)		0	0		
4	ED-AN	(11,609,674)	(11,609,674)			(11,609,674)	(11,609,674)		(7,720,549)	(7,720,549)		(3,889,125)	(3,889,125)		
	ED-ID	0	0			0	0					0	0		
	ED-WA	(1,120,191)	(1,120,191)			(1,120,191)	(1,120,191)	(1,120,191)		(1,120,191)					
8	GD-AA	(178,912)		(122,977)	(55,935)										
	GD-AN	0		0											
	GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX		(165,180,888)	(121,240,493)	(31,183,024)	(12,757,371)		(10,429,651)	(110,810,842)	(121,240,493)	(10,429,651)	(73,690,317)	(84,119,968)	0	(37,120,525)	(37,120,525)
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		
9	CD-ID	0	0	0			0	0		0	0	0	0		
9	CD-WA	0	0	0			0	0	0	0	0	0	0		
4	ED-AN	(754,975)	(754,975)			(754,975)	(754,975)		(502,066)	(502,066)		(252,909)	(252,909)		
	ED-WA	0	0			0	0		0	0					
	GD-WA	0		0											
	GD-OR	0			0										
Total General Plant - 390200, 396200		(754,975)	(754,975)	0	0		0	(754,975)	(754,975)	0	(502,066)	(502,066)	0	(252,909)	(252,909)
Total Accumulated Amortization		(188,961,651)	(143,072,724)	(32,589,271)	(13,299,656)		(10,779,881)	(132,292,843)	(143,072,724)	(10,779,881)	(87,806,642)	(98,586,523)	0	(44,486,201)	(44,486,201)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,072,201	0	0	0	0	3,072,201	0	0	3,072,201	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	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	18,714,391	811,811	701,906	9,345,324	10,859,041	3,270,366	97,597	2,559,836	5,927,799	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,176,379	8,294,951	2,799,186	9,082,242	20,176,379	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,183,091	0	0	0	0	25,183,091	0	0	25,183,091	0	0	0
99	GD-OR / AS	4,100,264	0	0	0	0	0	0	0	4,100,264	0	4,100,264	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,100,809	0	0	90,560,867	90,560,867	0	0	25,912,232	25,912,232	0	11,627,710	11,627,710
9	CD-WA / ID / AN	30,519,427	9,431,183	6,036,402	8,239,296	23,706,881	2,710,199	1,734,655	2,367,692	6,812,546	0	0	0
	TOTAL ACCOUNT	208,079,970	17,726,134	8,835,588	107,882,405	134,444,127	27,893,290	1,734,655	28,279,924	57,907,869	4,100,264	11,627,710	15,727,974
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,073,218	397,373	7,798	1,668,047	2,073,218	0	0	0	0	0	0	0
99	GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	140,856	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	321,541	0	0	0	0	0	0	221,014	221,014	0	100,527	100,527
7	CD-AA	80,139,249	0	0	56,654,442	56,654,442	0	0	16,210,567	16,210,567	0	7,274,240	7,274,240
9	CD-WA / ID / AN	6,088,221	4,472,308	7,675	249,225	4,729,208	1,285,188	2,206	71,619	1,359,013	0	0	0
	TOTAL ACCOUNT	88,775,194	4,869,681	15,473	58,571,714	63,456,868	1,426,044	2,206	16,503,200	17,931,450	12,109	7,374,767	7,386,876
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	55,366,934	24,531,420	10,571,945	20,263,569	55,366,934	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,747,971	0	0	0	0	10,125,699	3,109,336	2,512,936	15,747,971	0	0	0
99	GD-OR / AS	4,697,760	0	0	0	0	0	0	0	4,697,760	0	4,697,760	0
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,547,258	0	0	5,335,534	5,335,534	0	0	1,526,659	1,526,659	0	685,065	685,065
9	CD-WA / ID / AN	6,860,782	1,657,217	822,765	2,849,336	5,329,318	476,227	236,435	818,802	1,531,464	0	0	0
	TOTAL ACCOUNT	90,317,893	26,188,637	11,394,710	28,448,439	66,031,786	10,601,926	3,345,771	4,925,200	18,872,897	4,697,760	715,450	5,413,210

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	
99		GD-WA / ID / AN	222,353	0	0	0	222,353	0	0	222,353	0	0	0	
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,328,359	345,752	194,961	3,598,250	4,138,963	99,357	56,025	1,034,014	1,189,396	0	0	
		TOTAL ACCOUNT	6,056,810	404,618	194,961	4,021,020	4,620,599	321,710	56,025	1,036,547	1,414,282	20,792	1,137	21,929
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	7,382,075	1,138,931	308,635	5,934,509	7,382,075	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,406,196	0	0	0	3,406,196	2,538,512	366,389	501,295	3,406,196	0	0	
99		GD-OR / AS	940,644	0	0	0	0	0	0	0	940,644	0	940,644	
8		GD-AA	5,658,240	0	0	0	0	0	3,889,248	3,889,248	0	1,768,992	1,768,992	
7		CD-AA	14,873,035	0	0	10,514,492	10,514,492	0	0	3,008,518	3,008,518	0	1,350,025	
9		CD-WA / ID / AN	1,999,732	20,338	753,279	779,735	1,553,352	5,844	216,467	224,069	446,380	0	0	
		TOTAL ACCOUNT	34,259,922	1,159,269	1,061,914	17,228,736	19,449,919	2,544,356	582,856	7,623,130	10,750,342	940,644	3,119,017	4,059,661
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	3,094,573	400,088	15,791	2,678,694	3,094,573	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	201,170	106,253	0	94,917	201,170	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,498,830	0	0	1,059,598	1,059,598	0	0	303,183	303,183	0	136,049	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,045,682	400,088	15,791	3,738,292	4,154,171	106,253	0	557,927	664,180	18,586	208,745	227,331
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	30,256,491	13,664,685	8,809,578	7,782,228	30,256,491	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,229,186	0	0	0	4,229,186	2,508,958	899,639	820,589	4,229,186	0	0	
99		GD-OR / AS	43,834	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	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	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	
		TOTAL ACCOUNT	36,519,700	13,916,427	9,202,026	8,647,073	31,765,526	2,581,300	1,012,415	1,068,655	4,662,370	43,834	47,970	91,804

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	49,088,920	12,685,777	6,544,118	29,859,025	49,088,920	0	0	0	0	0	0	0
99	GD-WA / ID / AN	894,282	0	0	0	0	601,884	290,445	1,953	894,282	0	0	0
99	GD-OR / AS	755,773	0	0	0	0	0	0	0	0	755,773	0	755,773
8	GD-AA	255,588	0	0	0	0	0	0	175,681	175,681	0	79,907	79,907
7	CD-AA	83,771,471	0	0	59,222,242	59,222,242	0	0	16,945,293	16,945,293	0	7,603,936	7,603,936
9	CD-WA/ ID / AN	18,952,247	10,365,132	2,882,062	1,474,533	14,721,727	2,978,584	828,206	423,730	4,230,520	0	0	0
	TOTAL ACCOUNT	153,718,281	23,050,909	9,426,180	90,555,800	123,032,889	3,580,468	1,118,651	17,546,657	22,245,776	755,773	7,683,843	8,439,616
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	286,435	0	6,846	279,589	286,435	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	691,784	0	0	489,057	489,057	0	0	139,934	139,934	0	62,793	62,793
9	CD-WA/ ID / AN	12,080	0	6,659	2,724	9,383	0	1,914	783	2,697	0	0	0
	TOTAL ACCOUNT	999,391	0	13,505	771,370	784,875	0	1,914	140,717	142,631	9,092	62,793	71,885
	TOTAL GENERAL PLANT	642,604,021	88,527,574	40,862,054	329,326,960	458,716,588	52,325,713	7,952,090	80,241,793	140,519,596	11,444,371	31,923,466	43,367,837

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,739	319,716	0	11,645,023	11,964,739	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	425,951	0	425,951	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
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	23,606,899	2,501,535	0	21,105,364	23,606,899	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	149,307,889	0	0	105,553,212	105,553,212	0	0	30,202,000	30,202,000	0	13,552,677	
9		CD-WA / ID / AN	844,941	128,766	0	527,567	656,333	37,003	0	151,605	188,608	0	0	
		TOTAL ACCOUNT	174,204,253	2,630,301	0	127,186,143	129,816,444	37,003	0	30,659,153	30,696,156	0	13,691,653	13,691,653
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	805,962	0	0	805,962	805,962	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	8,733,979	0	0	6,174,487	6,174,487	0	0	1,766,709	1,766,709	0	792,783	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	9,539,941	0	0	6,980,449	6,980,449	0	0	1,766,709	1,766,709	0	792,783	792,783
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,633,662	0	0	1,633,662	1,633,662	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,633,662	0	0	1,633,662	1,633,662	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,168,541	0	0	1,533,050	1,533,050	0	0	438,653	438,653	0	196,838	196,838
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	22,531,498	16,214,764	0	1,533,050	17,747,814	4,148,193	0	438,653	4,586,846	0	196,838	196,838
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	96,899	0	0	96,899	96,899	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	7,362,650	0	0	5,205,025	5,205,025	0	0	1,489,317	1,489,317	0	668,308	668,308
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	7,459,549	0	0	5,301,924	5,301,924	0	0	1,489,317	1,489,317	0	668,308	668,308
		TOTAL	363,323,604	19,164,781	0	248,862,432	268,027,213	5,207,790	771,517	61,416,871	67,396,178	425,951	27,474,262	27,900,213

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended January 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(78,494,503)	(55,491,689)	(15,877,868)	(7,124,946)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(862,619)	(670,065)	(192,554)	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>(82,837,635)</u>	<u>(58,622,303)</u>	<u>(16,774,460)</u>	<u>(7,440,872)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended January 31, 2022
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,025,946	5,025,946	0	0	0	0	5,025,946
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	(728)	(728)	0	0	0	0	(728)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(22)	(22)	0	0	0	0	(22)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	75,669,275	36,918,971	0	112,588,246	66,337,473	32,257,899	9,331,802	4,661,072	0
TOTAL		75,669,275	36,918,971	5,025,196	117,613,442	66,337,473	32,257,899	9,331,802	4,661,072	5,025,196

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%