

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months 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)	159,485,873	107,186,636	52,299,237
	Adjustments			
	Adjusted Net Operating Income (Loss)	159,485,873	107,186,636	52,299,237
E-APL	Electric Net Rate Base	2,763,627,340	1,856,346,891	907,280,449
	RATE OF RETURN	5.771%	5.774%	5.764%

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers - AMA Percent	02-01-2021 thru 01-31-2022	404,982 100.000%	264,285 65.258%	140,697 34.742%
3	E-OPS	Direct Distribution Operating Expense Percent	02-01-2021 thru 01-31-2022	30,178,800 100.000%	17,645,877 58.471%	12,532,923 41.529%
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accts 500 - 598		28,881,614	16,720,518	12,161,096
		Direct O & M Accts 901 - 935		41,330,083	28,709,390	12,620,693
		Total		70,211,697	45,429,908	24,781,789
		Percentage		100.000%	64.704%	35.296%
		Direct Labor Accts 500 - 598		11,062,279	7,376,236	3,686,043
		Direct Labor Accts 901 - 935		6,332,931	4,359,405	1,973,526
		Total		17,395,210	11,735,641	5,659,569
		Percentage		100.000%	67.465%	32.535%
		Number of Customers		405,775	264,439	141,336
		Percentage		100.000%	65.169%	34.831%
		Net Direct Plant		1,447,497,356	993,951,438	453,545,918
		Percentage		100.000%	68.667%	31.333%
4		Total Percentages		400.000%	266.005%	133.995%
		Percent		100.000%	66.501%	33.499%

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

Report ID:
E-ALL-12A

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 Twelve Months Ended January 31, 2022
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2021 thru 12-31-2021	Total	Electric	Gas North Oregon Gas
		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 Twelve Months Ended January 31, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 500 - 894		57,593,346	46,412,847	11,180,499	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		142,841,884	121,811,494	21,030,390	0
		Percentage		100.000%	85.277%	14.723%	0.000%
		Direct Labor Accts 500 - 894		56,931,970	47,158,546	9,773,424	0
		Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
		Total		79,323,635	66,079,652	13,243,983	0
		Percentage		100.000%	83.304%	16.696%	0.000%
		Number of Customers at		672,312	405,775	266,537	0
		Percentage		100.000%	60.355%	39.645%	0.000%
		Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
		Percentage		100.000%	81.777%	18.223%	0.000%
9		Total Percentages		400.000%	310.713%	89.287%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	01-01-2021 thru 01-31-2022	1,377,697,117	948,106,059	429,591,058	
		Percent		100.000%	68.818%	31.182%	
11		Book Depreciation	02-01-2021 thru 01-31-2022	140,206,538	93,385,491	46,821,047	
		Percent		100.000%	66.606%	33.394%	

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	01-01-2021 thru 01-31-2022	3,338,193,945 100.000%	2,243,895,330 67.219%	1,094,298,615 32.781%
13	E-PLT	Net Electric General Plant - AMA Percent	01-01-2021 thru 01-31-2022	290,284,139 100.000%	195,682,315 67.411%	94,601,824 32.589%
14		Net Allocated Schedule M's - AMA Percent	02-01-2021 thru 01-31-2022	-130,199,030 100.000%	-88,718,600 68.141%	-41,480,430 31.859%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended 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	400,547,920	0	400,547,920	268,607,881	0	268,607,881	131,940,039	0
99	442200	Commercial - Firm & Int.	327,944,907	0	327,944,907	236,296,187	0	236,296,187	91,648,720	0
1	442300	Industrial	116,935,152	0	116,935,152	62,433,667	0	62,433,667	54,501,485	0
99	444000	Public Street & Highway Lighting	7,480,188	0	7,480,188	4,703,301	0	4,703,301	2,776,887	0
99	448000	Interdepartmental Revenue	1,480,634	0	1,480,634	1,203,360	0	1,203,360	277,274	0
99	499XXX	Unbilled Revenue	3,462,185	0	3,462,185	2,066,650	0	2,066,650	1,395,535	0
TOTAL SALES TO ULTIMATE CUSTOMERS			857,850,986	0	857,850,986	575,311,046	0	575,311,046	282,539,940	0
1	447XXX	Sales for Resale	0	97,246,597	97,246,597	0	63,725,695	63,725,695	0	33,520,902
TOTAL SALES OF ELECTRICITY			857,850,986	97,246,597	955,097,583	575,311,046	63,725,695	639,036,741	282,539,940	33,520,902
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	109,531	0	109,531	33,975	0	33,975	75,556	0
1	453000	Sales of Water & Water Power	0	632,585	632,585	0	414,533	414,533	0	218,052
1	454000	Rent from Electric Property	3,445,165	230,554	3,675,719	1,884,131	151,082	2,035,213	1,561,034	79,472
1	454100	Rent from Transmission Joint Use	21,822	0	21,822	9,576	0	9,576	12,246	0
1	456XXX	Other Electric Revenues	(27,618,586)	94,197,481	66,578,895	(21,440,742)	61,727,609	40,286,867	(6,177,844)	32,469,872
TOTAL OTHER OPERATING REVENUE			(24,042,068)	95,060,620	71,018,552	(19,513,060)	62,293,224	42,780,164	(4,529,008)	32,767,396
TOTAL ELECTRIC REVENUE			833,808,918	192,307,217	1,026,116,135	555,797,986	126,018,919	681,816,905	278,010,932	66,288,298

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	385,666	385,666	0	252,727	252,727	0	132,939
1	501XXX	Fuel	0	35,026,287	35,026,287	0	22,952,726	22,952,726	0	12,073,561
1	502000	Steam Expense	0	3,500,789	3,500,789	0	2,294,067	2,294,067	0	1,206,722
1	505000	Electric Expense	0	704,315	704,315	0	461,538	461,538	0	242,777
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,670,815	5,670,815	0	3,716,085	3,716,085	0	1,954,730
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	789,649	789,649	0	517,457	517,457	0	272,192
1	511000	Structures	0	702,509	702,509	0	460,354	460,354	0	242,155
1	512000	Boiler Plant	0	7,635,500	7,635,500	0	5,003,543	5,003,543	0	2,631,957
1	513000	Electric Plant	0	2,053,328	2,053,328	0	1,345,546	1,345,546	0	707,782
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	366,788	366,788	0	240,356	240,356	0	126,432
TOTAL STEAM POWER GENERATION EXP			0	56,835,646	56,835,646	0	37,244,399	37,244,399	0	19,591,247
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,200,387	2,200,387	0	1,441,914	1,441,914	0	758,473
1	536000	Water for Power	0	1,145,701	1,145,701	0	750,778	750,778	0	394,923
1	537000	Hydraulic Expense	4,874,725	3,915,924	8,790,649	3,199,282	2,566,105	5,765,387	1,675,443	1,349,819
1	538000	Electric Expense	0	5,695,678	5,695,678	0	3,732,378	3,732,378	0	1,963,300
1	539000	Miscellaneous Hydraulic Power Generation Exp	1,763	1,177,943	1,179,706	0	771,906	771,906	1,763	406,037
1	540000	Rent	0	1,675,222	1,675,222	0	1,097,773	1,097,773	0	577,449
1	540100	MT Trust Funds Land Settlement Rents	5,175,000	0	5,175,000	3,391,652	0	3,391,652	1,783,348	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	642,904	642,904	0	421,295	421,295	0	221,609
1	542000	Structures	0	689,190	689,190	0	451,626	451,626	0	237,564
1	543000	Reservoirs, Dams, & Waterways	0	821,785	821,785	0	538,516	538,516	0	283,269
1	544000	Electric Plant	0	3,445,416	3,445,416	0	2,257,781	2,257,781	0	1,187,635
1	545000	Miscellaneous Hydraulic Plant	0	614,541	614,541	0	402,709	402,709	0	211,832
TOTAL HYDRO POWER GENERATION EXP			10,051,488	22,024,691	32,076,179	6,590,934	14,432,781	21,023,715	3,460,554	7,591,910
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	401,885	401,885	0	263,355	263,355	0	138,530
1	547XXX	Fuel	0	100,403,895	100,403,895	0	65,794,672	65,794,672	0	34,609,223
1	548000	Generation Expense	0	1,922,606	1,922,606	0	1,259,884	1,259,884	0	662,722
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,127,561	1,127,561	0	738,891	738,891	0	388,670
1	550000	Rent	0	87,122	87,122	0	57,091	57,091	0	30,031
MAINTENANCE										
1	551000	Supervision & Engineering	0	711,016	711,016	0	465,929	465,929	0	245,087
1	552000	Structures	0	92,432	92,432	0	60,571	60,571	0	31,861
1	553000	Generating & Electric Equipment	0	5,089,230	5,089,230	0	3,334,972	3,334,972	0	1,754,258
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	666,417	666,417	0	436,703	436,703	0	229,714
TOTAL OTHER POWER GENERATION EXP			0	110,502,164	110,502,164	0	72,412,068	72,412,068	0	38,090,096

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,381,385	146,612,127	156,993,512	0	96,074,927	96,074,927	10,381,385	50,537,200
1	556000	System Control & Load Dispatching	0	931,495	931,495	0	610,409	610,409	0	321,086
E-557	557XXX	Other Expense	(28,922,602)	64,568,639	35,646,037	(23,292,567)	42,311,829	19,019,262	(5,630,035)	22,256,810
TOTAL OTHER POWER SUPPLY EXPENSE			(18,541,217)	212,112,261	193,571,044	(23,292,567)	138,997,165	115,704,598	4,751,350	73,115,096
TOTAL PRODUCTION OPERATING EXP			(8,489,729)	401,474,762	392,985,033	(16,701,633)	263,086,413	246,384,780	8,211,904	138,388,349
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	1,881,138	1,881,138	0	1,232,710	1,232,710	0	648,428
1	561000	Load Dispatching	0	2,578,987	2,578,987	0	1,690,010	1,690,010	0	888,977
1	562000	Station Expense	0	460,888	460,888	0	302,020	302,020	0	158,868
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	588,904	588,904	0	385,909	385,909	0	202,995
1	565XXX	Transmission of Electricity by Others	0	18,426,032	18,426,032	0	12,074,579	12,074,579	0	6,351,453
1	566000	Miscellaneous Transmission Expense	0	3,262,693	3,262,693	0	2,138,043	2,138,043	0	1,124,650
1	567000	Rent	0	79,977	79,977	0	52,409	52,409	0	27,568
MAINTENANCE										
1	568000	Supervision & Engineering	5,512	442,635	448,147	2,363	290,059	292,422	3,149	152,576
1	569000	Structures	22,874	622,239	645,113	989	407,753	408,742	21,885	214,486
1	570000	Station Equipment	3,552	887,181	890,733	0	581,370	581,370	3,552	305,811
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	166,467	2,306,588	2,473,055	134,657	1,511,507	1,646,164	31,810	795,081
1	572000	Underground Lines	310	18,030	18,340	0	11,815	11,815	310	6,215
1	573000	Service Miscellaneous	26,543	53,792	80,335	3,954	35,250	39,204	22,589	18,542
TOTAL TRANSMISSION OPERATING EXP			225,258	31,609,084	31,834,342	141,963	20,713,434	20,855,397	83,295	10,895,650

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For Twelve Months 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-Production	16,109,654	28,552,232	44,661,886	11,735,330	18,710,277	30,445,607	4,374,324	9,841,955
E-DEPX		Depreciation Expense-Transmission	1,209,292	17,732,289	18,941,581	515,389	11,619,969	12,135,358	693,903	6,112,320
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,169,689	1,169,689	0	766,497	766,497	0	403,192
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	90,793	0	90,793	29,098	0	29,098	61,695	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	131,060	131,060	0	68,940
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	1,867,413	0	1,867,413	979,168	0	979,168	888,245	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,441	21,441	0	11,278
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	185,892	0	185,892	0	0	0	185,892	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	579,341	579,341	0	304,744
99	407382	Amortization of CDA Settlement - Direct	0	0	0	0	0	0	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	266,757	0	266,757	200,693	0	200,693	66,064	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407415	Amortization of Colstrip Recovery Offset	(238,074)	0	(238,074)	(238,074)	0	(238,074)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,532,134)	0	(3,532,134)	(1,740,018)	0	(1,740,018)	(1,792,116)	0
99	407434	EIM Deferred O&M	(517,908)	0	(517,908)	0	0	0	(517,908)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,797,947)	0	(14,797,947)	(10,165,867)	0	(10,165,867)	(4,632,080)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,249,013)	0	(1,249,013)	0	0	0	(1,249,013)	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	44,798	0	44,798	44,798	0	44,798	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,514)	(5,514)	0	(2,901)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	23,721,754	23,721,754	0	15,544,866	15,544,866	0	8,176,888
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(3,448,808)	72,284,353	68,835,545	(678,457)	47,367,937	46,689,480	(2,770,351)	24,916,416
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(11,713,279)	505,368,199	493,654,920	(17,238,127)	331,167,784	313,929,657	5,524,848	174,200,415

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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	1,343,036	2,875,812	4,218,848	748,667	1,681,516	2,430,183	594,369	1,194,296
3	582000	Station Expense	947,461	89,247	1,036,708	523,554	52,184	575,738	423,907	37,063
3	583000	Overhead Line Expense	1,715,025	1,338,626	3,053,651	1,102,865	782,708	1,885,573	612,160	555,918
3	584000	Underground Line Expense	1,732,962	0	1,732,962	918,048	0	918,048	814,914	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	12,668	0	12,668	10,663	0	10,663	2,005	0
3	586000	Meter Expense	1,852,092	37,037	1,889,129	1,564,438	21,656	1,586,094	287,654	15,381
3	587000	Customer Installations Expense	664,842	79,403	744,245	421,891	46,428	468,319	242,951	32,975
3	588000	Miscellaneous Distribution Expense	2,600,290	2,814,318	5,414,608	1,773,423	1,645,560	3,418,983	826,867	1,168,758
3	589000	Rent	0	292,424	292,424	0	170,983	170,983	0	121,441
		MAINTENANCE:								
3	590000	Supervision & Engineering	405,930	895,153	1,301,083	160,406	523,405	683,811	245,524	371,748
3	591000	Structures	521,668	7,326	528,994	301,942	4,284	306,226	219,726	3,042
3	592000	Station Equipment	638,145	79,542	717,687	394,538	46,509	441,047	243,607	33,033
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	16,302,732	680	16,303,412	8,737,077	398	8,737,475	7,565,655	282
3	594000	Underground Lines	675,707	0	675,707	438,645	0	438,645	237,062	0
3	595000	Line Transformers	351,761	0	351,761	267,031	0	267,031	84,730	0
3	596000	Street Light & Signal System Maintenance Exp	105,413	0	105,413	90,920	0	90,920	14,493	0
3	597000	Meters	39,091	0	39,091	33,937	0	33,937	5,154	0
3	598000	Miscellaneous Distribution Expense	269,978	886,725	1,156,703	157,833	518,477	676,310	112,145	368,248
		TOTAL DISTRIBUTION OPERATING EXP	30,178,801	9,396,293	39,575,094	17,645,878	5,494,108	23,139,986	12,532,923	3,902,185
E-DEPX		Depreciation Expense-Distribution	53,463,291	84,019	53,547,310	35,078,705	49,127	35,127,832	18,384,586	34,892
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	118,131	0	118,131	118,131	0	118,131	0	0
E-OTX		Taxes Other Than FIT--Distribution	57,251,553	0	57,251,553	50,326,504	0	50,326,504	6,925,049	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	110,832,975	84,019	110,916,994	85,523,340	49,127	85,572,467	25,309,635	34,892
		TOTAL DISTRIBUTION EXPENSES	141,011,776	9,480,312	150,492,088	103,169,218	5,543,235	108,712,453	37,842,558	3,937,077

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended January 31, 2022
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	170,103	170,103	0	111,006	111,006	0	59,097
2	902000	Meter Reading Expenses	644,898	115,053	759,951	463,364	75,081	538,445	181,534	39,972
2	903XXX	Customer Records & Collection Expenses	630,901	6,727,540	7,358,441	282,723	4,390,258	4,672,981	348,178	2,337,282
2	904000	Uncollectible Accounts	6,326,440	0	6,326,440	6,947,169	0	6,947,169	(620,729)	0
2	905000	Misc Customer Accounts	0	88,947	88,947	0	58,045	58,045	0	30,902
TOTAL CUSTOMER ACCOUNTS EXPENSES			7,602,239	7,101,643	14,703,882	7,693,256	4,634,390	12,327,646	(91,017)	2,467,253
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	34,504,702	77,279	34,581,981	23,597,521	50,431	23,647,952	10,907,181	26,848
2	909000	Advertising	155,914	556,320	712,234	142,323	363,043	505,366	13,591	193,277
2	910000	Misc Customer Service & Info Exp	0	321,614	321,614	0	209,879	209,879	0	111,735
TOTAL CUSTOMER SERVICE & INFO EXP			34,660,616	955,213	35,615,829	23,739,844	623,353	24,363,197	10,920,772	331,860
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	132,246	0	132,246	132,246	0	132,246	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			132,246	0	132,246	132,246	0	132,246	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	510,990	32,150,953	32,661,943	402,335	21,380,705	21,783,040	108,655	10,770,248
4	921000	Office Supplies & Expenses	4,652	4,158,105	4,162,757	4,595	2,765,181	2,769,776	57	1,392,924
4	922000	Admin Exp Transferred--Credit	0	(98,647)	(98,647)	0	(65,601)	(65,601)	0	(33,046)
4	923000	Outside Services Employed	422,867	12,669,067	13,091,934	370,184	8,425,056	8,795,240	52,683	4,244,011
4	924000	Property Insurance Premium	0	2,076,047	2,076,047	0	1,380,592	1,380,592	0	695,455
4	925XXX	Injuries and Damages	2,363,761	5,154,354	7,518,115	1,639,021	3,427,697	5,066,718	724,740	1,726,657
4	926XXX	Employee Pensions and Benefits	3,701,462	24,588,418	28,289,880	2,551,520	16,351,544	18,903,064	1,149,942	8,236,874
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,789,422	3,891,280	6,680,702	2,084,424	2,549,956	4,634,380	704,998	1,341,324
4	930000	Miscellaneous General Expenses	214,131	5,017,228	5,231,359	187,484	3,336,507	3,523,991	26,647	1,680,721
4	931000	Rents	7,700	775,987	783,687	0	516,039	516,039	7,700	259,948
4	935000	Maintenance of General Plant	1,823,757	11,886,399	13,710,156	1,349,322	7,904,574	9,253,896	474,435	3,981,825
TOTAL ADMIN & GEN OPERATING EXP			11,839,942	102,269,191	114,109,133	8,588,885	67,972,250	76,561,135	3,251,057	34,296,941

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended January 31, 2022
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,718,736	19,246,231	22,964,967	2,848,659	12,798,936	15,647,595	870,077	6,447,295
E-AMTX		Amortization Expense-General Plant - 303000	0	300,864	300,864	0	200,004	200,004	0	100,860
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,635,937	34,336,863	37,972,800	3,635,969	22,834,357	26,470,326	(32)	11,502,506
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	424,066	424,066	0	282,008	282,008	0	142,058
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	896,011	0	896,011	896,011	0	896,011	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	532,874	0	532,874	532,874	0	532,874	0	0
99	407311	Regulatory Debit - AFUDC Amortization	290,593	1,501,785	1,792,378	237,479	1,009,485	1,246,964	53,114	492,300
99	407314	Regulatory Debit - FISERVE Amortization	1,041,577	0	1,041,577	865,772	0	865,772	175,805	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	511,742	0	511,742	511,742	0	511,742	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	1,040,608	0	1,040,608	710,381	0	710,381	330,227	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(555,010)	0	(555,010)	(555,010)	0	(555,010)	0	0
99	407436	Regulatory Credit - AMI	(6,559,769)	0	(6,559,769)	(6,559,769)	0	(6,559,769)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(52,573)	0	(52,573)	0	0	0	(52,573)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(3,318,563)	0	(3,318,563)	(1,840,167)	0	(1,840,167)	(1,478,396)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(3,176,244)	0	(3,176,244)	(4,582,254)	0	(4,582,254)	1,406,010	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(2,864,845)	0	(2,864,845)	(667,774)	0	(667,774)	(2,197,071)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(898,999)	0	(898,999)	(898,999)	0	(898,999)	0	0
E-OTX		Taxes Other Than FIT--A&G	1,026,003	5,939,350	6,965,353	674,866	3,949,727	4,624,593	351,137	1,989,623
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(4,731,922)	61,749,159	57,017,237	(4,190,220)	41,074,517	36,884,297	(541,702)	20,674,642
		TOTAL ADMIN & GENERAL EXPENSES	7,108,020	164,018,350	171,126,370	4,398,665	109,046,767	113,445,432	2,709,355	54,971,583
		TOTAL EXPENSES BEFORE FIT	178,801,618	686,923,717	865,725,335	121,895,102	451,015,529	572,910,631	56,906,516	235,908,188
		NET OPERATING INCOME (LOSS) BEFORE FIT			160,390,800			108,906,274		
E-FIT		FEDERAL INCOME TAX			5,350,143			2,952,508		
E-FIT		DEFERRED FEDERAL INCOME TAX			(3,957,485)			(913,260)		
E-FIT		AMORTIZED ITC			(487,731)			(319,610)		
		ELECTRIC NET OPERATING INCOME (LOSS)			159,485,873			107,186,636		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%			65.530%			34.470%
E-ALL	2	Number of Customers - AMA	100.000%			65.258%			34.742%
E-ALL	3	Direct Distribution Operating Expense	100.000%			58.471%			41.529%
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-12A
For Twelve Months Ended January 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	131,940,039
99	442200	Commercial - Firm & Int.	91,648,720
1	442300	Industrial	54,501,485
99	444000	Public Street & Highway Lighting	2,776,887
99	448000	Interdepartmental Revenue	277,274
99	499XXX	Unbilled Revenue	1,395,535
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>282,539,940</u>
1	447XXX	Sales for Resale	33,520,902
		TOTAL SALES OF ELECTRICITY	<u>316,060,842</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	75,556
1	453000	Sales of Water & Water Power	218,052
1	454000	Rent from Electric Property	1,640,506
1	454100	Rent from Trnsmission Joint Use	12,246
1	456XXX	Other Electric Revenues	26,292,028
		TOTAL OTHER OPERATING REVENUE	<u>28,238,388</u>
		TOTAL ELECTRIC REVENUE	<u>344,299,230</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended January 31, 2022		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	132,939
1	501XXX	Fuel	12,073,561
1	502000	Steam Expense	1,206,722
1	505000	Electric Expense	242,777
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,954,730
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	272,192
1	511000	Structures	242,155
1	512000	Boiler Plant	2,631,957
1	513000	Electric Plant	707,782
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	126,432
		TOTAL STEAM POWER GENERATION EXP	<u>19,591,247</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	758,473
1	536000	Water for Power	394,923
1	537000	Hydraulic Expense	3,025,262
1	538000	Electric Expense	1,963,300
1	539000	Miscellaneous Hydraulic Power Generation Exp	407,800
1	540000	Rent	577,449
1	540100	MT Trust Funds Land Settlement Rents	1,783,348
		MAINTENANCE	
1	541000	Supervision & Engineering	221,609
1	542000	Structures	237,564
1	543000	Reservoirs, Dams, & Waterways	283,269
1	544000	Electric Plant	1,187,635
1	545000	Miscellaneous Hydraulic Plant	211,832
		TOTAL HYDRO POWER GENERATION EXP	<u>11,052,464</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	138,530
1	547XXX	Fuel	34,609,223
1	548000	Generation Expense	662,722
1	549XXX	Miscellaneous Other Power Generation Op Exp	388,670
1	550000	Rent	30,031
		MAINTENANCE	
1	551000	Supervision & Engineering	245,087
1	552000	Structures	31,861
1	553000	Generating & Electric Equipment	1,754,258
1	554XXX	Miscellaneous Other Power Generation Maint Exp	229,714
		TOTAL OTHER POWER GENERATION EXP	<u>38,090,096</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended January 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	60,918,585
1	556000	System Control & Load Dispatching	321,086
E-557	557XXX	Other Expense	16,626,775
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>77,866,446</u>
		TOTAL PRODUCTION OPERATING EXP	<u>146,600,253</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	648,428
1	561000	Load Dispatching	888,977
1	562000	Station Expense	158,868
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	202,995
1	565XXX	Transmission of Electricity by Others	6,351,453
1	566000	Miscellaneous Transmission Expense	1,124,650
1	567000	Rent	27,568
		MAINTENANCE	
1	568000	Supervision & Engineering	155,725
1	569000	Structures	236,371
1	570000	Station Equipment	309,363
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	826,891
1	572000	Underground Lines	6,525
1	573000	Service Miscellaneous	41,131
		TOTAL TRANSMISSION OPERATING EXP	<u>10,978,945</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended January 31, 2022	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	14,216,279
E-DEPX		Depreciation Expense-Transmission	6,806,223
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	403,192
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	61,695
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	68,940
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	888,245
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,278
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	185,892
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	304,744
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	66,064
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,792,116)
99	407434	EIM Deferred O&M	(517,908)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,632,080)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,249,013)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,901)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,176,888
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	22,146,065
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	179,725,263

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended January 31, 2022		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,788,665
3	582000	Station Expense	460,970
3	583000	Overhead Line Expense	1,168,078
3	584000	Underground Line Expense	814,914
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	2,005
3	586000	Meter Expense	303,035
3	587000	Customer Installations Expense	275,926
3	588000	Miscellaneous Distribution Expense	1,995,625
3	589000	Rent	121,441
		MAINTENANCE:	
3	590000	Supervision & Engineering	617,272
3	591000	Structures	222,768
3	592000	Station Equipment	276,640
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	7,565,937
3	594000	Underground Lines	237,062
3	595000	Line Transformers	84,730
3	596000	Street Light & Signal System Maintenance Exp	14,493
3	597000	Meters	5,154
3	598000	Miscellaneous Distribution Expense	480,393
		TOTAL DISTRIBUTION OPERATING EXP	<u>16,435,108</u>
E-DEPX		Depreciation Expense-Distribution	18,419,478
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,925,049
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>25,344,527</u>
		TOTAL DISTRIBUTION EXPENSES	<u>41,779,635</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended January 31, 2022		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	59,097
2	902000	Meter Reading Expenses	221,506
2	903XXX	Customer Records & Collection Expenses	2,685,460
2	904000	Uncollectible Accounts	(620,729)
2	905000	Misc Customer Accounts	30,902
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,376,236
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,934,029
2	909000	Advertising	206,868
2	910000	Misc Customer Service & Info Exp	111,735
		TOTAL CUSTOMER SERVICE & INFO EXP	11,252,632
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	10,878,903
4	921000	Office Supplies & Expenses	1,392,981
4	922000	Admin Exp Transferred--Credit	(33,046)
4	923000	Outside Services Employed	4,296,694
4	924000	Property Insurance Premium	695,455
4	925XXX	Injuries and Damages	2,451,397
4	926XXX	Employee Pensions and Benefits	9,386,816
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,046,322
4	930000	Miscellaneous General Expenses	1,707,368
4	931000	Rents	267,648
4	935000	Maintenance of General Plant	4,456,260
		TOTAL ADMIN & GEN OPERATING EXP	37,547,998

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended January 31, 2022	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	7,317,372
E-AMTX		Amortization Expense-General Plant - 303000	100,860
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	11,502,474
E-AMTX		Amortization Expense-General Plant - 390200, 3962	142,058
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	545,414
99	407314	Regulatory Debit - FISERVE Amortization	175,805
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	330,227
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(52,573)
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,478,396)
99	407447	Regulatory Credit - COVID-19 Deferral	1,406,010
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(2,197,071)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	2,340,760
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>20,132,940</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>57,680,938</u>
		TOTAL EXPENSES BEFORE FIT	<u>292,814,704</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	51,484,526
E-FIT		FEDERAL INCOME TAX	2,397,635
E-FIT		DEFERRED FEDERAL INCOME TAX	(3,044,225)
E-FIT		AMORTIZED ITC	(168,121)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>52,299,237</u>

ALLOCATION RATIOS:

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

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

Report ID:
E-456-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(45,526)	816,871	771,345	(51,531)	535,296	483,765	6,005	281,575	287,580
1	456010	Other Electric Rev-Financial	0	(10,106,343)	(10,106,343)	0	(6,622,687)	(6,622,687)	0	(3,483,656)	(3,483,656)
1	456015	Other Electric Rev-CT Fuel Sales	0	45,752,184	45,752,184	0	29,981,406	29,981,406	0	15,770,778	15,770,778
1	456016	Other Electric Rev-Resource Opt	0	6,829,820	6,829,820	0	4,475,581	4,475,581	0	2,354,239	2,354,239
1	456017	Other Electric Rev-Non Resource	0	100,635	100,635	0	65,946	65,946	0	34,689	34,689
1	456018	Other Electric Rev-Extraction	0	619,307	619,307	0	405,832	405,832	0	213,475	213,475
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	57,128	57,128	0	37,436	37,436	0	19,692	19,692
1	456030	Other Electric Rev-Clearwater	(128,220)	1,318,219	1,189,999	0	863,829	863,829	(128,220)	454,390	326,170
1	456050	Other Electric Rev-Attachment Fees	1,107,209	240	1,107,449	975,390	157	975,547	131,819	83	131,902
1	456100	Transmission Revenue of Others	0	17,217,383	17,217,383	0	11,282,551	11,282,551	0	5,934,832	5,934,832
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	605,497	605,497	0	318,503	318,503
1	456130	Ancillary Services Revenue	0	1,407,119	1,407,119	0	922,085	922,085	0	485,034	485,034
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(15,384,426)	0	(15,384,426)	(10,326,811)	0	(10,326,811)	(5,057,615)	0	(5,057,615)
1	456329	Amortization Res Decoupling Deferral	(1,718,970)	0	(1,718,970)	(2,414,316)	0	(2,414,316)	695,346	0	695,346
1	456338	Non-res Decoupling Deferred Rev	(502,423)	0	(502,423)	920,534	0	920,534	(1,422,957)	0	(1,422,957)
1	456339	Amortization Non-res Decoupling	(11,439,620)	0	(11,439,620)	(10,658,282)	0	(10,658,282)	(781,338)	0	(781,338)
1	456380	Other Electric Revenue-Clearwater	316,326	0	316,326	0	0	0	316,326	0	316,326
1	456700	Other Electric Rev-Low Voltage	177,065	0	177,065	114,274	0	114,274	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,782,184	1,782,184	0	1,167,865	1,167,865	0	614,319	614,319
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,087,002)	(1,087,002)	0	(712,312)	(712,312)	0	(374,690)	(374,690)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,087,002	1,087,002	0	712,312	712,312	0	374,690	374,690
1	456730	Other Elec Rev-Intraco Thermal	0	27,478,735	27,478,735	0	18,006,815	18,006,815	0	9,471,920	9,471,920
TOTAL ACCOUNT 456			(27,618,585)	94,197,482	66,578,897	(21,440,742)	61,727,609	40,286,867	(6,177,843)	32,469,873	26,292,030

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended 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	141,308,939	141,308,939	0	92,599,748	92,599,748	0	48,709,191	48,709,191
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,736,995	1,736,995	0	1,138,253	1,138,253	0	598,742	598,742
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,381,385	0	10,381,385	0	0	0	10,381,385	0	10,381,385
1	555550	Non Monetary - Exchange Power	0	16,241	16,241	0	10,643	10,643	0	5,598	5,598
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,142,831	2,142,831	0	1,404,197	1,404,197	0	738,634	738,634
1	555710	Intercompany Purchase	0	1,407,121	1,407,121	0	922,086	922,086	0	485,035	485,035
TOTAL ACCOUNT 555			10,381,385	146,612,127	156,993,512	0	96,074,927	96,074,927	10,381,385	50,537,200	60,918,585

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended 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	125,452	5,296,365	5,421,817	125,452	3,470,708	3,596,160	0	1,825,657	1,825,657
1	557010	Other Power Supply Expense - Financial	0	(11,453,452)	(11,453,452)	0	(7,505,447)	(7,505,447)	0	(3,948,005)	(3,948,005)
1	557018	Merchandise Processing Fee	0	53,795	53,795	0	35,252	35,252	0	18,543	18,543
1	557150	Fuel - Economic Dispatch	0	11,557,664	11,557,664	0	7,573,737	7,573,737	0	3,983,927	3,983,927
1	557160	Power Supply Expense - Miscellaneous	0	344,729	344,729	0	225,901	225,901	0	118,828	118,828
99	557161	Unbilled Add-Ons	577,888	0	577,888	175,199	0	175,199	402,689	0	402,689
1	557165	Other Resource Costs-CAISO Charges	0	282,419	282,419	0	185,069	185,069	0	97,350	97,350
1	557170	Broker Fees - Power	0	321,810	321,810	0	210,882	210,882	0	110,928	110,928
1	557171	REC Broker Fees	0	98,552	98,552	0	64,581	64,581	0	33,971	33,971
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	892,145	0	892,145	892,145	0	892,145	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(8,724,712)	0	(8,724,712)	(8,724,712)	0	(8,724,712)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(18,706,685)	0	(18,706,685)	(18,706,685)	0	(18,706,685)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	3,712,276	0	3,712,276	3,712,276	0	3,712,276	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,263,740)	0	(1,263,740)	(1,263,740)	0	(1,263,740)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(8,957,225)	0	(8,957,225)	0	0	0	(8,957,225)	0	(8,957,225)
99	557390	Idaho PCA Amortization	2,603,321	0	2,603,321	0	0	0	2,603,321	0	2,603,321
1	557395	Optional Renewable Power Expense Offset	0	1,242	1,242	0	814	814	0	428	428
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,570,768	2,570,768	0	1,684,624	1,684,624	0	886,144	886,144
1	557711	Turbine Gas Bookout Offset	0	(2,570,768)	(2,570,768)	0	(1,684,624)	(1,684,624)	0	(886,144)	(886,144)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	58,065,515	58,065,515	0	38,050,332	38,050,332	0	20,015,183	20,015,183
TOTAL ACCOUNT 557			(28,922,602)	64,568,639	35,646,037	(23,292,567)	42,311,829	19,019,262	(5,630,035)	22,256,810	16,626,775

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended 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	194,810	77,279	272,089	105,136	50,431	155,567	89,674	26,848	116,522
99	908600	Public Purpose Tariff Rider Expense Offset	34,214,419	0	34,214,419	23,414,843	0	23,414,843	10,799,576	0	10,799,576
99	908610	Limited Income Tax Refund Program	186,315	0	186,315	186,315	0	186,315	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(90,842)	0	(90,842)	(108,773)	0	(108,773)	17,931	0	17,931
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	34,504,702	77,279	34,581,981	23,597,521	50,431	23,647,952	10,907,181	26,848	10,934,029

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.258%	34.742%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended 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	2,763,627,340	1,856,346,891	907,280,449
	Interest Deduction for FIT Calculation	70,573,551	47,392,536	23,181,015
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended January 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,026,116,135	681,816,905	344,299,230
E-OPS	Less: Operating & Maintenance Expense	628,955,559	403,764,387	225,191,172
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	148,831,116	98,650,281	50,180,835
E-OTX	Less: Taxes Other than FIT	87,938,660	70,495,963	17,442,697
	Net Operating Income Before FIT	160,390,800	108,906,274	51,484,526
E-INT	Less: Interest Expense	70,573,551	47,392,536	23,181,015
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(28,107)	0	(28,107)
E-SCM	Plus: Schedule M Adjustments	(64,312,274)	(47,454,178)	(16,858,096)
	Taxable Net Operating Income	25,476,868	14,059,560	11,417,308
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	5,350,143	2,952,508	2,397,635
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	5,350,143	2,952,508	2,397,635
E-DTE	Deferred FIT	4,037,443	3,558,154	479,289
E-DTE	Customer Tax Credit Amortization	(7,994,928)	(4,471,414)	(3,523,514)
1	411400 Amortized Investment Tax Credit	(487,731)	(319,610)	(168,121)
	Total Net FIT/Deferred FIT	904,927	1,719,638	(814,711)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended 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
	997000 Book Depreciation & Amortization	78,255,040	101,846,253	180,101,293	53,932,183	67,261,176	121,193,359	24,322,857	34,585,077	58,907,934
12	997001 Contributions In Aid of Construction	0	10,929,408	10,929,408	0	7,346,639	7,346,639	0	3,582,769	3,582,769
12	997002 Injuries and Damages	0	336,009	336,009	0	225,862	225,862	0	110,147	110,147
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual	0	2,161,889	2,161,889	0	1,453,200	1,453,200	0	708,689	708,689
99	997007 Idaho PCA	(6,353,904)	0	(6,353,904)	0	0	0	(6,353,904)	0	(6,353,904)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	500,724	500,724	0	336,582	336,582	0	164,142	164,142
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	7,233,061	0	7,233,061	3,322,242	0	3,322,242	3,910,819	0	3,910,819
12	997020 FAS87 Current Pension Accrual	0	(10,196,040)	(10,196,040)	0	(6,853,676)	(6,853,676)	0	(3,342,364)	(3,342,364)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	2,435,341	(3,202,529)	(767,188)	2,793,270	(2,152,708)	640,562	(357,929)	(1,049,821)	(1,407,750)
99	997031 Decoupling Mechanism	29,045,438	0	29,045,438	22,478,874	0	22,478,874	6,566,564	0	6,566,564
12	997032 Interest Rate Swaps	0	(8,884,949)	(8,884,949)	0	(5,972,374)	(5,972,374)	0	(2,912,575)	(2,912,575)
99	997033 BPA Residential Exchange	201,512	0	201,512	(59,980)	0	(59,980)	261,492	0	261,492
99	997034 Montana Hydro Settlement	4,742,167	0	4,742,167	3,108,016	0	3,108,016	1,634,151	0	1,634,151
99	997035 Leases	0	158,494	158,494	0	105,400	105,400	0	53,094	53,094
99	997043 Washington Deferred Power Costs	(26,641,231)	0	(26,641,231)	(26,641,231)	0	(26,641,231)	0	0	0
12	997044 Non-Monetary Power Costs	0	16,241	16,241	0	10,917	10,917	0	5,324	5,324
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC	0	(2,718,777)	(2,718,777)	0	(1,827,535)	(1,827,535)	0	(891,242)	(891,242)
12	997049 Tax Depreciation	0	(164,631,966)	(164,631,966)	0	(110,663,961)	(110,663,961)	0	(53,968,005)	(53,968,005)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	0	0	0	0	0	0	0	0	0
99	997058 Colstrip Community Fund	(1,500,000)	0	(1,500,000)	(1,500,000)	0	(1,500,000)	0	0	0
99	997059 Spokane River Relicensing PME	0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	884,086	884,086	0	594,274	594,274	0	289,812	289,812
99	997065 Amortization - Unbilled Revenue Add-Ins	650,851	0	650,851	272,820	0	272,820	378,031	0	378,031
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	8,269,936	8,269,936	0	5,558,968	5,558,968	0	2,710,968	2,710,968
12	997081 Deferred Compensation	0	(317,550)	(317,550)	0	(213,454)	(213,454)	0	(104,096)	(104,096)
4	997082 Meal Disallowances	0	16,580	16,580	0	11,026	11,026	0	5,554	5,554
12	997083 Paid Time Off	0	209,094	209,094	0	140,551	140,551	0	68,543	68,543
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(1,063,121)	0	(1,063,121)	0	0	0	(1,063,121)	0	(1,063,121)
99	997095 WA REC Deferral	2,550,515	0	2,550,515	2,550,515	0	2,550,515	0	0	0
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,994	21,994	0	10,726	10,726
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(120,009)	(120,009)	0	(80,669)	(80,669)	0	(39,340)	(39,340)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(43,916,667)	(43,916,667)	0	(29,520,344)	(29,520,344)	0	(14,396,323)	(14,396,323)
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	(4,619,142)	0	(4,619,142)	(4,619,142)	0	(4,619,142)	0	0	0

RESULTS OF OPERATIONS		Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS		E-SCM-12A
For Twelve Months 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	1,041,577	0	1,041,577	865,772	0	865,772	175,805	0	
12	997111	Capitalized Transportation	0	(226,733)	(226,733)	0	(152,408)	(152,408)	0	(74,325)	
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	393,228	393,228	0	264,324	264,324	0	128,904	
99	997115	AFUDC Equity DFIT Deferral	(555,010)	0	(555,010)	(555,010)	0	(555,010)	0	0	
99	997117	Colstrip Plant Adjustment	(6,157,018)	0	(6,157,018)	(3,921,391)	0	(3,921,391)	(2,235,627)	0	
99	997119	AFUDC Tax CPI	0	3,750,314	3,750,314	0	2,520,924	2,520,924	0	1,229,390	
99	997120	Transportation Tax Disallowance	0	86,574	86,574	0	58,194	58,194	0	28,380	
99	997123	EIM Deferred O&M	(517,908)	0	(517,908)	0	0	0	(517,908)	0	
99	997124	Colstrip Recovery Offset	(238,074)	0	(238,074)	(238,074)	0	(238,074)	0	0	
99	997125	COVID-19	(2,424,233)	0	(2,424,233)	(4,160,470)	0	(4,160,470)	1,736,237	0	
99	997126	Prepaid Expenses	0	(30,118)	(30,118)	0	(20,245)	(20,245)	0	(9,873)	
99	997127	CARES Act SS Deferral	0	(1,436,802)	(1,436,802)	0	(965,804)	(965,804)	0	(470,998)	
99	997128	Meters Expensed	0	(3,000,107)	(3,000,107)	0	(2,016,642)	(2,016,642)	0	(983,465)	
99	997129	Mixed Service Costs (IDD#5)	0	(21,108,334)	(21,108,334)	0	(14,188,811)	(14,188,811)	0	(6,919,523)	
99	997130	Wild Fire Resiliency Deferral	(6,235,980)	0	(6,235,980)	(2,507,940)	0	(2,507,940)	(3,728,040)	0	
99	997132	Battery Storage Deferral	(3,834,024)	0	(3,834,024)	(3,834,024)	0	(3,834,024)	0	0	
		TOTAL SCHEDULE M ADJUSTMENTS	65,886,757	(130,199,031)	(64,312,274)	41,264,422	(88,718,600)	(47,454,178)	24,622,335	(41,480,431)	(16,858,096)

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%	67.219%	32.781%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES		E-DTE-12A
For Twelve Months 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	10,871,980	10,871,980	0	7,308,036	7,308,036	0	3,563,944	3,563,944
99	410100	Deferred Federal Income Tax Expense - Washington	5,043,043	0	5,043,043	5,043,043	0	5,043,043	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	852,096	0	852,096	0	0	0	852,096	0	852,096
	410100	Total	5,895,139	10,871,980	16,767,119	5,043,043	7,308,036	12,351,079	852,096	3,563,944	4,416,040
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(12,510,870)	(12,510,870)	0	(8,409,685)	(8,409,685)	0	(4,101,185)	(4,101,185)
99	411100	Deferred Federal Income Tax Expense - Washington	(1,730,174)	0	(1,730,174)	(1,730,174)	0	(1,730,174)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(571,815)	0	(571,815)	0	0	0	(571,815)	0	(571,815)
	411100	Total	(2,301,989)	(12,510,870)	(14,812,859)	(1,730,174)	(8,409,685)	(10,139,859)	(571,815)	(4,101,185)	(4,673,000)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	1,346,934	0	1,346,934	1,346,934	0	1,346,934	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	736,249	0	736,249	0	0	0	736,249	0	736,249
	410193	Total	2,083,183	0	2,083,183	1,346,934	0	1,346,934	736,249	0	736,249
Total Deferred Federal Income Tax Expense			5,676,333	(1,638,890)	4,037,443	4,659,803	(1,101,649)	3,558,154	1,016,530	(537,241)	479,289
99	411193	Customer Tax Credit Amortization - Washington	(4,471,414)	0	(4,471,414)	(4,471,414)	0	(4,471,414)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(3,523,514)	0	(3,523,514)	0	0	0	(3,523,514)	0	(3,523,514)
	411193	Total	(7,994,928)	0	(7,994,928)	(4,471,414)	0	(4,471,414)	(3,523,514)	0	(3,523,514)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.219%	32.781%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended 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	81,975	81,975	0	53,718	53,718	0	28,257	28,257
1	408140	State Kwh Generation Tax	0	1,412,496	1,412,496	0	925,609	925,609	0	486,887	486,887
1	408150	R&P Property Tax--Production	0	15,983,081	15,983,081	0	10,473,713	10,473,713	0	5,509,368	5,509,368
1	408180	R&P Property Tax--Transmission	0	6,213,047	6,213,047	0	4,071,410	4,071,410	0	2,141,637	2,141,637
1	409100	State Income Tax--Montana & Oregon	0	31,155	31,155	0	20,416	20,416	0	10,739	10,739
TOTAL PRODUCTION & TRANSMISSION			0	23,721,754	23,721,754	0	15,544,866	15,544,866	0	8,176,888	8,176,888
DISTRIBUTION											
99	408110	State Excise Tax	22,622,487	0	22,622,487	22,622,487	0	22,622,487	0	0	0
99	408120	Municipal Occupation & License Tax	23,442,480	0	23,442,480	19,735,460	0	19,735,460	3,707,020	0	3,707,020
99	408160	Miscellaneous State or Local Tax--WA & ID	190	0	190	0	0	0	190	0	190
99	408170	R&P Property Tax--Distribution	11,214,248	0	11,214,248	7,968,557	0	7,968,557	3,245,691	0	3,245,691
99	409100	State Income Tax--Idaho	255	0	255	0	0	0	255	0	255
99	411410	State Income Tax--Idaho ITC Deferred	40	0	40	0	0	0	40	0	40
99	411420	State Income Tax--Idaho ITC Amortization	(28,147)	0	(28,147)	0	0	0	(28,147)	0	(28,147)
TOTAL DISTRIBUTION			57,251,553	0	57,251,553	50,326,504	0	50,326,504	6,925,049	0	6,925,049
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,026,003	5,939,350	6,965,353	674,866	3,949,727	4,624,593	351,137	1,989,623	2,340,760
TOTAL A&G			1,026,003	5,939,350	6,965,353	674,866	3,949,727	4,624,593	351,137	1,989,623	2,340,760
TOTAL TAXES OTHER THAN FIT			58,277,556	29,661,104	87,938,660	51,001,370	19,494,593	70,495,963	7,276,186	10,166,511	17,442,697

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-12A
For Twelve Months 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	7,633,333	7,633,333	0	5,002,123	5,002,123	0	2,631,210	2,631,210
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	1,062,019	1,062,019	0	695,941	695,941	0	366,078	366,078
1	182381	CDA Settlement Past Storage	0	28,695,947	28,695,947	0	18,804,454	18,804,454	0	9,891,493	9,891,493
1	302000	Franchises & Consents	2,668,941	44,049,218	46,718,159	2,668,941	28,865,453	31,534,394	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,085,146	16,404,862	319,716	10,583,311	10,903,027	0	5,501,835	5,501,835
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,232,559	123,870,127	126,102,686	2,233,607	82,374,873	84,608,480	(1,048)	41,495,254	41,494,206
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	2,189,335	2,189,335	0	1,455,930	1,455,930	0	733,405	733,405
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,018,819	1,018,819	0	677,525	677,525	0	341,294	341,294
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,417,247	70,417,247	0	46,828,173	46,828,173	0	23,589,074	23,589,074
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,588,076	20,588,076	0	13,691,276	13,691,276	0	6,896,800	6,896,800
4	303121	Misc Intangible Plant-AMI Software	15,683,788	1,190,414	16,874,202	15,683,788	791,637	16,475,425	0	398,777	398,777
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	2,338,228	2,338,228	0	1,554,945	1,554,945	0	783,283	783,283
TOTAL INTANGIBLE PLANT			20,905,004	321,137,909	342,042,913	20,906,052	212,636,241	233,542,293	(1,048)	108,501,668	108,500,620
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,822	3,857,822	0	2,528,031	2,528,031	0	1,329,791	1,329,791
1	311XXX	Structures & Improvements	112,169,460	28,796,392	140,965,852	73,305,713	18,870,276	92,175,989	38,863,747	9,926,116	48,789,863
1	312000	Boiler Plant	148,908,394	46,631,860	195,540,254	96,968,380	30,557,858	127,526,238	51,940,014	16,074,002	68,014,016
1	313000	Generators	353,765	0	353,765	231,511	0	231,511	122,254	0	122,254
1	314000	Turbogenerator Units	40,791,269	18,578,381	59,369,650	26,662,841	12,174,413	38,837,254	14,128,428	6,403,968	20,532,396
1	315000	Accessory Electric Equipment	18,734,672	12,413,641	31,148,313	12,246,365	8,134,659	20,381,024	6,488,307	4,278,982	10,767,289
1	316000	Miscellaneous Power Plant Equipment	14,460,838	2,476,225	16,937,063	9,450,529	1,622,670	11,073,199	5,010,309	853,555	5,863,864
TOTAL STEAM PRODUCTION PLANT			335,418,398	112,754,321	448,172,719	218,865,339	73,887,907	292,753,246	116,553,059	38,866,414	155,419,473
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,358,010	65,358,010	0	42,829,104	42,829,104	0	22,528,906	22,528,906
1	331XXX	Structures & Improvements	0	100,802,555	100,802,555	0	66,055,914	66,055,914	0	34,746,641	34,746,641
1	332XXX	Reservoirs, Dams, & Waterways	0	194,596,472	194,596,472	0	127,519,068	127,519,068	0	67,077,404	67,077,404
1	333000	Waterwheels, Turbines, & Generators	0	234,517,678	234,517,678	0	153,679,434	153,679,434	0	80,838,244	80,838,244
1	334000	Accessory Electric Equipment	0	79,616,573	79,616,573	0	52,172,740	52,172,740	0	27,443,833	27,443,833
1	335XXX	Miscellaneous Power Plant Equipment	0	13,086,969	13,086,969	0	8,575,891	8,575,891	0	4,511,078	4,511,078
1	336000	Roads, Railroads, & Bridges	0	3,649,321	3,649,321	0	2,391,400	2,391,400	0	1,257,921	1,257,921
TOTAL HYDRAULIC PRODUCTION PLANT			0	691,627,578	691,627,578	0	453,223,551	453,223,551	0	238,404,027	238,404,027
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	17,465,179	17,465,179	0	11,444,932	11,444,932	0	6,020,247	6,020,247
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,496	21,069,496	0	13,806,841	13,806,841	0	7,262,655	7,262,655
1	343000	Prime Movers	0	21,868,300	21,868,300	0	14,330,297	14,330,297	0	7,538,003	7,538,003
1	344000	Generators	0	232,348,811	232,348,811	0	152,258,176	152,258,176	0	80,090,635	80,090,635
1	344010	Generators - Solar	0	172,152	172,152	0	112,811	112,811	0	59,341	59,341
1	345000	Accessory Electric Equipment	0	24,806,051	24,806,051	0	16,255,405	16,255,405	0	8,550,646	8,550,646
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,762	21,762	0	11,447	11,447
1	346000	Miscellaneous Power Plant Equipment	0	1,641,892	1,641,892	0	1,075,932	1,075,932	0	565,960	565,960
TOTAL OTHER PRODUCTION PLANT			0	320,310,257	320,310,257	0	209,899,312	209,899,312	0	110,410,945	110,410,945
TOTAL PRODUCTION PLANT			335,418,398	1,124,692,156	1,460,110,554	218,865,339	737,010,770	955,876,109	116,553,059	387,681,386	504,234,445

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months 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	29,675,912	30,304,270	410,632	19,446,625	19,857,257	217,726	10,229,287	10,447,013	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	51,850	29,415,732	29,467,582	32,312	19,276,129	19,308,441	19,538	10,139,603	10,159,141	
1	353XXX	Station Equipment	12,393,219	320,008,704	332,401,923	8,097,904	209,701,704	217,799,608	4,295,315	110,307,000	114,602,315	
1	354000	Towers & Fixtures	16,049,694	1,167,384	17,217,078	10,488,582	764,987	11,253,569	5,561,112	402,397	5,963,509	
1	355000	Poles & Fixtures	4,972	315,306,850	315,311,822	3,095	206,620,579	206,623,674	1,877	108,686,271	108,688,148	
1	356000	Overhead Conductors & Devices	12,578,692	157,991,193	170,569,885	8,219,958	103,531,629	111,751,587	4,358,734	54,459,564	58,818,298	
1	357000	Underground Conduit	0	3,290,753	3,290,753	0	2,156,430	2,156,430	0	1,134,323	1,134,323	
1	358000	Underground Conductors & Devices	0	5,878,718	5,878,718	0	3,852,324	3,852,324	0	2,026,394	2,026,394	
1	359000	Roads & Trails	78,834	2,234,483	2,313,317	51,518	1,464,257	1,515,775	27,316	770,226	797,542	
		TOTAL TRANSMISSION PLANT	41,785,619	864,969,729	906,755,348	27,304,001	566,814,664	594,118,665	14,481,618	298,155,065	312,636,683	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	9,099,855	0	9,099,855	7,617,402	0	7,617,402	1,482,453	0	1,482,453	
99	360400	Land Easements	3,814,888	0	3,814,888	1,305,598	0	1,305,598	2,509,290	0	2,509,290	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	30,984,443	0	30,984,443	23,804,383	0	23,804,383	7,180,060	0	7,180,060	
3	362000	Station Equipment	155,981,339	3,140,964	159,122,303	103,784,243	1,836,553	105,620,796	52,197,096	1,304,411	53,501,507	
99	363000	Energy Storage Equipment	903,308	0	903,308	903,308	0	903,308	0	0	0	
99	364000	Poles, Towers, & Fixtures	482,291,026	0	482,291,026	315,157,648	0	315,157,648	167,133,378	0	167,133,378	
99	365000	Overhead Conductors & Devices	309,715,064	0	309,715,064	195,798,024	0	195,798,024	113,917,040	0	113,917,040	
99	366000	Underground Conduit	138,711,593	0	138,711,593	91,500,402	0	91,500,402	47,211,191	0	47,211,191	
99	367000	Underground Conductors & Devices	240,147,822	0	240,147,822	159,271,987	0	159,271,987	80,875,835	0	80,875,835	
99	368000	Line Transformers	303,412,012	0	303,412,012	210,130,850	0	210,130,850	93,281,162	0	93,281,162	
99	369XXX	Services	196,324,604	0	196,324,604	128,959,424	0	128,959,424	67,365,180	0	67,365,180	
99	371XXX	Installations on Customers' Premises	3,060,315	0	3,060,315	3,060,315	0	3,060,315	0	0	0	
99	370XXX	Meters	83,994,268	0	83,994,268	59,433,012	0	59,433,012	24,561,256	0	24,561,256	
99	373XXX	Street Light & Signal Systems	72,792,602	0	72,792,602	47,419,525	0	47,419,525	25,373,077	0	25,373,077	
		TOTAL DISTRIBUTION PLANT	2,031,600,989	3,140,964	2,034,741,953	1,348,146,121	1,836,553	1,349,982,674	683,454,868	1,304,411	684,759,279	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,513,768	9,236,703	10,750,471	811,861	6,142,500	6,954,361	701,907	3,094,203	3,796,110	
4	390XXX	Structures & Improvements	23,200,837	106,121,377	129,322,214	14,452,744	70,571,777	85,024,521	8,748,093	35,549,600	44,297,693	
4	391XXX	Office Furniture & Equipment	4,708,958	57,056,632	61,765,590	4,693,734	37,943,231	42,636,965	15,224	19,113,401	19,128,625	
4	392XXX	Transportation Equipment	37,195,977	28,282,860	65,478,837	25,813,188	18,808,385	44,621,573	11,382,789	9,474,475	20,857,264	
4	393000	Stores Equipment	533,647	3,996,209	4,529,856	344,789	2,657,519	3,002,308	188,858	1,338,690	1,527,548	
4	394000	Tools, Shop & Garage Equipment	2,037,558	16,399,898	18,437,456	1,006,305	10,906,096	11,912,401	1,031,253	5,493,802	6,525,055	
4	394100	Electric Charging Stations	0	116,797	116,797	0	77,671	77,671	0	39,126	39,126	
4	395XXX	Laboratory Equipment	414,344	2,856,026	3,270,370	398,553	1,899,286	2,297,839	15,791	956,740	972,531	
4	396XXX	Power Operated Equipment	23,295,790	8,991,785	32,287,575	13,987,681	5,979,627	19,967,308	9,308,109	3,012,158	12,320,267	
4	397XXX	Communications Equipment	31,223,000	87,468,873	118,691,873	21,893,601	58,167,675	80,061,276	9,329,399	29,301,198	38,630,597	
4	398000	Miscellaneous Equipment	13,505	759,034	772,539	0	504,765	504,765	13,505	254,269	267,774	
		TOTAL GENERAL PLANT	124,137,384	321,286,194	445,423,578	83,402,456	213,658,532	297,060,988	40,734,928	107,627,662	148,362,590	
		TOTAL PLANT IN SERVICE	2,553,847,394	2,635,226,952	5,189,074,346	1,698,623,969	1,731,956,760	3,430,580,729	855,223,425	903,270,192	1,758,493,617	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months 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	(265,944,099)	(73,763,356)	(339,707,455)	(173,991,138)	(48,337,127)	(222,328,265)	(91,952,961)	(25,426,229)	(117,379,190)
E-ADEP		Hydro Production Plant	0	(167,145,036)	(167,145,036)	0	(109,530,142)	(109,530,142)	0	(57,614,894)	(57,614,894)
E-ADEP		Other Production Plant	0	(154,895,098)	(154,895,098)	0	(101,502,758)	(101,502,758)	0	(53,392,340)	(53,392,340)
E-ADEP		Transmission Plant	(26,115,891)	(220,464,639)	(246,580,530)	(16,013,608)	(144,470,478)	(160,484,086)	(10,102,283)	(75,994,161)	(86,096,444)
E-ADEP		Distribution Plant	(656,669,137)	(375,699)	(657,044,836)	(401,656,940)	(219,675)	(401,876,615)	(255,012,197)	(156,024)	(255,168,221)
E-ADEP		General Plant	(47,804,829)	(107,334,610)	(155,139,439)	(30,000,084)	(71,378,589)	(101,378,673)	(17,804,745)	(35,956,021)	(53,760,766)
		TOTAL ACCUMULATED DEPRECIATION	(996,533,956)	(723,978,438)	(1,720,512,394)	(621,661,770)	(475,438,769)	(1,097,100,539)	(374,872,186)	(248,539,669)	(623,411,855)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,799,984)	(16,799,984)	0	(11,009,030)	(11,009,030)	0	(5,790,954)	(5,790,954)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(322,955)	0	(322,955)	(322,955)	0	(322,955)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,247,798)	(3,247,798)	0	(2,158,825)	(2,158,825)	0	(1,088,973)	(1,088,973)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(8,789,963)	(100,643,014)	(109,432,977)	(8,790,181)	(66,928,610)	(75,718,791)	218	(33,714,404)	(33,714,186)
E-AAAMT		General Plant - 390200, 396200	0	(564,292)	(564,292)	0	(375,260)	(375,260)	0	(189,032)	(189,032)
		TOTAL ACCUMULATED AMORTIZATION	(9,112,918)	(121,255,088)	(130,368,006)	(9,113,136)	(80,471,725)	(89,584,861)	218	(40,783,363)	(40,783,145)
		TOTAL ACCUMULATED DEPR/AMORT	(1,005,646,874)	(845,233,526)	(1,850,880,400)	(630,774,906)	(555,910,494)	(1,186,685,400)	(374,871,968)	(289,323,032)	(664,195,000)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,548,200,520	1,789,993,426	3,338,193,946	1,067,849,063	1,176,046,266	2,243,895,329	480,351,457	613,947,160	1,094,298,617
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	7,026	7,026	0	4,604	4,604	0	2,422	2,422
12		ADFIT - Electric Plant In Service (282900)	0	(546,466,307)	(546,466,307)	0	(367,329,187)	(367,329,187)	0	(179,137,120)	(179,137,120)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(58,622,092)	(58,622,092)	0	(38,984,277)	(38,984,277)	0	(19,637,815)	(19,637,815)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,493,925)	(2,493,925)	0	(1,658,485)	(1,658,485)	0	(835,440)	(835,440)
4		ADFIT - Common Plant (283750 from C-DTX)	0	168,591	168,591	0	112,115	112,115	0	56,476	56,476
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,026,148)	(6,026,148)	0	(3,948,935)	(3,948,935)	0	(2,077,213)	(2,077,213)
1		ADFIT - CDA Settlement Costs (283333)	0	266,987	266,987	0	174,957	174,957	0	92,030	92,030
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,002,864)	(1,002,864)	0	(674,115)	(674,115)	0	(328,749)	(328,749)
		TOTAL ACCUMULATED DFIT	0	(614,168,732)	(614,168,732)	0	(412,303,323)	(412,303,323)	0	(201,865,409)	(201,865,409)
		NET ELECTRIC UTILITY PLANT	1,548,200,520	1,175,824,694	2,724,025,214	1,067,849,063	763,742,943	1,831,592,006	480,351,457	412,081,751	892,433,208

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	58.471%	41.529%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.219%	32.781%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended January 31, 2022
 Average of Monthly Averages Basis

Report ID:
E-APL-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,548,200,520	1,175,824,694	2,724,025,214	#####	763,742,943	1,831,592,006	480,351,457	412,081,751	892,433,208	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	7,079,612	34,494,517	41,574,129	5,424,149	22,939,199	28,363,348	1,655,463	11,555,318	13,210,781	
4	Accumulated Amortization - AFUDC (182318)	(1,246,964)	(5,255,399)	(6,502,363)	(982,462)	(3,494,893)	(4,477,355)	(264,502)	(1,760,506)	(2,025,008)	
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0	
99	Colstrip Common AFUDC (186100)	3,322,197	0	3,322,197	1,064,707	0	1,064,707	2,257,490	0	2,257,490	
99	Colstrip Disallowed AFUDC (111100)	(3,280,584)	0	(3,280,584)	(1,051,371)	0	(1,051,371)	(2,229,213)	0	(2,229,213)	
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)	2,057,312	0	2,057,312	0	0	0	2,057,312	0	2,057,312	
99	ADFIT - Boulder Park Disallowed (190040)	113,964	0	113,964	0	0	0	113,964	0	113,964	
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)	(12,923,200)	0	(12,923,200)	(12,923,200)	0	(12,923,200)	0	0	0	
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0	
99	ADFIT - CDA Lake Settlement - Direct (283382)	0	0	0	0	0	0	0	0	0	
99	CDA CDR Fund - Direct (182324)	0	0	0	0	0	0	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Spokane River Relicensing (283322)	(4)	0	(4)	(4)	0	(4)	0	0	0	
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0	
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0	
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0	
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355	
4	Customer Advances (252000)	(2,875,908)	34	(2,875,874)	(877,633)	23	(877,610)	(1,998,275)	11	(1,998,264)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Regulatory Liability-Customer Tax Credit (254393)	(68,949,794)	0	(68,949,794)	(45,060,799)	0	(45,060,799)	(23,888,995)	0	(23,888,995)	
99	ADFIT-Customer Tax Credit (190393)	14,479,457	0	14,479,457	9,462,768	0	9,462,768	5,016,689	0	5,016,689	
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(13,735,046)	0	(13,735,046)	(9,005,470)	0	(9,005,470)	(4,729,576)	0	(4,729,576)	
99	Colstrip-Regulatory Asset (182327)	9,593,767	0	9,593,767	4,737,409	0	4,737,409	4,856,358	0	4,856,358	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	2,099,344	0	2,099,344	1,672,954	0	1,672,954	426,390	0	426,390	
99	Colstrip Reg Asset ADFIT (283376)	(1,309,313)	0	(1,309,313)	(856,299)	0	(856,299)	(453,014)	0	(453,014)	
99	Colstrip ARO (317000P)	14,490,435	0	14,490,435	9,469,500	0	9,469,500	5,020,935	0	5,020,935	
99	Colstrip ARO A/D (317000A)	(2,257,778)	0	(2,257,778)	(1,478,615)	0	(1,478,615)	(779,163)	0	(779,163)	
99	Colstrip ARO Liability (230027)	(14,331,380)	0	(14,331,380)	(9,365,558)	0	(9,365,558)	(4,965,822)	0	(4,965,822)	
99	Colstrip ARO ADFIT (190376)	3,009,590	0	3,009,590	1,966,767	0	1,966,767	1,042,823	0	1,042,823	
99	Colstrip ARO ADFIT (283377)	(2,568,857)	0	(2,568,857)	(1,678,085)	0	(1,678,085)	(890,772)	0	(890,772)	
99	Customer Deposits (235199)	(119,819)	0	(119,819)	(119,819)	0	(119,819)	0	0	0	
C-WKC	Working Capital	80,256,588	0	80,256,588	54,911,617	0	54,911,617	25,344,971	0	25,344,971	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	10,362,974	29,239,152	39,602,126	5,310,556	19,444,329	24,754,885	5,052,418	9,794,823	14,847,241	
	NET RATE BASE	1,558,563,494	1,205,063,846	2,763,627,340	#####	783,187,272	1,856,346,891	485,403,875	421,876,574	907,280,449	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended 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)	3,211,436	3,211,436			3,211,436	3,211,436		2,104,454	2,104,454		1,106,982	1,106,982	
	Steam (ED-ID)	4,374,324	4,374,324		4,374,324	4,374,324	4,374,324				4,374,324		4,374,324	
	Steam (ED-WA)	11,735,330	11,735,330		11,735,330	11,735,330	11,735,330	11,735,330						
1	Hydro (ED-AN)	14,672,952	14,672,952			14,672,952	14,672,952		9,615,185	9,615,185		5,057,767	5,057,767	
1	Other (ED-AN)	10,667,844	10,667,844			10,667,844	10,667,844		6,990,638	6,990,638		3,677,206	3,677,206	
Total Electric Production		44,661,886	44,661,886		16,109,654	28,552,232	44,661,886		11,735,330	18,710,277	30,445,607	4,374,324	9,841,955	14,216,279
Electric Transmission														
1	ED-AN	17,732,289	17,732,289			17,732,289	17,732,289		11,619,969	11,619,969		6,112,320	6,112,320	
	ED-ID	693,903	693,903		693,903	693,903	693,903				693,903		693,903	
	ED-WA	515,389	515,389		515,389	515,389	515,389	515,389			515,389			
Total Electric Transmissic		18,941,581	18,941,581		1,209,292	17,732,289	18,941,581		515,389	11,619,969	12,135,358	693,903	6,112,320	6,806,223
Electric Distribution														
3	ED-AN	84,019	84,019			84,019	84,019		49,127	49,127		34,892	34,892	
	ED-ID	18,384,586	18,384,586		18,384,586	18,384,586	18,384,586				18,384,586		18,384,586	
	ED-WA	35,078,705	35,078,705		35,078,705	35,078,705	35,078,705	35,078,705			35,078,705			
Total Electric Distribution		53,547,310	53,547,310		53,463,291	84,019	53,547,310		35,078,705	49,127	35,127,832	18,384,586	34,892	18,419,478
Gas Underground Storage														
	GD-AN	692,728		692,728										
	GD-OR	122,553				122,553								
Total Gas Underground St		815,281		692,728		122,553								
Gas Distribution														
	GD-AN	57,414		57,414										
	GD-ID	6,538,706		6,538,706										
	GD-WA	14,687,850		14,687,850										
	GD-OR	9,786,880				9,786,880								
Total Gas Distribution		31,070,850		21,283,970		9,786,880								
General Plant														
4	ED-AN	2,875,916	2,875,916			2,875,916	2,875,916		1,912,513	1,912,513		963,403	963,403	
	ED-ID	501,387	501,387		501,387	501,387	501,387				501,387		501,387	
	ED-WA	1,083,804	1,083,804		1,083,804	1,083,804	1,083,804	1,083,804						
7,4	CD-AA	22,457,264	15,876,163	4,542,655	2,038,446	15,876,163	15,876,163		10,557,807	10,557,807		5,318,356	5,318,356	
9,4	CD-AN	636,155	494,152	142,003		494,152	494,152		328,616	328,616		165,536	165,536	
9	CD-ID	474,639	368,690	105,949		368,690	368,690				368,690		368,690	
9	CD-WA	2,272,014	1,764,855	507,159		1,764,855	1,764,855	1,764,855			1,764,855			
8	GD-AA	372,591		256,104	116,487									
	GD-AN	31,542		31,542										
	GD-ID	39,163		39,163										
	GD-WA	1,107,244		1,107,244										
	GD-OR	205,281			205,281									
Total General Plant		32,057,000	22,964,967	6,731,819	2,360,214	3,718,736	19,246,231	22,964,967	2,848,659	12,798,936	15,647,595	870,077	6,447,295	7,317,372
Total Depreciation Expens		181,093,908	140,115,744	28,708,517	12,269,647	74,500,973	65,614,771	140,115,744	50,178,083	43,178,309	93,356,392	24,322,890	22,436,462	46,759,352

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	58.471%	41.529%
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-12A
For Twelve Months 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	913,840	913,840		913,840	913,840		598,839	598,839		315,001	315,001		
1	Misc Intangible Plt (303000)	ED-AN	255,849	255,849		255,849	255,849		167,658	167,658		88,191	88,191		
Total Production/Transmission			1,169,689	1,169,689		1,169,689	1,169,689		766,497	766,497		403,192	403,192		
Distribution															
	Franchises (302000)	ED-WA	112,265	112,265		112,265	112,265		112,265	112,265					
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866					
Total Distribution			118,131	118,131		118,131	118,131		118,131	118,131					
General Plant - 303000															
7,4		CD-AA	414,891	293,307	83,924	37,660		293,307	293,307		195,052	195,052	98,255	98,255	
9,1		CD-AN	9,729	7,557	2,172			7,557	7,557		4,952	4,952	2,605	2,605	
		GD-ID	14,748		14,748										
		GD-WA	24,850		24,850										
		GD-OR	7,737			7,737									
Total General Plant - 303000			471,955	300,864	125,694	45,397		300,864	300,864		200,004	200,004	100,860	100,860	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	42,361,718	29,947,617	8,568,928	3,845,173		29,947,617	29,947,617		19,915,465	19,915,465	10,032,152	10,032,152	
9,4		CD-AN	139,719	108,531	31,188			108,531	108,531		72,174	72,174	36,357	36,357	
9,4		CD-ID	(18)	(14)	(4)			(14)	(14)				(14)	(14)	
9,4		CD-WA	3,730,402	2,897,702	832,700		2,897,702	2,897,702	2,897,702	2,897,702				0	
4		ED-AN	4,280,715	4,280,715				4,280,715	4,280,715		2,846,718	2,846,718	1,433,997	1,433,997	
		ED-ID	(18)	(18)				(18)	(18)				(18)	(18)	
		ED-WA	738,267	738,267			738,267	738,267	738,267	738,267					
8		GD-AA	85,917		59,056	26,861									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			51,336,702	37,972,800	9,491,868	3,872,034		36,355,937	34,336,863		22,834,357	26,470,326	(32)	11,502,506	11,502,474
Gas Underground Storage															
		GD-AN	0		0										
Total Gas Underground Storage			0	0	0	0									
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0	
4		ED-AN	424,066	424,066				424,066	424,066		282,008	282,008	142,058	142,058	
		GD-OR	0			0									
Total General Plant - 390200, 396200			424,066	424,066	0	0		424,066	424,066		282,008	282,008	142,058	142,058	
Total Amortization Expense			53,520,543	39,985,550	9,617,562	3,917,431		37,540,068	36,231,482		27,336,966	27,836,966	(32)	12,148,616	12,148,584

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months 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)	(73,763,356)	(73,763,356)			(73,763,356)	(73,763,356)		(48,337,127)	(48,337,127)		(25,426,229)	(25,426,229)	
	Steam (ED-ID)	(91,952,961)	(91,952,961)		(91,952,961)	(91,952,961)	(91,952,961)				(91,952,961)	(91,952,961)	(91,952,961)	
	Steam (ED-WA)	(173,991,138)	(173,991,138)		(173,991,138)	(173,991,138)	(173,991,138)	(173,991,138)			(173,991,138)	(173,991,138)	(173,991,138)	
1	Hydro (ED-AN)	(167,145,036)	(167,145,036)		(167,145,036)	(167,145,036)	(167,145,036)		(109,530,142)	(109,530,142)		(57,614,894)	(57,614,894)	
1	Other (ED-AN)	(154,895,098)	(154,895,098)		(154,895,098)	(154,895,098)	(154,895,098)		(101,502,758)	(101,502,758)		(53,392,340)	(53,392,340)	
Total Electric Production		(661,747,589)	(661,747,589)		(265,944,099)	(395,803,490)	(661,747,589)		(173,991,138)	(259,370,027)	(433,361,165)	(91,952,961)	(136,433,463)	(228,386,424)
Electric Transmission														
1	ED-AN	(220,464,639)	(220,464,639)			(220,464,639)	(220,464,639)		(144,470,478)	(144,470,478)		(75,994,161)	(75,994,161)	
	ED-ID	(10,102,283)	(10,102,283)		(10,102,283)	(10,102,283)	(10,102,283)				(10,102,283)	(10,102,283)	(10,102,283)	
	ED-WA	(16,013,608)	(16,013,608)		(16,013,608)	(16,013,608)	(16,013,608)	(16,013,608)			(16,013,608)	(16,013,608)	(16,013,608)	
Total Electric Transmissic		(246,580,530)	(246,580,530)		(26,115,891)	(220,464,639)	(246,580,530)		(16,013,608)	(144,470,478)	(160,484,086)	(10,102,283)	(75,994,161)	(86,096,444)
Electric Distribution														
3	ED-AN	(375,699)	(375,699)			(375,699)	(375,699)		(219,675)	(219,675)		(156,024)	(156,024)	
	ED-ID	(255,012,197)	(255,012,197)		(255,012,197)	(255,012,197)	(255,012,197)				(255,012,197)	(255,012,197)	(255,012,197)	
	ED-WA	(401,656,940)	(401,656,940)		(401,656,940)	(401,656,940)	(401,656,940)	(401,656,940)			(401,656,940)	(401,656,940)	(401,656,940)	
Total Electric Distribution		(657,044,836)	(657,044,836)		(656,669,137)	(375,699)	(657,044,836)		(401,656,940)	(219,675)	(401,876,615)	(255,012,197)	(156,024)	(255,168,221)
Gas Underground Storage														
	GD-AN	(18,193,467)	(18,193,467)											
	GD-OR	(1,466,096)		(1,466,096)		(1,466,096)								
Total Gas Underground St		(19,659,563)		(18,193,467)		(1,466,096)								
Gas Distribution														
	GD-AN	(1,942,016)	(1,942,016)											
	GD-ID	(93,034,470)	(93,034,470)											
	GD-WA	(165,300,977)	(165,300,977)											
	GD-OR	(128,665,368)		(128,665,368)										
Total Gas Distribution		(388,942,831)		(260,277,463)		(128,665,368)								
General Plant														
4	ED-AN	(36,839,628)	(36,839,628)			(36,839,628)	(36,839,628)		(24,498,721)	(24,498,721)		(12,340,907)	(12,340,907)	
	ED-ID	(12,412,898)	(12,412,898)		(12,412,898)	(12,412,898)	(12,412,898)				(12,412,898)	(12,412,898)	(12,412,898)	
	ED-WA	(23,033,894)	(23,033,894)		(23,033,894)	(23,033,894)	(23,033,894)	(23,033,894)			(23,033,894)	(23,033,894)	(23,033,894)	
7,4	CD-AA	(90,987,538)	(64,323,640)	(18,404,959)	(8,258,939)	(64,323,640)	(64,323,640)		(42,775,864)	(42,775,864)		(21,547,776)	(21,547,776)	
9,4	CD-AN	(7,944,775)	(6,171,342)	(1,773,433)		(6,171,342)	(6,171,342)		(4,104,004)	(4,104,004)		(2,067,338)	(2,067,338)	
9	CD-ID	(6,941,279)	(5,391,847)	(1,549,432)		(5,391,847)	(5,391,847)				(5,391,847)	(5,391,847)	(5,391,847)	
9	CD-WA	(8,968,035)	(6,966,190)	(2,001,845)		(6,966,190)	(6,966,190)	(6,966,190)			(6,966,190)	(6,966,190)	(6,966,190)	
8	GD-AA	(2,129,533)		(1,463,756)	(665,777)									
	GD-AN	(3,708,132)		(3,708,132)										
	GD-ID	(2,395,004)		(2,395,004)										
	GD-WA	(11,478,408)		(11,478,408)										
	GD-OR	(5,305,143)			(5,305,143)									
Total General Plant		(212,144,267)	(155,139,439)	(42,774,969)	(14,229,859)	(47,804,829)	(107,334,610)	(155,139,439)	(30,000,084)	(71,378,589)	(101,378,673)	(17,804,745)	(35,956,021)	(53,760,766)
Total Accumulated Depr		(2,186,119,616)	(1,720,512,394)	(321,245,899)	(144,361,323)	(996,533,956)	(723,978,438)	(1,720,512,394)	(621,661,770)	(475,438,769)	(1,097,100,539)	(374,872,186)	(248,539,669)	(623,411,855)

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	58.471%	41.529%	
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-AAAMT-12A
For Twelve Months 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	(14,350,688)	(14,350,688)		(14,350,688)	(14,350,688)		(9,404,006)	(9,404,006)		(4,946,682)	(4,946,682)				
1	Misc Intangible Plt (3030)	ED-AN	(2,449,296)	(2,449,296)		(2,449,296)	(2,449,296)		(1,605,024)	(1,605,024)		(844,272)	(844,272)				
Total Production/Transmission			(16,799,984)	(16,799,984)		(16,799,984)	(16,799,984)		(11,009,030)	(11,009,030)		(5,790,954)	(5,790,954)				
Distribution																	
	Franchises (302000)	ED-WA	(265,128)	(265,128)		(265,128)	(265,128)	(265,128)		(265,128)							
	Misc Intangible Plt (3030)	ED-WA	(57,827)	(57,827)		(57,827)	(57,827)	(57,827)		(57,827)							
Total Distribution			(322,955)	(322,955)		(322,955)	(322,955)	(322,955)		(322,955)							
General Plant - 303000																	
7,4	CD-AA		(4,449,465)	(3,145,550)	(900,037)	(403,878)		(3,145,550)	(3,145,550)		(2,091,822)	(2,091,822)	(1,053,728)	(1,053,728)			
9,1	CD-AN		(131,630)	(102,248)	(29,382)		(102,248)				(67,003)	(67,003)	(35,245)	(35,245)			
	GD-ID		(138,778)		(138,778)												
	GD-WA		(280,301)		(280,301)												
	GD-OR		(115,177)			(115,177)											
Total General Plant - 303000			(5,115,351)	(3,247,798)	(1,348,498)	(519,055)		(3,247,798)	(3,247,798)		(2,158,825)	(2,158,825)	(1,088,973)	(1,088,973)			
Miscellaneous IT Intangible Plant -3031XX																	
7,4	CD-AA		(128,176,526)	(90,614,395)	(25,927,547)	(11,634,584)		(90,614,395)	(90,614,395)		(60,259,479)	(60,259,479)	(30,354,916)	(30,354,916)			
9,4	CD-AN		(293,910)	(228,303)	(65,607)		(228,303)				(151,824)	(151,824)	(76,479)	(76,479)			
9	CD-ID		124	96	28		96				0	0	96	96			
9	CD-WA		(10,392,683)	(8,072,828)	(2,319,855)		(8,072,828)		(8,072,828)				0	0			
4	ED-AN		(9,800,316)	(9,800,316)			(9,800,316)	(9,800,316)		(6,517,307)	(6,517,307)		(3,283,009)	(3,283,009)			
	ED-ID		122	122			122					122		122			
	ED-WA		(717,353)	(717,353)			(717,353)		(717,353)								
8	GD-AA		(136,703)		(93,964)	(42,739)											
	GD-AN		0		0												
	GD-OR		0		0												
Total Misc IT Intangible Plant - 3031XX			(149,517,245)	(109,432,977)	(28,406,945)	(11,677,323)		(8,789,963)	(100,643,014)	(109,432,977)		(8,790,181)	(66,928,610)	(75,718,791)	218	(33,714,404)	(33,714,186)
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				
9	CD-ID		0	0	0		0					0	0				
9	CD-WA		0	0	0		0		0								
4	ED-AN		(564,292)	(564,292)			(564,292)	(564,292)		(375,260)	(375,260)		(189,032)	(189,032)			
	ED-WA		0	0			0		0								
	GD-WA		0		0												
	GD-OR		0		0												
Total General Plant - 390200, 396200			(564,292)	(564,292)	0	0		0	(564,292)	(564,292)		0	(375,260)	(375,260)	0	(189,032)	(189,032)
Total Accumulated Amortization			(172,319,827)	(130,368,006)	(29,755,443)	(12,196,378)		(9,112,918)	(121,255,088)	(130,368,006)		(9,113,136)	(80,471,725)	(89,584,861)	218	(40,783,363)	(40,783,145)

Allocation Ratios:

Service -

		Electric	Gas-North	Gas-South
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%

Jurisdiction -

		Washington	Idaho
1	Production/Transmission Ratio	65.530%	34.470%
4	Jurisdictional 4-Factor Ratio	66.501%	33.499%

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	775,351	122,270	362,279	290,802	775,351	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,286	0	0	0	0	3,073,286	0	0	3,073,286	0	0	0
99	GD-OR / AS	845,309	0	0	0	0	0	0	0	845,309	0	845,309	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,923,073	0	0	8,429,017	8,429,017	0	0	2,411,799	2,411,799	0	1,082,257	1,082,257
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	18,607,418	811,861	701,906	9,236,703	10,750,470	3,271,451	97,597	2,560,334	5,929,382	845,309	1,082,257	1,927,566
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	15,169,116	5,017,212	2,755,405	7,396,499	15,169,116	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,840,419	0	0	0	0	25,840,419	0	0	25,840,419	0	0	0
99	GD-OR / AS	4,055,967	0	0	0	0	0	0	0	4,055,967	0	4,055,967	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,754,196	0	0	90,315,829	90,315,829	0	0	25,842,119	25,842,119	0	11,596,248	11,596,248
9	CD-WA / ID / AN	30,687,284	9,435,533	5,992,687	8,409,049	23,837,269	2,711,449	1,722,093	2,416,473	6,850,015	0	0	0
	TOTAL ACCOUNT	203,506,982	14,452,745	8,748,092	106,121,377	129,322,214	28,551,868	1,722,093	28,258,592	58,532,553	4,055,967	11,596,248	15,652,215
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,750,086	249,340	7,798	1,492,948	1,750,086	0	0	0	0	0	0	0
99	GD-WA / ID / AN	139,662	0	0	0	0	139,662	0	0	139,662	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	319,895	0	0	0	0	0	0	219,883	219,883	0	100,012	100,012
7	CD-AA	78,227,578	0	0	55,302,986	55,302,986	0	0	15,823,875	15,823,875	0	7,100,717	7,100,717
9	CD-WA / ID / AN	6,066,733	4,444,394	7,426	260,697	4,712,517	1,277,167	2,134	74,915	1,354,216	0	0	0
	TOTAL ACCOUNT	86,516,063	4,693,734	15,224	57,056,631	61,765,589	1,416,829	2,134	16,118,673	17,537,636	12,109	7,200,729	7,212,838
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	54,664,060	24,122,996	10,590,387	19,950,677	54,664,060	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,366,183	0	0	0	0	9,955,440	2,893,729	2,517,014	15,366,183	0	0	0
99	GD-OR / AS	4,580,201	0	0	0	0	0	0	0	4,580,201	0	4,580,201	0
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,554,168	0	0	5,340,419	5,340,419	0	0	1,528,057	1,528,057	0	685,692	685,692
9	CD-WA / ID / AN	7,047,501	1,690,192	792,402	2,991,764	5,474,358	485,703	227,709	859,731	1,573,143	0	0	0
	TOTAL ACCOUNT	89,309,301	25,813,188	11,382,789	28,282,860	65,478,837	10,441,143	3,121,438	4,971,605	18,534,186	4,580,201	716,077	5,296,278

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	438,052	31,886	0	406,166	438,052	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	176,305	0	0	0	0	176,305	0	0	0	176,305	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,870	0	0	6,271	6,271	0	0	1,794	1,794	0	805	805	
9		CD-WA / ID / AN	5,259,576	312,903	188,858	3,583,772	4,085,533	89,918	54,271	1,029,854	1,174,043	0	0	0	
		TOTAL ACCOUNT	5,903,595	344,789	188,858	3,996,209	4,529,856	266,223	54,271	1,031,648	1,352,142	20,792	805	21,597	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,003,877	990,669	277,531	5,735,677	7,003,877	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,257,035	0	0	0	0	2,414,895	340,516	501,624	3,257,035	0	0	0	
99		GD-OR / AS	911,388	0	0	0	0	0	0	0	0	911,388	0	911,388	
8		GD-AA	5,503,982	0	0	0	0	0	0	3,783,217	3,783,217	0	1,720,765	1,720,765	
7		CD-AA	14,252,550	0	0	10,075,840	10,075,840	0	0	2,883,006	2,883,006	0	1,293,704	1,293,704	
9		CD-WA / ID / AN	1,747,908	15,636	753,722	588,382	1,357,740	4,493	216,594	169,081	390,168	0	0	0	
		TOTAL ACCOUNT	32,676,740	1,006,305	1,031,253	16,399,899	18,437,457	2,419,388	557,110	7,336,928	10,313,426	911,388	3,014,469	3,925,857	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,796	0	0	116,796	116,796	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,796	0	0	116,796	116,796	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,204,965	398,553	15,791	1,790,621	2,204,965	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	200,942	0	0	0	0	106,025	0	94,917	200,942	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	213,149	0	0	0	0	0	0	146,510	146,510	0	66,639	66,639	
7		CD-AA	1,507,044	0	0	1,065,405	1,065,405	0	0	304,845	304,845	0	136,794	136,794	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,144,686	398,553	15,791	2,856,026	3,270,370	106,025	0	546,272	652,297	18,586	203,433	222,019	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,782,124	13,735,939	8,915,660	8,130,525	30,782,124	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,304,203	0	0	0	0	2,583,975	899,639	820,589	4,304,203	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,457,094	251,742	392,448	487,652	1,131,842	72,342	112,776	140,134	325,252	0	0	0	
		TOTAL ACCOUNT	37,115,734	13,987,681	9,308,108	8,991,785	32,287,574	2,656,317	1,012,415	1,067,624	4,736,356	43,834	47,970	91,804	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	48,350,871	12,135,118	6,445,862	29,769,891	48,350,871	0	0	0	0	0	0	0
99	GD-WA / ID / AN	995,439	0	0	0	0	663,355	330,131	1,953	995,439	0	0	0
99	GD-OR / AS	828,339	0	0	0	0	0	0	0	0	828,339	0	828,339
8	GD-AA	267,470	0	0	0	0	0	0	183,848	183,848	0	83,622	83,622
7	CD-AA	79,600,599	0	0	56,273,644	56,273,644	0	0	16,101,609	16,101,609	0	7,225,346	7,225,346
9	CD-WA/ ID / AN	18,109,835	9,758,483	2,883,537	1,425,338	14,067,358	2,804,254	828,630	409,593	4,042,477	0	0	0
	TOTAL ACCOUNT	148,152,553	21,893,601	9,329,399	87,468,873	118,691,873	3,467,609	1,158,761	16,697,003	21,323,373	828,339	7,308,968	8,137,307
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	279,086	0	6,846	272,240	279,086	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	5,449	0	0	0	0	0	0	0	0	5,449	0	5,449
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	686,494	0	0	485,317	485,317	0	0	138,864	138,864	0	62,313	62,313
9	CD-WA/ ID / AN	10,473	0	6,659	1,476	8,135	0	1,914	424	2,338	0	0	0
	TOTAL ACCOUNT	981,502	0	13,505	759,033	772,538	0	1,914	139,288	141,202	5,449	62,313	67,762
	TOTAL GENERAL PLANT	627,031,370	83,402,457	40,734,925	321,286,192	445,423,574	52,596,853	7,727,733	78,727,967	139,052,553	11,321,974	31,233,269	42,555,243

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-12A
For Twelve Months 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	11,855,075	319,716	0	11,535,359	11,855,075	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,114	0	0	0	0	1,022,226	771,888	0	1,794,114	0	0	
99		GD-OR / AS	415,228	0	0	0	0	0	0	0	0	415,228	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,571	0	0	4,399,046	4,399,046	0	0	1,258,702	1,258,702	0	564,823	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,481,046	319,716	0	16,085,145	16,404,861	1,022,226	771,888	1,302,020	3,096,134	415,228	564,823	980,051
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	22,232,223	2,196,910	(542)	20,035,855	22,232,223	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	418,152	0	0	0	0	0	0	287,421	287,421	0	130,731	
7		CD-AA	146,130,790	0	0	103,307,162	103,307,162	0	0	29,559,336	29,559,336	0	13,264,292	
9		CD-WA / ID / AN	725,172	36,697	(507)	527,110	563,300	10,545	(146)	151,473	161,872	0	0	
		TOTAL ACCOUNT	169,506,337	2,233,607	(1,049)	123,870,127	126,102,685	10,545	(146)	29,998,230	30,008,629	0	13,395,023	13,395,023
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	302,771	0	0	302,771	302,771	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,668,596	0	0	1,886,564	1,886,564	0	0	539,804	539,804	0	242,228	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,971,367	0	0	2,189,335	2,189,335	0	0	539,804	539,804	0	242,228	242,228
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,018,820	0	0	1,018,820	1,018,820	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	1,018,820	0	0	1,018,820	1,018,820	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	99,607,110	0	0	70,417,247	70,417,247	0	0	20,148,526	20,148,526	0	9,041,337	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	99,607,110	0	0	70,417,247	70,417,247	0	0	20,148,526	20,148,526	0	9,041,337	9,041,337

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months 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	29,122,394	0	0	20,588,076	20,588,076	0	0	5,890,878	5,890,878	0	2,643,440	2,643,440
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,122,394	0	0	20,588,076	20,588,076	0	0	5,890,878	5,890,878	0	2,643,440	2,643,440
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,280,383	1,280,383	0	0	1,280,383	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,683,872	0	0	1,190,413	1,190,413	0	0	340,614	340,614	0	152,845	152,845
9		CD-WA / ID / AN	18,542,451	14,403,405	0	0	14,403,405	4,139,046	0	0	4,139,046	0	0	0
		TOTAL ACCOUNT	21,506,706	15,683,788	0	1,190,413	16,874,201	4,139,046	0	340,614	4,479,660	0	152,845	152,845
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	33,073	0	0	33,073	33,073	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	3,260,704	0	0	2,305,155	2,305,155	0	0	659,575	659,575	0	295,974	295,974
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,293,777	0	0	2,338,228	2,338,228	0	0	659,575	659,575	0	295,974	295,974
	TOTAL		347,507,557	18,237,111	(1,049)	237,697,391	255,933,453	5,171,817	771,742	58,879,647	64,823,206	415,228	26,335,670	26,750,898

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-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: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months 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	(81,990,814)	(57,963,406)	(16,585,102)	(7,442,306)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(847,970)	(658,686)	(189,284)	0
7	282919	CD-AA	(3,527,726)	(2,493,926)	(713,588)	(320,212)
7	283750	CD-AA	238,477	168,591	48,239	21,647
		Total	<u>(86,128,033)</u>	<u>(60,947,427)</u>	<u>(17,439,735)</u>	<u>(7,740,871)</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 Twelve Months Ended January 31, 2022
Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,686,999	4,686,999	0	0	0	0	4,686,999
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	616	616	0	0	0	0	616
7/4	154550 Supply Chain Average Cost Variance	0	0	(117)	(117)	0	0	0	0	(117)
7/4	154560 Supply Chain Invoice Price Variance	0	0	149	149	0	0	0	0	149
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	57,301,352	26,162,047	0	83,463,399	54,911,617	25,344,971	2,389,735	817,076	0
TOTAL		57,301,352	26,162,047	4,687,647	88,151,046	54,911,617	25,344,971	2,389,735	817,076	4,687,647

ALLOCATION RATIOS:

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

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

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