

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended January 31, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	160,031,911	107,462,557	52,569,354
	Adjustments			
	Adjusted Net Operating Income (Loss)	160,031,911	107,462,557	52,569,354
E-APL	Electric Net Rate Base	2,865,447,434	1,922,503,379	942,944,055
	RATE OF RETURN	5.585%	5.590%	5.575%

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
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers Percent	1-01-2022 thru 01-31-2022	405,089 100.000%	263,788 65.119%	141,301 34.881%
3	E-OPS	Direct Distribution Operating Expense Percent	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
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2022
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2022
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
		Adjustments		0	0	0	0
		Total		142,841,884	121,811,494	21,030,390	0
		Percentage		100.000%	85.277%	14.723%	0.000%
		Direct Labor Accts 500 - 894		56,931,970	47,158,546	9,773,424	0
		Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
		Total		79,323,635	66,079,652	13,243,983	0
		Percentage		100.000%	83.304%	16.696%	0.000%
		Number of Customers at		672,312	405,775	266,537	0
		Percentage		100.000%	60.355%	39.645%	0.000%
		Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
		Percentage		100.000%	81.777%	18.223%	0.000%
9		Total Percentages		400.000%	310.713%	89.287%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant	1-01-2022 thru 01-31-2022	1,403,979,074	960,116,964	443,862,110	
		Percent		100.000%	68.385%	31.615%	
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
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	1-01-2022 thru 01-31-2022	3,394,008,032 100.000%	2,275,382,196 67.041%	1,118,625,836 32.959%
13	E-PLT	Net Electric General Plant Percent	1-01-2022 thru 01-31-2022	295,654,812 100.000%	200,663,022 67.871%	94,991,790 32.129%
14		Net Allocated Schedule M's Percent	02-01-2021 thru 01-31-2022	-130,199,031 100.000%	-88,305,248 67.823%	-41,893,783 32.177%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended January 31, 2022		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	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 Trnsmisssion 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-12E
For Twelve Months Ended January 31, 2022		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	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-12E
For Twelve Months Ended January 31, 2022		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,381,385	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	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	16,109,654	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-12E
For Twelve Months Ended January 31, 2022		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	1,343,036	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		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended January 31, 2022		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	170,103	170,103	0	110,769	110,769	0	59,334
2	902000	Meter Reading Expenses	644,898	115,052	759,950	463,364	74,921	538,285	181,534	40,131
2	903XXX	Customer Records & Collection Expenses	630,901	6,727,540	7,358,441	282,723	4,380,907	4,663,630	348,178	2,346,633
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	88,948	88,948	0	57,922	57,922	0	31,026
TOTAL CUSTOMER ACCOUNTS EXPENSES			7,602,239	7,101,643	14,703,882	7,693,256	4,624,519	12,317,775	(91,017)	2,477,124
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	34,504,702	77,280	34,581,982	23,597,521	50,324	23,647,845	10,907,181	26,956
2	909000	Advertising	155,914	556,320	712,234	142,323	362,270	504,593	13,591	194,050
2	910000	Misc Customer Service & Info Exp	0	321,614	321,614	0	209,432	209,432	0	112,182
TOTAL CUSTOMER SERVICE & INFO EXP			34,660,616	955,214	35,615,830	23,739,844	622,026	24,361,870	10,920,772	333,188
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	Report ID:
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For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			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	1,006,812	1,244,291	53,114	494,973
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)	41,071,844	36,881,624	(541,702)	20,677,315
		TOTAL ADMIN & GENERAL EXPENSES	7,108,020	164,018,350	171,126,370	4,398,665	109,044,094	113,442,759	2,709,355	54,974,256
		TOTAL EXPENSES BEFORE FIT	178,801,618	686,923,718	865,725,336	121,895,102	451,001,658	572,896,760	56,906,516	235,922,060
		NET OPERATING INCOME (LOSS) BEFORE FIT			160,390,799			108,920,145		
E-FIT		FEDERAL INCOME TAX			4,804,104			2,687,540		
E-FIT		DEFERRED FEDERAL INCOME TAX			(3,957,485)			(910,342)		
E-FIT		AMORTIZED ITC			(487,731)			(319,610)		
		ELECTRIC NET OPERATING INCOME (LOSS)			160,031,911			107,462,557		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers	100.000%	65.119%	34.881%
E-ALL	3	Direct Distribution Operating Expense	100.000%	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%

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Ending Balance 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-12E
For Twelve Months Ended January 31, 2022		
Ending Balance 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:
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Ending Balance 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-12E
For Twelve Months Ended January 31, 2022	
Ending Balance 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-12E
For Twelve Months Ended January 31, 2022		
Ending Balance 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-12E
For Twelve Months Ended January 31, 2022		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	59,334
2	902000	Meter Reading Expenses	221,665
2	903XXX	Customer Records & Collection Expenses	2,694,811
2	904000	Uncollectible Accounts	(620,729)
2	905000	Misc Customer Accounts	31,026
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,386,107
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,934,137
2	909000	Advertising	207,641
2	910000	Misc Customer Service & Info Exp	112,182
		TOTAL CUSTOMER SERVICE & INFO EXP	11,253,960
		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-12E
For Twelve Months Ended January 31, 2022	
Ending Balance 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	548,087
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>20,135,613</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>57,683,611</u>
		TOTAL EXPENSES BEFORE FIT	<u>292,828,576</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	51,470,654
E-FIT		FEDERAL INCOME TAX	2,116,564
E-FIT		DEFERRED FEDERAL INCOME TAX	(3,047,143)
E-FIT		AMORTIZED ITC	(168,121)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>52,569,354</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Twelve Months Ended January 31, 2022
Ending Balance Basis

Report ID:
E-456-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(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-555-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	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-557-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	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-908-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	194,810	77,280	272,090	105,136	50,324	155,460	89,674	26,956	116,630
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	77,280	34,581,982	23,597,521	50,324	23,647,845	10,907,181	26,956	10,934,137

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended January 31, 2022 Ending Balance 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	2,865,447,434	1,922,503,379	942,944,055
	Interest Deduction for FIT Calculation	73,173,732	49,081,511	24,092,221
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended January 31, 2022 Ending Balance 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	628,955,560	403,753,189	225,202,371
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	148,831,116	98,647,608	50,183,508
E-OTX	Less: Taxes Other than FIT	87,938,660	70,495,963	17,442,697
	Net Operating Income Before FIT	160,390,799	108,920,145	51,470,654
E-INT	Less: Interest Expense	73,173,732	49,081,511	24,092,221
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)	(47,040,826)	(17,271,448)
	Taxable Net Operating Income	22,876,686	12,797,808	10,078,878
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	4,804,104	2,687,540	2,116,564
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	4,804,104	2,687,540	2,116,564
E-DTE	Deferred FIT	4,037,443	3,561,072	476,371
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	358,888	1,457,588	(1,098,700)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	78,255,040	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	7,327,184	7,327,184	0	3,602,224	3,602,224
12	997002 Injuries and Damages	0	336,009	336,009	0	225,264	225,264	0	110,745	110,745
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	1,449,352	1,449,352	0	712,537	712,537
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	500,725	500,725	0	335,691	335,691	0	165,034	165,034
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	(6,835,527)	(6,835,527)	0	(3,360,513)	(3,360,513)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	2,435,341	(3,202,528)	(767,187)	2,793,270	(2,147,007)	646,263	(357,929)	(1,055,521)	(1,413,450)
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	(8,884,950)	(8,884,950)	0	(5,956,559)	(5,956,559)	0	(2,928,391)	(2,928,391)
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	10,888	10,888	0	5,353	5,353
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	(2,718,778)	(2,718,778)	0	(1,822,696)	(1,822,696)	0	(896,082)	(896,082)
12	997049 Tax Depreciation	0	(164,631,966)	(164,631,966)	0	(110,370,916)	(110,370,916)	0	(54,261,050)	(54,261,050)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	0	0	0	0	0	0	0	0	0
99	997058 Colstrip Community Fund	(1,500,000)	0	(1,500,000)	(1,500,000)	0	(1,500,000)	0	0	0
99	997059 Spokane River Relicensing PME	0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	884,086	884,086	0	592,700	592,700	0	291,386	291,386
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	5,544,248	5,544,248	0	2,725,688	2,725,688
12	997081 Deferred Compensation	0	(317,550)	(317,550)	0	(212,889)	(212,889)	0	(104,661)	(104,661)
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	140,179	140,179	0	68,915	68,915
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	32,719	32,719	0	21,935	21,935	0	10,784	10,784
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	(80,455)	(80,455)	0	(39,554)	(39,554)
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	(29,442,173)	(29,442,173)	0	(14,474,494)	(14,474,494)
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-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	
99	997110	FISERVE	1,041,577	0	1,041,577	865,772	0	865,772	175,805	0	175,805
12	997111	Capitalized Transportation	0	(226,733)	(226,733)	0	(152,004)	(152,004)	0	(74,729)	(74,729)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	393,228	393,228	0	263,624	263,624	0	129,604	129,604
99	997115	AFUDC Equity DFIT Deferral	(555,010)	0	(555,010)	(555,010)	0	(555,010)	0	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	(2,235,627)
99	997119	AFUDC Tax CPI	0	3,750,314	3,750,314	0	2,514,248	2,514,248	0	1,236,066	1,236,066
99	997120	Transportation Tax Disallowance	0	86,574	86,574	0	58,040	58,040	0	28,534	28,534
99	997123	EIM Deferred O&M	(517,908)	0	(517,908)	0	0	0	(517,908)	0	(517,908)
99	997124	Colstrip Recovery Offset	(238,074)	0	(238,074)	(238,074)	0	(238,074)	0	0	0
99	997125	COVID-19	(2,424,233)	0	(2,424,233)	(4,160,470)	0	(4,160,470)	1,736,237	0	1,736,237
99	997126	Prepaid Expenses	0	(30,117)	(30,117)	0	(20,191)	(20,191)	0	(9,926)	(9,926)
99	997127	CARES Act SS Deferral	0	(1,436,803)	(1,436,803)	0	(963,247)	(963,247)	0	(473,556)	(473,556)
99	997128	Meters Expensed	0	(3,000,106)	(3,000,106)	0	(2,011,301)	(2,011,301)	0	(988,805)	(988,805)
99	997129	Mixed Service Costs (IDD#5)	0	(21,108,334)	(21,108,334)	0	(14,151,238)	(14,151,238)	0	(6,957,096)	(6,957,096)
99	997130	Wild Fire Resiliency Deferral	(6,235,980)	0	(6,235,980)	(2,507,940)	0	(2,507,940)	(3,728,040)	0	(3,728,040)
99	997132	Battery Storage Deferral	(3,834,024)	0	(3,834,024)	(3,834,024)	0	(3,834,024)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	65,886,757	(130,199,031)	(64,312,274)	41,264,422	(88,305,248)	(47,040,826)	24,622,335	(41,893,783)	(17,271,448)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.041%	32.959%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	10,871,980	10,871,980	0	7,288,684	7,288,684	0	3,583,296	3,583,296
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	7,288,684	12,331,727	852,096	3,583,296	4,435,392
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(12,510,870)	(12,510,870)	0	(8,387,415)	(8,387,415)	0	(4,123,455)	(4,123,455)
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)	(8,387,415)	(10,117,589)	(571,815)	(4,123,455)	(4,695,270)
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	(1,098,731)	3,561,072	1,016,530	(540,159)	476,371
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)	100.000%	67.041%	32.959%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	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-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,533,333	7,533,333	0	4,936,593	4,936,593	0	2,596,740	2,596,740
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	1,045,658	1,045,658	0	685,220	685,220	0	360,438	360,438
1	182381	CDA Settlement Past Storage	0	28,253,904	28,253,904	0	18,514,783	18,514,783	0	9,739,121	9,739,121
1	302000	Franchises & Consents	2,701,021	44,049,218	46,750,239	2,701,021	28,865,453	31,566,474	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,194,755	16,514,471	319,716	10,655,137	10,974,853	0	5,539,618	5,539,618
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,686,718	127,167,228	129,853,946	2,686,718	84,567,478	87,254,196	0	42,599,750	42,599,750
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	7,644,109	7,644,109	0	5,083,409	5,083,409	0	2,560,700	2,560,700
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,633,662	1,633,662	0	1,086,402	1,086,402	0	547,260	547,260
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	69,394,534	69,394,534	0	46,148,059	46,148,059	0	23,246,475	23,246,475
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,637,915	20,637,915	0	13,724,420	13,724,420	0	6,913,495	6,913,495
4	303121	Misc Intangible Plant-AMI Software	16,214,764	1,533,141	17,747,905	16,214,764	1,019,554	17,234,318	0	513,587	513,587
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	5,490,463	5,490,463	0	3,651,213	3,651,213	0	1,839,250	1,839,250
TOTAL INTANGIBLE PLANT			21,922,219	332,577,920	354,500,139	21,922,219	220,248,321	242,170,540	0	112,329,599	112,329,599
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,527,874	2,527,874	0	1,329,709	1,329,709
1	311XXX	Structures & Improvements	111,725,390	28,854,241	140,579,631	73,014,813	18,908,184	91,922,997	38,710,577	9,946,057	48,656,634
1	312000	Boiler Plant	148,472,662	46,757,191	195,229,853	96,093,180	30,639,987	126,733,167	52,379,482	16,117,204	68,496,686
1	313000	Generators	(95,842)	0	(95,842)	(63,025)	0	(63,025)	(32,817)	0	(32,817)
1	314000	Turbogenerator Units	41,196,569	18,589,251	59,785,820	26,930,308	12,181,536	39,111,844	14,266,261	6,407,715	20,673,976
1	315000	Accessory Electric Equipment	18,366,332	12,492,849	30,859,181	12,005,192	8,186,564	20,191,756	6,361,140	4,306,285	10,667,425
1	316000	Miscellaneous Power Plant Equipment	14,561,718	2,476,959	17,038,677	9,516,784	1,623,151	11,139,935	5,044,934	853,808	5,898,742
TOTAL STEAM PRODUCTION PLANT			334,226,829	113,028,074	447,254,903	217,497,252	74,067,296	291,564,548	116,729,577	38,960,778	155,690,355
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	43,177,047	43,177,047	0	22,711,931	22,711,931
1	331XXX	Structures & Improvements	0	105,559,147	105,559,147	0	69,172,909	69,172,909	0	36,386,238	36,386,238
1	332XXX	Reservoirs, Dams, & Waterways	0	195,942,849	195,942,849	0	128,401,349	128,401,349	0	67,541,500	67,541,500
1	333000	Waterwheels, Turbines, & Generators	0	234,585,625	234,585,625	0	153,723,960	153,723,960	0	80,861,665	80,861,665
1	334000	Accessory Electric Equipment	0	81,659,156	81,659,156	0	53,511,245	53,511,245	0	28,147,911	28,147,911
1	335XXX	Miscellaneous Power Plant Equipment	0	13,181,760	13,181,760	0	8,638,007	8,638,007	0	4,543,753	4,543,753
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,390,934	2,390,934	0	1,257,676	1,257,676
TOTAL HYDRAULIC PRODUCTION PLANT			0	700,466,125	700,466,125	0	459,015,451	459,015,451	0	241,450,674	241,450,674
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	17,371,106	17,371,106	0	11,383,286	11,383,286	0	5,987,820	5,987,820
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,468	21,069,468	0	13,806,822	13,806,822	0	7,262,646	7,262,646
1	343000	Prime Movers	0	21,443,903	21,443,903	0	14,052,190	14,052,190	0	7,391,713	7,391,713
1	344000	Generators	0	239,246,847	239,246,847	0	156,778,459	156,778,459	0	82,468,388	82,468,388
1	344010	Generators - Solar	0	172,152	172,152	0	112,811	112,811	0	59,341	59,341
1	345000	Accessory Electric Equipment	0	25,636,208	25,636,208	0	16,799,407	16,799,407	0	8,836,801	8,836,801
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,762	21,762	0	11,447	11,447
1	346000	Miscellaneous Power Plant Equipment	0	1,642,021	1,642,021	0	1,076,016	1,076,016	0	566,005	566,005
TOTAL OTHER PRODUCTION PLANT			0	327,520,081	327,520,081	0	214,623,909	214,623,909	0	112,896,172	112,896,172
TOTAL PRODUCTION PLANT			334,226,829	1,141,014,280	1,475,241,109	217,497,252	747,706,656	965,203,908	116,729,577	393,307,624	510,037,201

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	628,358	29,148,753	29,777,111	410,632	19,101,178	19,511,810	217,726	10,047,575	10,265,301
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	1,958	30,158,901	30,160,859	1,283	19,763,128	19,764,411	675	10,395,773	10,396,448
1	353XXX	Station Equipment	12,670,775	336,555,820	349,226,595	8,282,328	220,545,029	228,827,357	4,388,447	116,010,791	120,399,238
1	354000	Towers & Fixtures	15,994,956	1,167,384	17,162,340	10,452,707	764,987	11,217,694	5,542,249	402,397	5,944,646
1	355000	Poles & Fixtures	5,418	329,212,986	329,218,404	3,541	215,733,270	215,736,811	1,877	113,479,716	113,481,593
1	356000	Overhead Conductors & Devices	12,524,896	162,692,109	175,217,005	8,185,025	106,612,139	114,797,164	4,339,871	56,079,970	60,419,841
1	357000	Underground Conduit	0	3,525,178	3,525,178	0	2,310,049	2,310,049	0	1,215,129	1,215,129
1	358000	Underground Conductors & Devices	0	7,153,107	7,153,107	0	4,687,431	4,687,431	0	2,465,676	2,465,676
1	359000	Roads & Trails	78,834	2,479,696	2,558,530	51,518	1,624,945	1,676,463	27,316	854,751	882,067
		TOTAL TRANSMISSION PLANT	41,905,195	902,093,934	943,999,129	27,387,034	591,142,156	618,529,190	14,518,161	310,951,778	325,469,939
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	12,653,871	0	12,653,871	10,897,759	0	10,897,759	1,756,112	0	1,756,112
99	360400	Land Easements	3,962,145	0	3,962,145	1,353,647	0	1,353,647	2,608,498	0	2,608,498
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	28,158,365	0	28,158,365	20,534,263	0	20,534,263	7,624,102	0	7,624,102
3	362000	Station Equipment	157,886,631	3,186,188	161,072,819	105,706,488	1,862,996	107,569,484	52,180,143	1,323,192	53,503,335
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	501,535,992	0	501,535,992	327,794,218	0	327,794,218	173,741,774	0	173,741,774
99	365000	Overhead Conductors & Devices	316,254,592	0	316,254,592	197,463,148	0	197,463,148	118,791,444	0	118,791,444
99	366000	Underground Conduit	143,675,244	0	143,675,244	94,778,997	0	94,778,997	48,896,247	0	48,896,247
99	367000	Underground Conductors & Devices	255,607,499	0	255,607,499	171,795,600	0	171,795,600	83,811,899	0	83,811,899
99	368000	Line Transformers	307,685,382	0	307,685,382	212,550,978	0	212,550,978	95,134,404	0	95,134,404
99	369XXX	Services	202,119,653	0	202,119,653	132,494,069	0	132,494,069	69,625,584	0	69,625,584
99	371XXX	Installations on Customers' Premises	3,356,373	0	3,356,373	3,356,373	0	3,356,373	0	0	0
99	370XXX	Meters	84,994,569	0	84,994,569	60,337,045	0	60,337,045	24,657,524	0	24,657,524
99	373XXX	Street Light & Signal Systems	73,952,724	0	73,952,724	47,788,701	0	47,788,701	26,164,023	0	26,164,023
		TOTAL DISTRIBUTION PLANT	2,092,210,890	3,186,188	2,095,397,078	1,386,851,286	1,862,996	1,388,714,282	705,359,604	1,323,192	706,682,796
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,513,718	9,345,324	10,859,042	811,811	6,214,734	7,026,545	701,907	3,130,590	3,832,497
4	390XXX	Structures & Improvements	26,569,207	108,467,447	135,036,654	17,733,619	72,131,937	89,865,556	8,835,588	36,335,510	45,171,098
4	391XXX	Office Furniture & Equipment	4,913,304	58,582,889	63,496,193	4,897,831	38,958,207	43,856,038	15,473	19,624,682	19,640,155
4	392XXX	Transportation Equipment	37,858,684	28,479,292	66,337,976	26,327,509	18,939,014	45,266,523	11,531,175	9,540,278	21,071,453
4	393000	Stores Equipment	599,447	4,020,179	4,619,626	404,782	2,673,459	3,078,241	194,665	1,346,720	1,541,385
4	394000	Tools, Shop & Garage Equipment	2,217,618	17,222,100	19,439,718	1,157,008	11,452,869	12,609,877	1,060,610	5,769,231	6,829,841
4	394100	Electric Charging Stations	0	116,786	116,786	0	77,664	77,664	0	39,122	39,122
4	395XXX	Laboratory Equipment	415,879	3,726,861	4,142,740	400,088	2,478,400	2,878,488	15,791	1,248,461	1,264,252
4	396XXX	Power Operated Equipment	23,118,453	8,647,073	31,765,526	13,916,427	5,750,390	19,666,817	9,202,026	2,896,683	12,098,709
4	397XXX	Communications Equipment	32,432,257	90,480,003	122,912,260	23,002,818	60,170,107	83,172,925	9,429,439	30,309,896	39,739,335
4	398000	Miscellaneous Equipment	13,505	769,489	782,994	0	511,718	511,718	13,505	257,771	271,276
		TOTAL GENERAL PLANT	129,652,072	329,857,443	459,509,515	88,651,893	219,358,499	308,010,392	41,000,179	110,498,944	151,499,123
		TOTAL PLANT IN SERVICE	2,619,917,205	2,708,729,765	5,328,646,970	1,742,309,684	1,780,318,628	3,522,628,312	877,607,521	928,411,137	1,806,018,658

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(273,919,396)	(74,910,041)	(348,829,437)	(179,772,012)	(49,088,550)	(228,860,562)	(94,147,384)	(25,821,491)	(119,968,875)	
E-ADEP		Hydro Production Plant	0	(174,559,043)	(174,559,043)	0	(114,388,541)	(114,388,541)	0	(60,170,502)	(60,170,502)	
E-ADEP		Other Production Plant	0	(159,604,898)	(159,604,898)	0	(104,589,090)	(104,589,090)	0	(55,015,808)	(55,015,808)	
E-ADEP		Transmission Plant	(26,623,031)	(225,065,825)	(251,688,856)	(16,266,185)	(147,485,635)	(163,751,820)	(10,356,846)	(77,580,190)	(87,937,036)	
E-ADEP		Distribution Plant	(691,000,691)	(417,313)	(691,418,004)	(428,353,311)	(244,007)	(428,597,318)	(262,647,380)	(173,306)	(262,820,686)	
E-ADEP		General Plant	(50,514,898)	(113,339,805)	(163,854,703)	(31,975,266)	(75,372,104)	(107,347,370)	(18,539,632)	(37,967,701)	(56,507,333)	
TOTAL ACCUMULATED DEPRECIATION			(1,042,058,016)	(747,896,925)	(1,789,954,941)	(656,366,774)	(491,167,927)	(1,147,534,701)	(385,691,242)	(256,728,998)	(642,420,240)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,391,370)	(17,391,370)	0	(11,396,565)	(11,396,565)	0	(5,994,805)	(5,994,805)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(354,976)	0	(354,976)	(354,976)	0	(354,976)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,397,250)	(3,397,250)	0	(2,258,176)	(2,258,176)	0	(1,139,074)	(1,139,074)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(10,585,682)	(112,182,140)	(122,767,822)	(10,585,682)	(74,602,244)	(85,187,926)	0	(37,579,896)	(37,579,896)	
E-AAAMT		General Plant - 390200, 396200	0	(772,576)	(772,576)	0	(513,771)	(513,771)	0	(258,805)	(258,805)	
TOTAL ACCUMULATED AMORTIZATION			(10,940,658)	(133,743,336)	(144,683,994)	(10,940,658)	(88,770,756)	(99,711,414)	0	(44,972,580)	(44,972,580)	
TOTAL ACCUMULATED DEPR/AMORT			(1,052,998,674)	(881,640,261)	(1,934,638,935)	(667,307,432)	(579,938,683)	(1,247,246,115)	(385,691,242)	(301,701,578)	(687,392,820)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,566,918,531	1,827,089,504	3,394,008,035	1,075,002,252	1,200,379,945	2,275,382,197	491,916,279	626,709,559	1,118,625,838	
ACCUMULATED DFIT												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(532,659,531)	(532,659,531)	0	(357,100,276)	(357,100,276)	0	(175,559,255)	(175,559,255)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(56,000,796)	(56,000,796)	0	(37,241,089)	(37,241,089)	0	(18,759,707)	(18,759,707)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,743,312)	(2,743,312)	0	(1,824,330)	(1,824,330)	0	(918,982)	(918,982)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	282,763	282,763	0	188,040	188,040	0	94,723	94,723	
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,933,319)	(5,933,319)	0	(3,888,104)	(3,888,104)	0	(2,045,215)	(2,045,215)	
1		ADFIT - CDA Settlement Costs (283333)	0	270,423	270,423	0	177,208	177,208	0	93,215	93,215	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(974,669)	(974,669)	0	(653,428)	(653,428)	0	(321,241)	(321,241)	
TOTAL ACCUMULATED DFIT			0	(597,758,441)	(597,758,441)	0	(400,341,979)	(400,341,979)	0	(197,416,462)	(197,416,462)	
NET ELECTRIC UTILITY PLANT			1,566,918,531	1,229,331,063	2,796,249,594	1,075,002,252	800,037,966	1,875,040,218	491,916,279	429,293,097	921,209,376	

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)	100.000%	67.041%	32.959%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,566,918,531	1,229,331,063	2,796,249,594	#####	800,037,966	1,875,040,218	491,916,279	429,293,097	921,209,376
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,327,467	34,263,351	41,590,818	5,559,942	22,785,471	28,345,413	1,767,525	11,477,880	13,245,405
4	Accumulated Amortization - AFUDC (182318)	(1,383,429)	(5,442,071)	(6,825,500)	(1,103,943)	(3,619,032)	(4,722,975)	(279,486)	(1,823,039)	(2,102,525)
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0
99	Colstrip Common AFUDC (186100)	0	0	0	0	0	0	0	0	0
99	Colstrip Disallowed AFUDC (111100)	0	0	0	0	0	0	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	2,113,452	0	2,113,452	0	0	0	2,113,452	0	2,113,452
99	ADFIT - Boulder Park Disallowed (190040)	102,175	0	102,175	0	0	0	102,175	0	102,175
99	Investment in WNP3 Exchange Power (124900, 12493)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA Lake Settlement - Direct (283382)	0	0	0	0	0	0	0	0	0
99	CDA CDR Fund - Direct (182324)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(3,601,948)	0	(3,601,948)	(1,124,737)	0	(1,124,737)	(2,477,211)	0	(2,477,211)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(80,865,451)	0	(80,865,451)	(53,471,598)	0	(53,471,598)	(27,393,853)	0	(27,393,853)
99	ADFIT-Customer Tax Credit (190393)	16,981,745	0	16,981,745	11,229,036	0	11,229,036	5,752,709	0	5,752,709
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(12,347,021)	0	(12,347,021)	(7,985,983)	0	(7,985,983)	(4,361,038)	0	(4,361,038)
99	Colstrip-Regulatory Asset (182327)	11,152,133	0	11,152,133	5,609,876	0	5,609,876	5,542,257	0	5,542,257
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,648,417	0	1,648,417	1,385,127	0	1,385,127	263,290	0	263,290
99	Colstrip Reg Asset ADFIT (283376)	(1,498,904)	0	(1,498,904)	(987,558)	0	(987,558)	(511,346)	0	(511,346)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(2,892,331)	0	(2,892,331)	(1,928,351)	0	(1,928,351)	(963,980)	0	(963,980)
99	Colstrip ARO Liability (230027)	(14,371,866)	0	(14,371,866)	(9,392,017)	0	(9,392,017)	(4,979,849)	0	(4,979,849)
99	Colstrip ARO ADFIT (190376)	3,018,092	0	3,018,092	1,972,324	0	1,972,324	1,045,768	0	1,045,768
99	Colstrip ARO ADFIT (283377)	(2,587,228)	0	(2,587,228)	(1,682,729)	0	(1,682,729)	(904,499)	0	(904,499)
99	Customer Deposits (235199)	(1,366)	0	(1,366)	(1,366)	0	(1,366)	0	0	0
C-WKC	Working Capital	104,910,803	0	104,910,803	70,277,350	0	70,277,350	34,633,453	0	34,633,453
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	40,376,560	28,821,280	69,197,840	28,296,722	19,166,439	47,463,161	12,079,838	9,654,841	21,734,679
	NET RATE BASE	1,607,295,091	1,258,152,343	2,865,447,434	#####	819,204,405	1,922,503,379	503,996,117	438,947,938	942,944,055

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	3,211,436	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-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	913,840	913,840		913,840	913,840		598,839	598,839		315,001	315,001		
1	Misc Intangible Plt (30300)	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 (30300)	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				195,052	195,052		98,255	98,255	
9,1		CD-AN	9,729	7,557	2,172					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				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				19,915,465	19,915,465		10,032,152	10,032,152	
9,4		CD-AN	139,719	108,531	31,188					72,174	72,174		36,357	36,357	
9,4		CD-ID	(18)	(14)	(4)			(14)				(14)	(14)		
9,4		CD-WA	3,730,402	2,897,702	832,700			2,897,702		2,897,702	2,897,702			0	
4		ED-AN	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)		
		ED-WA	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				3,635,969	22,834,357		(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	
4		ED-AN	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				282,008	282,008		142,058	142,058	
Total Amortization Expense			53,520,543	39,985,550	9,617,562	3,917,431				3,754,100	24,082,866		(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-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(74,910,041)	(74,910,041)			(74,910,041)	(74,910,041)		(49,088,550)	(49,088,550)		(25,821,491)	(25,821,491)	
	Steam (ED-ID)	(94,147,384)	(94,147,384)		(94,147,384)	(94,147,384)	(94,147,384)				(94,147,384)	(94,147,384)	(94,147,384)	
	Steam (ED-WA)	(179,772,012)	(179,772,012)		(179,772,012)	(179,772,012)	(179,772,012)	(179,772,012)						
1	Hydro (ED-AN)	(174,559,043)	(174,559,043)			(174,559,043)	(174,559,043)		(114,388,541)	(114,388,541)		(60,170,502)	(60,170,502)	
1	Other (ED-AN)	(159,604,898)	(159,604,898)			(159,604,898)	(159,604,898)		(104,589,090)	(104,589,090)		(55,015,808)	(55,015,808)	
Total Electric Production		(682,993,378)	(682,993,378)		(273,919,396)	(409,073,982)	(682,993,378)		(179,772,012)	(268,066,181)	(447,838,193)	(94,147,384)	(141,007,801)	(235,155,185)
Electric Transmission														
1	ED-AN	(225,065,825)	(225,065,825)			(225,065,825)	(225,065,825)		(147,485,635)	(147,485,635)		(77,580,190)	(77,580,190)	
	ED-ID	(10,356,846)	(10,356,846)		(10,356,846)	(10,356,846)	(10,356,846)				(10,356,846)	(10,356,846)	(10,356,846)	
	ED-WA	(16,266,185)	(16,266,185)		(16,266,185)	(16,266,185)	(16,266,185)	(16,266,185)						
Total Electric Transmissic		(251,688,856)	(251,688,856)		(26,623,031)	(225,065,825)	(251,688,856)		(16,266,185)	(147,485,635)	(163,751,820)	(10,356,846)	(77,580,190)	(87,937,036)
Electric Distribution														
3	ED-AN	(417,313)	(417,313)			(417,313)	(417,313)		(244,007)	(244,007)		(173,306)	(173,306)	
	ED-ID	(262,647,380)	(262,647,380)		(262,647,380)	(262,647,380)	(262,647,380)				(262,647,380)	(262,647,380)	(262,647,380)	
	ED-WA	(428,353,311)	(428,353,311)		(428,353,311)	(428,353,311)	(428,353,311)	(428,353,311)						
Total Electric Distribution		(691,418,004)	(691,418,004)		(691,000,691)	(417,313)	(691,418,004)		(428,353,311)	(244,007)	(428,597,318)	(262,647,380)	(173,306)	(262,820,686)
Gas Underground Storage														
	GD-AN	(18,540,297)	(18,540,297)											
	GD-OR	(1,527,682)		(1,527,682)		(1,527,682)								
Total Gas Underground St		(20,067,979)		(18,540,297)		(1,527,682)								
Gas Distribution														
	GD-AN	(1,970,857)	(1,970,857)											
	GD-ID	(95,844,037)	(95,844,037)											
	GD-WA	(173,864,130)	(173,864,130)											
	GD-OR	(132,316,151)		(132,316,151)										
Total Gas Distribution		(403,995,175)		(271,679,024)		(132,316,151)								
General Plant														
4	ED-AN	(37,589,426)	(37,589,426)			(37,589,426)	(37,589,426)		(24,997,344)	(24,997,344)		(12,592,082)	(12,592,082)	
	ED-ID	(12,949,207)	(12,949,207)		(12,949,207)	(12,949,207)	(12,949,207)				(12,949,207)	(12,949,207)	(12,949,207)	
	ED-WA	(24,181,627)	(24,181,627)		(24,181,627)	(24,181,627)	(24,181,627)	(24,181,627)						
7,4	CD-AA	(98,256,335)	(69,462,316)	(19,875,291)	(8,918,728)	(69,462,316)	(69,462,316)		(46,193,135)	(46,193,135)		(23,269,181)	(23,269,181)	
9,4	CD-AN	(8,095,037)	(6,288,063)	(1,806,974)		(6,288,063)	(6,288,063)		(4,181,625)	(4,181,625)		(2,106,438)	(2,106,438)	
9	CD-ID	(7,196,922)	(5,590,425)	(1,606,497)		(5,590,425)	(5,590,425)				(5,590,425)	(5,590,425)	(5,590,425)	
9	CD-WA	(10,033,264)	(7,793,639)	(2,239,625)		(7,793,639)	(7,793,639)	(7,793,639)			(7,793,639)			
8	GD-AA	(2,273,551)		(1,562,748)	(710,803)									
	GD-AN	(3,633,359)		(3,633,359)										
	GD-ID	(2,476,781)		(2,476,781)										
	GD-WA	(11,383,500)		(11,383,500)										
	GD-OR	(5,346,591)		(5,346,591)										
Total General Plant		(223,415,600)	(163,854,703)	(44,584,775)	(14,976,122)	(50,514,898)	(113,339,805)	(163,854,703)	(31,975,266)	(75,372,104)	(107,347,370)	(18,539,632)	(37,967,701)	(56,507,333)
Total Accumulated Depr		(2,273,578,992)	(1,789,954,941)	(334,804,096)	(148,819,955)	(1,042,058,016)	(747,896,925)	(1,789,954,941)	(656,366,774)	(491,167,927)	(1,147,534,701)	(385,691,242)	(256,728,998)	(642,420,240)

Allocation Ratios:				Jurisdiction -				
Service -	Electric	Gas-North	Gas-South	1	3	4	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-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(14,809,887)	(14,809,887)		(14,809,887)	(14,809,887)		(9,704,919)	(9,704,919)		(5,104,968)	(5,104,968)	
1	Misc Intangible Plt (3030)	ED-AN	(2,581,483)	(2,581,483)		(2,581,483)	(2,581,483)		(1,691,646)	(1,691,646)		(889,837)	(889,837)	
Total Production/Transmission			(17,391,370)	(17,391,370)		(17,391,370)	(17,391,370)		(11,396,565)	(11,396,565)		(5,994,805)	(5,994,805)	
Distribution														
	Franchises (302000)	ED-WA	(294,216)	(294,216)		(294,216)	(294,216)	(294,216)		(294,216)				
	Misc Intangible Plt (3030)	ED-WA	(60,760)	(60,760)		(60,760)	(60,760)	(60,760)		(60,760)				
Total Distribution			(354,976)	(354,976)		(354,976)	(354,976)	(354,976)		(354,976)				
General Plant - 303000														
7,4		CD-AA	(4,655,525)	(3,291,224)	(941,719)	(422,582)	(3,291,224)	(3,291,224)	(2,188,697)	(2,188,697)		(1,102,527)	(1,102,527)	
9,1		CD-AN	(136,494)	(106,026)	(30,468)		(106,026)	(106,026)	(69,479)	(69,479)		(36,547)	(36,547)	
		GD-ID	(146,487)		(146,487)									
		GD-WA	(292,811)		(292,811)									
		GD-OR	(121,608)			(121,608)								
Total General Plant - 303000			(5,352,925)	(3,397,250)	(1,411,485)	(544,190)	(3,397,250)	(3,397,250)	(2,258,176)	(2,258,176)		(1,139,074)	(1,139,074)	
Miscellaneous IT Intangible Plant -3031XX														
7,4		CD-AA	(141,803,314)	(100,247,852)	(28,683,975)	(12,871,487)	(100,247,852)	(100,247,852)	(66,665,823)	(66,665,823)		(33,582,029)	(33,582,029)	
9,4		CD-AN	(362,552)	(281,623)	(80,929)		(281,623)	(281,623)	(187,282)	(187,282)		(94,341)	(94,341)	
9		CD-ID	0	0	0		0	0	0	0	0	0	0	
9		CD-WA	(12,139,389)	(9,429,634)	(2,709,755)		(9,429,634)	(9,429,634)	(9,429,634)	(9,429,634)		0	0	
4		ED-AN	(11,652,665)	(11,652,665)			(11,652,665)	(11,652,665)	(7,749,139)	(7,749,139)		(3,903,526)	(3,903,526)	
		ED-ID	0	0			0	0				0	0	
		ED-WA	(1,156,048)	(1,156,048)			(1,156,048)	(1,156,048)	(1,156,048)	(1,156,048)				
8		GD-AA	(182,635)		(125,536)	(57,099)								
		GD-AN	0		0									
		GD-OR	0			0								
Total Misc IT Intangible Plant - 3031XX			(167,296,603)	(122,767,822)	(31,600,195)	(12,928,586)	(10,585,682)	(112,182,140)	(122,767,822)	(10,585,682)	(74,602,244)	(85,187,926)	0	(37,579,896)
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0		0									
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0	0	0	0	0		0	0	
9		CD-ID	0	0	0		0	0			0		0	
9		CD-WA	0	0	0		0	0	0	0				
4		ED-AN	(772,576)	(772,576)			(772,576)	(772,576)	(513,771)	(513,771)		(258,805)	(258,805)	
		ED-WA	0	0			0	0	0	0				
		GD-WA	0		0									
		GD-OR	0			0								
Total General Plant - 390200, 396200			(772,576)	(772,576)	0	0	0	(772,576)	(772,576)	0	(513,771)	(513,771)	0	(258,805)
Total Accumulated Amortization			(191,168,450)	(144,683,994)	(33,011,680)	(13,472,776)	(10,940,658)	(133,743,336)	(144,683,994)	(10,940,658)	(88,770,756)	(99,711,414)	0	(44,972,580)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,187,262	8,294,951	2,799,186	9,093,125	20,187,262	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,011,465	0	0	0	0	25,011,465	0	0	25,011,465	0	0	0
99	GD-OR / AS	4,100,264	0	0	0	0	0	0	0	4,100,264	0	4,100,264	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,912,972	0	0	91,135,026	91,135,026	0	0	26,076,516	26,076,516	0	11,701,430	11,701,430
9	CD-WA / ID / AN	30,529,062	9,438,667	6,036,402	8,239,296	23,714,365	2,712,350	1,734,655	2,367,692	6,814,697	0	0	0
	TOTAL ACCOUNT	208,741,025	17,733,618	8,835,588	108,467,447	135,036,653	27,723,815	1,734,655	28,444,208	57,902,678	4,100,264	11,701,430	15,801,694
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,197,181	425,522	7,798	1,763,861	2,197,181	0	0	0	0	0	0	0
99	GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	140,856	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	321,541	0	0	0	0	0	0	221,014	221,014	0	100,527	100,527
7	CD-AA	80,019,524	0	0	56,569,803	56,569,803	0	0	16,186,349	16,186,349	0	7,263,372	7,263,372
9	CD-WA / ID / AN	6,088,221	4,472,308	7,675	249,225	4,729,208	1,285,188	2,206	71,619	1,359,013	0	0	0
	TOTAL ACCOUNT	88,779,432	4,897,830	15,473	58,582,889	63,496,192	1,426,044	2,206	16,478,982	17,907,232	12,109	7,363,899	7,376,008
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	55,639,999	24,670,292	10,675,285	20,294,422	55,639,999	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,748,123	0	0	0	0	10,125,699	3,109,488	2,512,936	15,748,123	0	0	0
99	GD-OR / AS	4,697,760	0	0	0	0	0	0	0	4,697,760	0	4,697,760	0
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,547,258	0	0	5,335,534	5,335,534	0	0	1,526,659	1,526,659	0	685,065	685,065
9	CD-WA / ID / AN	6,903,426	1,657,217	855,890	2,849,336	5,362,443	476,227	245,954	818,802	1,540,983	0	0	0
	TOTAL ACCOUNT	90,633,754	26,327,509	11,531,175	28,479,292	66,337,976	10,601,926	3,355,442	4,925,200	18,882,568	4,697,760	715,450	5,413,210

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,327,106	345,916	194,665	3,597,409	4,137,990	99,404	55,940	1,033,772	1,189,116	0	0	0	
		TOTAL ACCOUNT	6,055,557	404,782	194,665	4,020,179	4,619,626	321,757	55,940	1,036,305	1,414,002	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,373,313	1,136,798	307,337	5,929,178	7,373,313	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,404,839	0	0	0	0	2,537,895	366,008	500,936	3,404,839	0	0	0	
99		GD-OR / AS	920,184	0	0	0	0	0	0	0	0	920,184	0	920,184	
8		GD-AA	5,647,876	0	0	0	0	0	0	3,882,124	3,882,124	0	1,765,752	1,765,752	
7		CD-AA	14,872,283	0	0	10,513,961	10,513,961	0	0	3,008,365	3,008,365	0	1,349,957	1,349,957	
9		CD-WA / ID / AN	1,998,564	20,210	753,273	778,961	1,552,444	5,808	216,465	223,847	446,120	0	0	0	
		TOTAL ACCOUNT	34,217,059	1,157,008	1,060,610	17,222,100	19,439,718	2,543,703	582,473	7,615,272	10,741,448	920,184	3,115,709	4,035,893	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,089,476	400,088	15,791	2,673,597	3,089,476	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,031,626	400,088	15,791	3,726,861	4,142,740	106,253	0	556,115	662,368	18,586	207,932	226,518	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,256,491	13,664,685	8,809,578	7,782,228	30,256,491	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,229,186	0	0	0	0	2,508,958	899,639	820,589	4,229,186	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	36,519,700	13,916,427	9,202,026	8,647,073	31,765,526	2,581,300	1,012,415	1,068,655	4,662,370	43,834	47,970	91,804	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	48,998,056	12,657,879	6,548,095	29,792,082	48,998,056	0	0	0	0	0	0	0
99	GD-WA / ID / AN	895,466	0	0	0	0	603,068	290,445	1,953	895,466	0	0	0
99	GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626
8	GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	76,065
7	CD-AA	83,778,488	0	0	59,227,202	59,227,202	0	0	16,946,713	16,946,713	0	7,604,573	7,604,573
9	CD-WA/ ID / AN	18,907,545	10,344,939	2,881,344	1,460,719	14,687,002	2,972,782	828,000	419,761	4,220,543	0	0	0
	TOTAL ACCOUNT	153,577,479	23,002,818	9,429,439	90,480,003	122,912,260	3,575,850	1,118,445	17,535,660	22,229,955	754,626	7,680,638	8,435,264
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	284,555	0	6,846	277,709	284,555	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	691,784	0	0	489,057	489,057	0	0	139,934	139,934	0	62,793	62,793
9	CD-WA/ ID / AN	12,080	0	6,659	2,724	9,383	0	1,914	783	2,697	0	0	0
	TOTAL ACCOUNT	997,511	0	13,505	769,490	782,995	0	1,914	140,717	142,631	9,092	62,793	71,885
	TOTAL GENERAL PLANT	643,383,137	88,651,891	41,000,178	329,857,445	459,509,514	52,149,830	7,961,087	80,360,950	140,471,867	11,422,764	31,978,992	43,401,756

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,739	319,716	0	11,645,023	11,964,739	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,601,352	319,716	0	16,194,754	16,514,470	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,521,039	2,558,403	0	20,962,636	23,521,039	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	
7		CD-AA	149,483,025	0	0	105,677,025	105,677,025	0	0	30,237,426	30,237,426	0	13,568,574	
9		CD-WA / ID / AN	844,360	128,315	0	527,567	655,882	36,873	0	151,605	188,478	0	0	
		TOTAL ACCOUNT	174,292,948	2,686,718	0	127,167,228	129,853,946	36,873	0	30,694,579	30,731,452	0	13,707,550	13,707,550
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	862,741	0	0	862,741	862,741	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	9,592,431	0	0	6,781,369	6,781,369	0	0	1,940,357	1,940,357	0	870,705	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	10,455,172	0	0	7,644,110	7,644,110	0	0	1,940,357	1,940,357	0	870,705	870,705
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,633,662	0	0	1,633,662	1,633,662	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,633,662	0	0	1,633,662	1,633,662	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,168,670	0	0	1,533,141	1,533,141	0	0	438,679	438,679	0	196,850	196,850
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	22,531,627	16,214,764	0	1,533,141	17,747,905	4,148,193	0	438,679	4,586,872	0	196,850	196,850
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	97,249	0	0	97,249	97,249	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	7,628,849	0	0	5,393,215	5,393,215	0	0	1,543,163	1,543,163	0	692,471	692,471
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	7,726,098	0	0	5,490,464	5,490,464	0	0	1,543,163	1,543,163	0	692,471	692,471
	TOTAL		364,594,208	19,221,198	0	249,695,809	268,917,007	5,207,660	771,517	61,679,817	67,658,994	425,951	27,592,256	28,018,207

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended January 31, 2022 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(78,265,360)	(55,329,696)	(15,831,517)	(7,104,147)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(863,951)	(671,100)	(192,851)	0
7	282919	CD-AA	(3,880,489)	(2,743,312)	(784,945)	(352,232)
7	283750	CD-AA	399,976	282,763	80,907	36,306
		Total	<u>(82,609,824)</u>	<u>(58,461,345)</u>	<u>(16,728,406)</u>	<u>(7,420,073)</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
Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,087,442	5,087,442	0	0	0	0	5,087,442
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,455)	(1,455)	0	0	0	0	(1,455)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(17)	(17)	0	0	0	0	(17)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	79,272,112	39,436,462	0	118,708,574	70,277,350	34,633,453	8,994,762	4,803,009	0
TOTAL		79,272,112	39,436,462	5,085,970	123,794,544	70,277,350	34,633,453	8,994,762	4,803,009	5,085,970

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.695%	20.228%	9.077%	33.499%	27.633%	100.000%
99	Not Allocated						