

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers Percent	3-01-2022 thru 03-31-2022	409,432 100.000%	267,080 65.232%	142,352 34.768%
3	E-OPS	Direct Distribution Operating Expense Percent	3-01-2022 thru 03-31-2022	3,219,847 100.000%	1,748,177 54.294%	1,471,670 45.706%
	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 Percent		400.000% 100.000%	266.005% 66.501%	133.995% 33.499%

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			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		0	0	0	0
		Total		156,823,542	124,947,019	22,328,295	9,548,228
		Percentage		100.000%	79.673%	14.238%	6.089%
		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%

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

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		Input	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 500 - 894		57,593,346	46,412,847	11,180,499	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		142,841,884	121,811,494	21,030,390	0
		Total		100.000%	85.277%	14.723%	0.000%
		Percentage					
		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%
		Total Percentages		400.000%	310.713%	89.287%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	02-01-2022 thru 03-31-2022	1,418,855,327	970,723,346	448,131,981	
		Percent		100.000%	68.416%	31.584%	
11		Book Depreciation	3-01-2022 thru 03-31-2022	11,853,379	7,926,015	3,927,364	
		Percent		100.000%	66.867%	33.133%	

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Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	02-01-2022 thru 03-31-2022	3,405,463,589 100.000%	2,283,172,804 67.044%	1,122,290,785 32.956%
13	E-PLT	Net Electric General Plant - AMA Percent	02-01-2022 thru 03-31-2022	295,542,192 100.000%	200,271,204 67.764%	95,270,988 32.236%
14		Net Allocated Schedule M's - AMA Percent	3-01-2022 thru 03-31-2022	-19,930,231 100.000%	-13,452,294 67.497%	-6,477,937 32.503%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	40,933,879	0	40,933,879	27,321,463	0	27,321,463	13,612,416	0
99	442200	Commercial - Firm & Int.	30,695,101	0	30,695,101	21,728,199	0	21,728,199	8,966,902	0
1	442300	Industrial	9,192,457	0	9,192,457	4,656,015	0	4,656,015	4,536,442	0
99	444000	Public Street & Highway Lighting	764,671	0	764,671	475,693	0	475,693	288,978	0
99	448000	Interdepartmental Revenue	141,456	0	141,456	110,642	0	110,642	30,814	0
99	499XXX	Unbilled Revenue	(6,747,704)	0	(6,747,704)	(4,378,084)	0	(4,378,084)	(2,369,620)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			74,979,860	0	74,979,860	49,913,928	0	49,913,928	25,065,932	0
1	447XXX	Sales for Resale	0	13,199,386	13,199,386	0	8,649,558	8,649,558	0	4,549,828
TOTAL SALES OF ELECTRICITY			74,979,860	13,199,386	88,179,246	49,913,928	8,649,558	58,563,486	25,065,932	4,549,828
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	15,731	0	15,731	3,435	0	3,435	12,296	0
1	453000	Sales of Water & Water Power	0	48,999	48,999	0	32,109	32,109	0	16,890
1	454000	Rent from Electric Property	194,090	21,395	215,485	89,966	14,020	103,986	104,124	7,375
1	454100	Rent from Trnsmision Joint Use	2,211	0	2,211	864	0	864	1,347	0
1	456XXX	Other Electric Revenues	(2,103,031)	6,965,831	4,862,800	(1,426,555)	4,564,709	3,138,154	(676,476)	2,401,122
TOTAL OTHER OPERATING REVENUE			(1,890,999)	7,036,225	5,145,226	(1,332,290)	4,610,838	3,278,548	(558,709)	2,425,387
TOTAL ELECTRIC REVENUE			73,088,861	20,235,611	93,324,472	48,581,638	13,260,396	61,842,034	24,507,223	6,975,215

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	35,318	35,318	0	23,144	23,144	0	12,174
1	501XXX	Fuel	0	4,045,741	4,045,741	0	2,651,174	2,651,174	0	1,394,567
1	502000	Steam Expense	0	250,946	250,946	0	164,445	164,445	0	86,501
1	505000	Electric Expense	0	61,644	61,644	0	40,395	40,395	0	21,249
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	593,149	593,149	0	388,691	388,691	0	204,458
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	59,991	59,991	0	39,312	39,312	0	20,679
1	511000	Structures	0	47,314	47,314	0	31,005	31,005	0	16,309
1	512000	Boiler Plant	0	454,117	454,117	0	297,583	297,583	0	156,534
1	513000	Electric Plant	0	37,061	37,061	0	24,286	24,286	0	12,775
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	492,613	492,613	0	322,809	322,809	0	169,804
TOTAL STEAM POWER GENERATION EXP			0	6,077,894	6,077,894	0	3,982,844	3,982,844	0	2,095,050
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	215,182	215,182	0	141,009	141,009	0	74,173
1	536000	Water for Power	0	97,866	97,866	0	64,132	64,132	0	33,734
1	537000	Hydraulic Expense	392,030	322,674	714,704	257,289	211,448	468,737	134,741	111,226
1	538000	Electric Expense	0	496,055	496,055	0	325,065	325,065	0	170,990
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	131,107	131,107	0	85,914	85,914	0	45,193
1	540000	Rent	0	196,835	196,835	0	128,986	128,986	0	67,849
1	540100	MT Trust Funds Land Settlement Rents	463,000	0	463,000	303,404	0	303,404	159,596	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	62,034	62,034	0	40,651	40,651	0	21,383
1	542000	Structures	0	51,191	51,191	0	33,545	33,545	0	17,646
1	543000	Reservoirs, Dams, & Waterways	0	14,900	14,900	0	9,764	9,764	0	5,136
1	544000	Electric Plant	0	302,965	302,965	0	198,533	198,533	0	104,432
1	545000	Miscellaneous Hydraulic Plant	0	42,207	42,207	0	27,658	27,658	0	14,549
TOTAL HYDRO POWER GENERATION EXP			855,030	1,933,016	2,788,046	560,693	1,266,705	1,827,398	294,337	666,311
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	33,398	33,398	0	21,886	21,886	0	11,512
1	547XXX	Fuel	0	10,059,061	10,059,061	0	6,591,703	6,591,703	0	3,467,358
1	548000	Generation Expense	0	114,398	114,398	0	74,965	74,965	0	39,433
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	(290,231)	(290,231)	0	(190,188)	(190,188)	0	(100,043)
1	550000	Rent	0	6,351	6,351	0	4,162	4,162	0	2,189
MAINTENANCE										
1	551000	Supervision & Engineering	0	94,522	94,522	0	61,940	61,940	0	32,582
1	552000	Structures	0	5,803	5,803	0	3,803	3,803	0	2,000
1	553000	Generating & Electric Equipment	0	190,230	190,230	0	124,658	124,658	0	65,572
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	407,859	407,859	0	267,270	267,270	0	140,589
TOTAL OTHER POWER GENERATION EXP			0	10,621,391	10,621,391	0	6,960,199	6,960,199	0	3,661,192

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Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	973,630	11,199,340	12,172,970	0	7,338,929	7,338,929	973,630	3,860,411
1	556000	System Control & Load Dispatching	0	65,956	65,956	0	43,221	43,221	0	22,735
E-557	557XXX	Other Expense	(115,370)	4,869,925	4,754,555	(1,422,789)	3,191,262	1,768,473	1,307,419	1,678,663
TOTAL OTHER POWER SUPPLY EXPENSE			858,260	16,135,221	16,993,481	(1,422,789)	10,573,412	9,150,623	2,281,049	5,561,809
TOTAL PRODUCTION OPERATING EXP			1,713,290	34,767,522	36,480,812	(862,096)	22,783,160	21,921,064	2,575,386	11,984,362
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	190,166	190,166	0	124,616	124,616	0	65,550
1	561000	Load Dispatching	0	247,281	247,281	0	162,043	162,043	0	85,238
1	562000	Station Expense	0	34,389	34,389	0	22,535	22,535	0	11,854
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	14,790	14,790	0	9,692	9,692	0	5,098
1	565XXX	Transmission of Electricity by Others	0	1,723,121	1,723,121	0	1,129,161	1,129,161	0	593,960
1	566000	Miscellaneous Transmission Expense	0	366,241	366,241	0	239,998	239,998	0	126,243
1	567000	Rent	0	6,078	6,078	0	3,983	3,983	0	2,095
MAINTENANCE										
1	568000	Supervision & Engineering	0	35,071	35,071	0	22,982	22,982	0	12,089
1	569000	Structures	(2)	41,139	41,137	0	26,958	26,958	(2)	14,181
1	570000	Station Equipment	0	64,819	64,819	0	42,476	42,476	0	22,343
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	26	5,729	5,755	(13)	3,754	3,741	39	1,975
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	52	16,507	16,559	0	10,817	10,817	52	5,690
TOTAL TRANSMISSION OPERATING EXP			76	2,745,331	2,745,407	(13)	1,799,015	1,799,002	89	946,316

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E-DEPX		Depreciation Expense-Production	1,346,261	2,430,896	3,777,157	986,220	1,592,966	2,579,186	360,041	837,930
E-DEPX		Depreciation Expense-Transmission	66,119	1,548,235	1,614,354	43,213	1,014,558	1,057,771	22,906	533,677
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,131	98,131	0	64,305	64,305	0	33,826
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,667	16,667	0	10,922	10,922	0	5,745
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	158,548	0	158,548	81,597	0	81,597	76,951	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,787	1,787	0	940
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	75,067	0	75,067	0	0	0	75,067	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,673	73,673	0	48,278	48,278	0	25,395
99	407382	Amortization of CDA Settlement - Direct	0	0	0	0	0	0	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	35,362	0	35,362	25,756	0	25,756	9,606	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407415	Amortization of Colstrip Recovery Offset	0	0	0	0	0	0	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(237,835)	0	(237,835)	(122,834)	0	(122,834)	(115,001)	0
99	407434	EIM Deferred O&M	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(1,385,941)	0	(1,385,941)	(955,053)	0	(955,053)	(430,888)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(39,588)	0	(39,588)	0	0	0	(39,588)	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	6,586	0	6,586	6,586	0	6,586	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(460)	(460)	0	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,013,786	2,013,786	0	1,319,633	1,319,633	0	694,153
		TOTAL PT DEPR/AMRT/NON-FIT TAXES	(216,116)	6,183,413	5,967,297	(104,430)	4,051,989	3,947,559	(111,686)	2,131,424
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	1,497,250	43,696,266	45,193,516	(966,539)	28,634,164	27,667,625	2,463,789	15,062,102

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	59,244	263,020	322,264	43,601	142,804	186,405	15,643	120,216	
3	582000	Station Expense	70,325	2,779	73,104	45,411	1,509	46,920	24,914	1,270	
3	583000	Overhead Line Expense	189,765	82,727	272,492	129,467	44,916	174,383	60,298	37,811	
3	584000	Underground Line Expense	112,380	0	112,380	62,989	0	62,989	49,391	0	
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	585000	Street Light & Signal System Operation Expense	0	0	0	0	0	0	0	0	
3	586000	Meter Expense	170,222	750	170,972	143,797	407	144,204	26,425	343	
3	587000	Customer Installations Expense	55,661	7,185	62,846	29,184	3,901	33,085	26,477	3,284	
3	588000	Miscellaneous Distribution Expense	(279,947)	274,603	(5,344)	(396,463)	149,093	(247,370)	116,516	125,510	
3	589000	Rent	0	14,490	14,490	0	7,867	7,867	0	6,623	
MAINTENANCE:											
3	590000	Supervision & Engineering	21,638	86,302	107,940	8,650	46,857	55,507	12,988	39,445	
3	591000	Structures	22,139	2,029	24,168	13,798	1,102	14,900	8,341	927	
3	592000	Station Equipment	109,254	3,820	113,074	90,912	2,074	92,986	18,342	1,746	
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	593000	Overhead Lines	2,590,587	6,944	2,597,531	1,502,082	3,770	1,505,852	1,088,505	3,174	
3	594000	Underground Lines	32,226	0	32,226	25,005	0	25,005	7,221	0	
3	595000	Line Transformers	24,504	0	24,504	21,066	0	21,066	3,438	0	
3	596000	Street Light & Signal System Maintenance Exp	7,273	0	7,273	5,762	0	5,762	1,511	0	
3	597000	Meters	1,626	0	1,626	1,550	0	1,550	76	0	
3	598000	Miscellaneous Distribution Expense	32,950	12,660	45,610	21,366	6,874	28,240	11,584	5,786	
TOTAL DISTRIBUTION OPERATING EXP			3,219,847	757,309	3,977,156	1,748,177	411,174	2,159,351	1,471,670	346,135	
E-DEPX		Depreciation Expense-Distribution	4,625,884	7,116	4,633,000	3,035,204	3,864	3,039,068	1,590,680	3,252	
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,495	0	9,495	9,495	0	9,495	0	0	
E-OTX		Taxes Other Than FIT--Distribution	5,241,038	0	5,241,038	4,677,636	0	4,677,636	563,402	0	
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			9,876,417	7,116	9,883,533	7,722,335	3,864	7,726,199	2,154,082	3,252	
TOTAL DISTRIBUTION EXPENSES			13,096,264	764,425	13,860,689	9,470,512	415,038	9,885,550	3,625,752	349,387	

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	12,992	12,992	0	8,475	8,475	0	4,517
2	902000	Meter Reading Expenses	41,097	19,024	60,121	25,341	12,410	37,751	15,756	6,614
2	903XXX	Customer Records & Collection Expenses	74,215	560,533	634,748	38,973	365,647	404,620	35,242	194,886
2	904000	Uncollectible Accounts	1,290,945	0	1,290,945	1,257,113	0	1,257,113	33,832	0
2	905000	Misc Customer Accounts	0	17,308	17,308	0	11,290	11,290	0	6,018
TOTAL CUSTOMER ACCOUNTS EXPENSES			1,406,257	609,857	2,016,114	1,321,427	397,822	1,719,249	84,830	212,035
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	2,843,114	14,306	2,857,420	1,892,154	9,332	1,901,486	950,960	4,974
2	909000	Advertising	(3,801)	16,006	12,205	(3,751)	10,441	6,690	(50)	5,565
2	910000	Misc Customer Service & Info Exp	0	8,220	8,220	0	5,362	5,362	0	2,858
TOTAL CUSTOMER SERVICE & INFO EXP			2,839,313	38,532	2,877,845	1,888,403	25,135	1,913,538	950,910	13,397
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	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			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	73,682	3,744,193	3,817,875	63,323	2,489,926	2,553,249	10,359	1,254,267
4	921000	Office Supplies & Expenses	2,826	351,886	354,712	2,826	234,008	236,834	0	117,878
4	922000	Admin Exp Transferred--Credit	0	(7,666)	(7,666)	0	(5,098)	(5,098)	0	(2,568)
4	923000	Outside Services Employed	76,116	1,088,154	1,164,270	75,753	723,633	799,386	363	364,521
4	924000	Property Insurance Premium	0	178,772	178,772	0	118,885	118,885	0	59,887
4	925XXX	Injuries and Damages	280,924	672,136	953,060	194,477	446,977	641,454	86,447	225,159
4	926XXX	Employee Pensions and Benefits	321,437	1,950,748	2,272,185	219,509	1,297,267	1,516,776	101,928	653,481
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	193,866	327,825	521,691	129,438	214,824	344,262	64,428	113,001
4	930000	Miscellaneous General Expenses	18,683	517,726	536,409	16,517	344,293	360,810	2,166	173,433
4	931000	Rents	700	63,085	63,785	0	41,952	41,952	700	21,133
4	935000	Maintenance of General Plant	171,242	1,144,336	1,315,578	123,183	760,995	884,178	48,059	383,341
TOTAL ADMIN & GEN OPERATING EXP			1,139,576	10,031,195	11,170,771	825,026	6,667,662	7,492,688	314,550	3,363,533

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	319,495	1,509,371	1,828,866	246,242	1,003,747	1,249,989	73,253	505,624
E-AMTX		Amortization Expense-General Plant - 303000	0	25,069	25,069	0	16,665	16,665	0	8,404
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	315,331	3,016,583	3,331,914	315,331	2,006,058	2,321,389	0	1,010,525
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	35,203	35,203	0	23,410	23,410	0	11,793
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	224,003	0	224,003	224,003	0	224,003	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	133,219	0	133,219	133,219	0	133,219	0	0
99	407311	Regulatory Debit - AFUDC Amortization	28,270	126,478	154,748	23,648	84,796	108,444	4,622	41,682
99	407314	Regulatory Debit - FISERVE Amortization	95,372	0	95,372	87,278	0	87,278	8,094	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax De	(138,800)	0	(138,800)	(138,800)	0	(138,800)	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(1,157,016)	0	(1,157,016)	(1,157,016)	0	(1,157,016)	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(1,333,235)	0	(1,333,235)	(719,481)	0	(719,481)	(613,754)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--A&G	86,701	876,098	962,799	58,662	582,614	641,276	28,039	293,484
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,426,660)	5,588,802	4,162,142	(926,914)	3,717,290	2,790,376	(499,746)	1,871,512
		TOTAL ADMIN & GENERAL EXPENSES	(287,084)	15,619,997	15,332,913	(101,888)	10,384,952	10,283,064	(185,196)	5,235,045
		TOTAL EXPENSES BEFORE FIT	18,552,000	60,729,077	79,281,077	11,611,915	39,857,111	51,469,026	6,940,085	20,871,966
		NET OPERATING INCOME (LOSS) BEFORE FIT			14,043,395			10,373,008		
E-FIT		FEDERAL INCOME TAX			(931,695)			(628,567)		
E-FIT		DEFERRED FEDERAL INCOME TAX			(61,687)			295,528		
E-FIT		AMORTIZED ITC			(43,342)			(28,402)		
		ELECTRIC NET OPERATING INCOME (LOSS)			15,080,119			10,734,449		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers	100.000%	65.232%	34.768%
E-ALL	3	Direct Distribution Operating Expense	100.000%	54.294%	45.706%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	13,612,416
99	442200	Commercial - Firm & Int.	8,966,902
1	442300	Industrial	4,536,442
99	444000	Public Street & Highway Lighting	288,978
99	448000	Interdepartmental Revenue	30,814
99	499XXX	Unbilled Revenue	(2,369,620)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>25,065,932</u>
1	447XXX	Sales for Resale	4,549,828
		TOTAL SALES OF ELECTRICITY	<u>29,615,760</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	12,296
1	453000	Sales of Water & Water Power	16,890
1	454000	Rent from Electric Property	111,499
1	454100	Rent from Trnsmision Joint Use	1,347
1	456XXX	Other Electric Revenues	1,724,646
		TOTAL OTHER OPERATING REVENUE	<u>1,866,678</u>
		TOTAL ELECTRIC REVENUE	<u>31,482,438</u>

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

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	12,174
1	501XXX	Fuel	1,394,567
1	502000	Steam Expense	86,501
1	505000	Electric Expense	21,249
1	506XXX	Miscellaneous Steam Power Generation Op Exp	204,458
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	20,679
1	511000	Structures	16,309
1	512000	Boiler Plant	156,534
1	513000	Electric Plant	12,775
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	169,804
		TOTAL STEAM POWER GENERATION EXP	<u>2,095,050</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	74,173
1	536000	Water for Power	33,734
1	537000	Hydraulic Expense	245,967
1	538000	Electric Expense	170,990
1	539000	Miscellaneous Hydraulic Power Generation Exp	45,193
1	540000	Rent	67,849
1	540100	MT Trust Funds Land Settlement Rents	159,596
		MAINTENANCE	
1	541000	Supervision & Engineering	21,383
1	542000	Structures	17,646
1	543000	Reservoirs, Dams, & Waterways	5,136
1	544000	Electric Plant	104,432
1	545000	Miscellaneous Hydraulic Plant	14,549
		TOTAL HYDRO POWER GENERATION EXP	<u>960,648</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	11,512
1	547XXX	Fuel	3,467,358
1	548000	Generation Expense	39,433
1	549XXX	Miscellaneous Other Power Generation Op Exp	(100,043)
1	550000	Rent	2,189
		MAINTENANCE	
1	551000	Supervision & Engineering	32,582
1	552000	Structures	2,000
1	553000	Generating & Electric Equipment	65,572
1	554XXX	Miscellaneous Other Power Generation Maint Exp	140,589
		TOTAL OTHER POWER GENERATION EXP	<u>3,661,192</u>

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

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	4,834,041
1	556000	System Control & Load Dispatching	22,735
E-557	557XXX	Other Expense	2,986,082
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>7,842,858</u>
		TOTAL PRODUCTION OPERATING EXP	<u>14,559,748</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	65,550
1	561000	Load Dispatching	85,238
1	562000	Station Expense	11,854
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	5,098
1	565XXX	Transmission of Electricity by Others	593,960
1	566000	Miscellaneous Transmission Expense	126,243
1	567000	Rent	2,095
		MAINTENANCE	
1	568000	Supervision & Engineering	12,089
1	569000	Structures	14,179
1	570000	Station Equipment	22,343
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	2,014
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	5,742
		TOTAL TRANSMISSION OPERATING EXP	<u>946,405</u>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,197,971
E-DEPX		Depreciation Expense-Transmission	556,583
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,826
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	5,745
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	76,951
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	940
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	75,067
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,395
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	9,606
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(115,001)
99	407434	EIM Deferred O&M	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(430,888)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(39,588)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	694,153
		TOTAL PT DEPR/AMRT/NON-FIT TAXES	2,019,738
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	17,525,891

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	135,859
3	582000	Station Expense	26,184
3	583000	Overhead Line Expense	98,109
3	584000	Underground Line Expense	49,391
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	26,768
3	587000	Customer Installations Expense	29,761
3	588000	Miscellaneous Distribution Expense	242,026
3	589000	Rent	6,623
		MAINTENANCE:	
3	590000	Supervision & Engineering	52,433
3	591000	Structures	9,268
3	592000	Station Equipment	20,088
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	1,091,679
3	594000	Underground Lines	7,221
3	595000	Line Transformers	3,438
3	596000	Street Light & Signal System Maintenance Exp	1,511
3	597000	Meters	76
3	598000	Miscellaneous Distribution Expense	17,370
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,817,805</u>
E-DEPX		Depreciation Expense-Distribution	1,593,932
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	<u>563,402</u>
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,157,334</u>
		TOTAL DISTRIBUTION EXPENSES	<u>3,975,139</u>

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

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	4,517
2	902000	Meter Reading Expenses	22,370
2	903XXX	Customer Records & Collection Expenses	230,128
2	904000	Uncollectible Accounts	33,832
2	905000	Misc Customer Accounts	6,018
		TOTAL CUSTOMER ACCOUNTS EXPENSES	296,865
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	955,934
2	909000	Advertising	5,515
2	910000	Misc Customer Service & Info Exp	2,858
		TOTAL CUSTOMER SERVICE & INFO EXP	964,307
		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	1,264,626
4	921000	Office Supplies & Expenses	117,878
4	922000	Admin Exp Transferred--Credit	(2,568)
4	923000	Outside Services Employed	364,884
4	924000	Property Insurance Premium	59,887
4	925XXX	Injuries and Damages	311,606
4	926XXX	Employee Pensions and Benefits	755,409
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	177,429
4	930000	Miscellaneous General Expenses	175,599
4	931000	Rents	21,833
4	935000	Maintenance of General Plant	431,400
		TOTAL ADMIN & GEN OPERATING EXP	3,678,083

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	578,877
E-AMTX		Amortization Expense-General Plant - 303000	8,404
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,010,525
E-AMTX		Amortization Expense-General Plant - 390200, 396200	11,793
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407306	Regulatory Debit - AMI Amortization	0
99	407307	Regulatory Debit - Existing Meters Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	46,304
99	407314	Regulatory Debit - FISERVE Amortization	8,094
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	0
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax De	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0
99	407447	Regulatory Credit - COVID-19 Deferral	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(613,754)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	321,523
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,371,766
		TOTAL ADMIN & GENERAL EXPENSES	5,049,849
		TOTAL EXPENSES BEFORE FIT	27,812,051
		NET OPERATING INCOME (LOSS) BEFORE FIT	3,670,387
E-FIT		FEDERAL INCOME TAX	(303,128)
E-FIT		DEFERRED FEDERAL INCOME TAX	(357,215)
E-FIT		AMORTIZED ITC	(14,940)
		ELECTRIC NET OPERATING INCOME (LOSS)	4,345,670

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	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended March 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(5,721)	67,481	61,760	(6,321)	44,220	37,899	600	23,261	23,861
1	456010	Other Electric Rev-Financial	0	345,224	345,224	0	226,225	226,225	0	118,999	118,999
1	456015	Other Electric Rev-CT Fuel Sales	0	4,617,011	4,617,011	0	3,025,527	3,025,527	0	1,591,484	1,591,484
1	456016	Other Electric Rev-Resource Opt	0	136,174	136,174	0	89,235	89,235	0	46,939	46,939
1	456017	Other Electric Rev-Non Resource	0	10,168	10,168	0	6,663	6,663	0	3,505	3,505
1	456018	Other Electric Rev-Extraction	0	55,378	55,378	0	36,289	36,289	0	19,089	19,089
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(13,742)	137,576	123,834	0	90,154	90,154	(13,742)	47,422	33,680
1	456050	Other Electric Rev-Attachment Fees	22,325	0	22,325	8,837	0	8,837	13,488	0	13,488
1	456100	Transmission Revenue of Others	0	1,256,612	1,256,612	0	823,458	823,458	0	433,154	433,154
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,458	50,458	0	26,542	26,542
1	456130	Ancillary Services Revenue	0	97,399	97,399	0	63,826	63,826	0	33,573	33,573
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	(145,668)	0	(145,668)	88,043	0	88,043	(233,711)	0	(233,711)
1	456329	Amortization Res Decoupling Deferral	312,711	0	312,711	99,829	0	99,829	212,882	0	212,882
1	456338	Non-res Decoupling Deferred Rev	(995,239)	0	(995,239)	(486,569)	0	(486,569)	(508,670)	0	(508,670)
1	456339	Amortization Non-res Decoupling	(1,324,115)	0	(1,324,115)	(1,139,896)	0	(1,139,896)	(184,219)	0	(184,219)
1	456380	Other Electric Revenue-Clearwater	31,664	0	31,664	0	0	0	31,664	0	31,664
1	456700	Other Electric Rev-Low Voltage	14,756	0	14,756	9,523	0	9,523	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	97,177	97,177	0	51,117	51,117
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(21,975)	(21,975)	0	(14,400)	(14,400)	0	(7,575)	(7,575)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	21,975	21,975	0	14,400	14,400	0	7,575	7,575
1	456730	Other Elec Rev-Intraco Thermal	0	17,514	17,514	0	11,477	11,477	0	6,037	6,037
TOTAL ACCOUNT 456			(2,103,029)	6,965,831	4,862,802	(1,426,554)	4,564,709	3,138,155	(676,475)	2,401,122	1,724,647

ALLOCATION RATIOS:

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	10,633,929	10,633,929	0	6,968,414	6,968,414	0	3,665,515	3,665,515
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	137,297	137,297	0	89,971	89,971	0	47,326	47,326
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	973,630	0	973,630	0	0	0	973,630	0	973,630
1	555550	Non Monetary - Exchange Power	0	(8,633)	(8,633)	0	(5,657)	(5,657)	0	(2,976)	(2,976)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	339,348	339,348	0	222,375	222,375	0	116,973	116,973
1	555710	Intercompany Purchase	0	97,399	97,399	0	63,826	63,826	0	33,573	33,573
TOTAL ACCOUNT 555			973,630	11,199,340	12,172,970	0	7,338,929	7,338,929	973,630	3,860,411	4,834,041

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	5,675	504,569	510,244	5,675	330,644	336,319	0	173,925	173,925
1	557010	Other Power Supply Expense - Financial	0	(18,669)	(18,669)	0	(12,234)	(12,234)	0	(6,435)	(6,435)
1	557018	Merchandise Processing Fee	0	3,691	3,691	0	2,419	2,419	0	1,272	1,272
1	557150	Fuel - Economic Dispatch	0	(230,441)	(230,441)	0	(151,008)	(151,008)	0	(79,433)	(79,433)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	100,670	0	100,670	161,431	0	161,431	(60,761)	0	(60,761)
1	557165	Other Resource Costs-CAISO Charges	0	15,016	15,016	0	9,840	9,840	0	5,176	5,176
1	557170	Broker Fees - Power	0	32,655	32,655	0	21,399	21,399	0	11,256	11,256
1	557171	REC Broker Fees	0	3,473	3,473	0	2,276	2,276	0	1,197	1,197
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(1,639,075)	0	(1,639,075)	(1,639,075)	0	(1,639,075)	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	87,224	0	87,224	87,224	0	87,224	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(79,502)	0	(79,502)	(79,502)	0	(79,502)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	604,925	0	604,925	0	0	0	604,925	0	604,925
99	557390	Idaho PCA Amortization	736,490	0	736,490	0	0	0	736,490	0	736,490
1	557395	Optional Renewable Power Expense Offset	0	55	55	0	36	36	0	19	19
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	97,556	97,556	0	63,928	63,928	0	33,628	33,628
1	557711	Turbine Gas Bookout Offset	0	(97,556)	(97,556)	0	(63,928)	(63,928)	0	(33,628)	(33,628)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,559,576	4,559,576	0	2,987,890	2,987,890	0	1,571,686	1,571,686
TOTAL ACCOUNT 557			(115,370)	4,869,925	4,754,555	(1,422,789)	3,191,262	1,768,473	1,307,419	1,678,663	2,986,082

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	10,524	14,306	24,830	4,507	9,332	13,839	6,017	4,974	10,991
99	908600	Public Purpose Tariff Rider Expense Offset	3,133,152	0	3,133,152	2,085,315	0	2,085,315	1,047,837	0	1,047,837
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(300,562)	0	(300,562)	(197,668)	0	(197,668)	(102,894)	0	(102,894)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,843,114	14,306	2,857,420	1,892,154	9,332	1,901,486	950,960	4,974	955,934

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.232%	34.768%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.49%	54.49%
2	Cost of Debt		4.663%	4.668%
	Total Weighted Cost		2.541%	2.544%
E-APL	Net Rate Base	2,905,866,659	1,962,577,250	943,289,409
	Interest Deduction for FIT Calculation	73,866,371	49,869,088	23,997,283
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	93,324,472	61,842,034	31,482,438
E-OPS	Less: Operating & Maintenance Expense	59,268,105	37,004,892	22,263,213
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	11,795,349	7,825,589	3,969,760
E-OTX	Less: Taxes Other than FIT	8,217,623	6,638,545	1,579,078
	Net Operating Income Before FIT	14,043,395	10,373,008	3,670,387
E-INT	Less: Monthly Interest Expense	6,155,531	4,155,757	1,999,774
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(2,131)	0	(2,131)
E-SCM	Plus: Schedule M Adjustments	(12,322,377)	(9,210,427)	(3,111,950)
	Taxable Net Operating Income	(4,436,644)	(2,993,176)	(1,443,468)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(931,695)	(628,567)	(303,128)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(931,695)	(628,567)	(303,128)
E-DTE	Deferred FIT	1,823,367	1,433,226	390,141
E-DTE	Customer Tax Credit Amortization	(1,885,054)	(1,137,698)	(747,356)
1	411400 Amortized Investment Tax Credit	(43,342)	(28,402)	(14,940)
	Total Net FIT/Deferred FIT	(1,036,724)	(361,441)	(675,283)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,682,586	8,670,606	15,353,192	4,635,705	5,725,575	10,361,280	2,046,881	2,945,031	4,991,912
12	997001 Contributions In Aid of Construction	0	691,667	691,667	0	463,721	463,721	0	227,946	227,946
12	997002 Injuries and Damages	0	163,991	163,991	0	109,946	109,946	0	54,045	54,045
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	226,072	226,072	0	151,568	151,568	0	74,504	74,504
99	997007 Idaho PCA	1,341,415	0	1,341,415	0	0	0	1,341,415	0	1,341,415
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	42,011	42,011	0	28,166	28,166	0	13,845	13,845
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	57,014	0	57,014	203,409	0	203,409	(146,395)	0	(146,395)
12	997020 FAS87 Current Pension Accrual	0	(48,173)	(48,173)	0	(32,297)	(32,297)	0	(15,876)	(15,876)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	1,289,143	(182,449)	1,106,694	1,175,282	(122,321)	1,052,961	113,861	(60,128)	53,733
99	997031 Decoupling Mechanism	2,152,312	0	2,152,312	1,438,594	0	1,438,594	713,718	0	713,718
12	997032 Interest Rate Swaps	0	(11,752,676)	(11,752,676)	0	(7,879,464)	(7,879,464)	0	(3,873,212)	(3,873,212)
99	997033 BPA Residential Exchange	117,651	0	117,651	60,736	0	60,736	56,915	0	56,915
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
99	997035 Leases	0	33,869	33,869	0	22,523	22,523	0	11,346	11,346
99	997043 Washington Deferred Power Costs	(1,639,075)	0	(1,639,075)	(1,639,075)	0	(1,639,075)	0	0	0
12	997044 Non-Monetary Power Costs	0	(8,633)	(8,633)	0	(5,788)	(5,788)	0	(2,845)	(2,845)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(185,131)	(185,131)	0	(124,119)	(124,119)	0	(61,012)	(61,012)
12	997049 Tax Depreciation	0	(14,222,554)	(14,222,554)	0	(9,535,369)	(9,535,369)	0	(4,687,185)	(4,687,185)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	0	0	0	0	0	0	0	0	0
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,348	22,348	0	10,985	10,985
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,394	49,394	0	24,280	24,280
99	997065 Amortization - Unbilled Revenue Add-Ins	28,235	0	28,235	118,680	0	118,680	(90,445)	0	(90,445)
12	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,217	109,217	0	57,450	57,450
12	997080 Book Transportation Depreciation	0	447,748	447,748	0	300,188	300,188	0	147,560	147,560
12	997081 Deferred Compensation	0	(6,494)	(6,494)	0	(4,354)	(4,354)	0	(2,140)	(2,140)
4	997082 Meal Disallowances	0	3,000	3,000	0	1,995	1,995	0	1,005	1,005
12	997083 Paid Time Off	0	558,478	558,478	0	374,426	374,426	0	184,052	184,052
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	35,479	0	35,479	0	0	0	35,479	0	35,479
99	997095 WA REC Deferral	7,722	0	7,722	7,722	0	7,722	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,828	1,828	0	899	899
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	128,012	128,012	0	85,824	85,824	0	42,188	42,188
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(3,633,333)	(3,633,333)	0	(2,435,932)	(2,435,932)	0	(1,197,401)	(1,197,401)
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

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997107	MDM System	357,221	0	357,221	357,221	0	357,221	0	0	0
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	95,372	0	95,372	87,278	0	87,278	8,094	0	8,094
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
99	997115	AFUDC Equity DFIT Deferral	(138,800)	0	(138,800)	(138,800)	0	(138,800)	0	0	0
99	997117	Colstrip Plant Adjustment	(361,759)	0	(361,759)	(244,568)	0	(244,568)	(117,191)	0	(117,191)
99	997119	AFUDC Tax CPI	0	279,391	279,391	0	187,315	187,315	0	92,076	92,076
99	997120	Transportation Tax Disallowance	0	7,349	7,349	0	4,927	4,927	0	2,422	2,422
99	997123	EIM Deferred O&M	0	0	0	0	0	0	0	0	0
99	997124	Colstrip Recovery Offset	0	0	0	0	0	0	0	0	0
99	997125	COVID-19	(1,157,016)	0	(1,157,016)	(1,157,016)	0	(1,157,016)	0	0	0
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127	CARES Act SS Deferral	0	(301)	(301)	0	(202)	(202)	0	(99)	(99)
99	997128	Meters Expensed	0	(119,080)	(119,080)	0	(79,836)	(79,836)	0	(39,244)	(39,244)
99	997129	Mixed Service Costs (IDD#5)	0	(1,300,000)	(1,300,000)	0	(871,572)	(871,572)	0	(428,428)	(428,428)
99	997130	Wild Fire Resiliency Deferral	(1,333,235)	0	(1,333,235)	(719,481)	0	(719,481)	(613,754)	0	(613,754)
99	997132	Battery Storage Deferral	14,721	0	14,721	14,721	0	14,721	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	7,607,852	(19,930,229)	(12,322,377)	4,241,866	(13,452,293)	(9,210,427)	3,365,986	(6,477,936)	(3,111,950)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.044%	32.956%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Month Ended March 31, 2022
Average of Monthly Averages Basis

Report ID:
E-DTE-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basi	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	3,038,858	3,038,858	0	2,037,372	2,037,372	0	1,001,486	1,001,486
99	410100	Deferred Federal Income Tax Expense - Washington	538,099	0	538,099	538,099	0	538,099	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(288,399)	0	(288,399)	0	0	0	(288,399)	0	(288,399)
	410100	Total	249,700	3,038,858	3,288,558	538,099	2,037,372	2,575,471	(288,399)	1,001,486	713,087
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(1,126,703)	(1,126,703)	0	(755,439)	(755,439)	0	(371,264)	(371,264)
99	411100	Deferred Federal Income Tax Expense - Washington	(455,393)	0	(455,393)	(455,393)	0	(455,393)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	11,386	0	11,386	0	0	0	11,386	0	11,386
	411100	Total	(444,007)	(1,126,703)	(1,570,710)	(455,393)	(755,439)	(1,210,832)	11,386	(371,264)	(359,878)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	68,587	0	68,587	68,587	0	68,587	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	36,932	0	36,932	0	0	0	36,932	0	36,932
	410193	Total	105,519	0	105,519	68,587	0	68,587	36,932	0	36,932
Total Deferred Federal Income Tax Expense			(88,788)	1,912,155	1,823,367	151,293	1,281,933	1,433,226	(240,081)	630,222	390,141
99	411193	Customer Tax Credit Amortization - Washington	(1,137,698)	0	(1,137,698)	(1,137,698)	0	(1,137,698)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(747,356)	0	(747,356)	0	0	0	(747,356)	0	(747,356)
	411193	Total	(1,885,054)	0	(1,885,054)	(1,137,698)	0	(1,137,698)	(747,356)	0	(747,356)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			67.044%			32.956%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	4,963	4,963	0	3,252	3,252	0	1,711	1,711
1	408140	State Kwh Generation Tax	0	151,891	151,891	0	99,534	99,534	0	52,357	52,357
1	408150	R&P Property Tax--Production	0	1,319,970	1,319,970	0	864,976	864,976	0	454,994	454,994
1	408180	R&P Property Tax--Transmission	0	536,962	536,962	0	351,871	351,871	0	185,091	185,091
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	2,013,786	2,013,786	0	1,319,633	1,319,633	0	694,153	694,153
DISTRIBUTION											
99	408110	State Excise Tax	2,089,470	0	2,089,470	2,089,470	0	2,089,470	0	0	0
99	408120	Municipal Occupation & License Tax	2,231,981	0	2,231,981	1,875,777	0	1,875,777	356,204	0	356,204
99	408160	Miscellaneous State or Local Tax--WA & ID	69	0	69	0	0	0	69	0	69
99	408170	R&P Property Tax--Distribution	995,323	0	995,323	712,389	0	712,389	282,934	0	282,934
99	409100	State Income Tax--Idaho	(73,674)	0	(73,674)	0	0	0	(73,674)	0	(73,674)
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,131)	0	(2,131)	0	0	0	(2,131)	0	(2,131)
TOTAL DISTRIBUTION			5,241,038	0	5,241,038	4,677,636	0	4,677,636	563,402	0	563,402
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	86,701	876,098	962,799	58,662	582,614	641,276	28,039	293,484	321,523
TOTAL A&G			86,701	876,098	962,799	58,662	582,614	641,276	28,039	293,484	321,523
TOTAL TAXES OTHER THAN FIT			5,327,739	2,889,884	8,217,623	4,736,298	1,902,247	6,638,545	591,441	987,637	1,579,078

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,508,333	7,508,333	0	4,920,211	4,920,211	0	2,588,122	2,588,122
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	1,041,569	1,041,569	0	682,540	682,540	0	359,029	359,029
1	182381	CDA Settlement Past Storage	0	28,143,393	28,143,393	0	18,442,365	18,442,365	0	9,701,028	9,701,028
1	302000	Franchises & Consents	2,701,021	44,049,218	46,750,239	2,701,021	28,865,453	31,566,474	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,194,755	16,514,471	319,716	10,655,137	10,974,853	0	5,539,618	5,539,618
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,824,135	123,124,828	125,948,963	2,824,135	81,879,242	84,703,377	0	41,245,586	41,245,586
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	9,590,530	9,590,530	0	6,377,798	6,377,798	0	3,212,732	3,212,732
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,401,558	4,401,558	0	2,927,080	2,927,080	0	1,474,478	1,474,478
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	5,801,602	5,801,602	0	3,858,123	3,858,123	0	1,943,479	1,943,479
TOTAL INTANGIBLE PLANT			22,059,636	333,421,376	355,481,012	22,059,636	220,810,582	242,870,218	0	112,610,794	112,610,794
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	111,632,575	28,854,241	140,486,816	72,946,015	18,908,184	91,854,199	38,686,560	9,946,057	48,632,617
1	312000	Boiler Plant	146,316,920	46,758,362	193,075,282	94,684,408	30,640,755	125,325,163	51,632,512	16,117,607	67,750,119
1	313000	Generators	(93,174)	0	(93,174)	(61,276)	0	(61,276)	(31,898)	0	(31,898)
1	314000	Turbogenerator Units	40,256,865	18,589,251	58,846,116	26,316,217	12,181,536	38,497,753	13,940,648	6,407,715	20,348,363
1	315000	Accessory Electric Equipment	18,187,394	12,492,849	30,680,243	11,885,879	8,186,564	20,072,443	6,301,515	4,306,285	10,607,800
1	316000	Miscellaneous Power Plant Equipment	14,564,387	2,476,959	17,041,346	9,518,533	1,623,151	11,141,684	5,045,854	853,808	5,899,662
TOTAL STEAM PRODUCTION PLANT			330,864,967	113,029,245	443,894,212	215,289,776	74,068,064	289,357,840	115,575,191	38,961,181	154,536,372
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	105,741,544	105,741,544	0	69,292,434	69,292,434	0	36,449,110	36,449,110
1	332XXX	Reservoirs, Dams, & Waterways	0	198,222,652	198,222,652	0	129,895,304	129,895,304	0	68,327,348	68,327,348
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	81,851,598	81,851,598	0	53,637,352	53,637,352	0	28,214,246	28,214,246
1	335XXX	Miscellaneous Power Plant Equipment	0	13,194,285	13,194,285	0	8,646,215	8,646,215	0	4,548,070	4,548,070
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,390,934	2,390,934	0	1,257,676	1,257,676
TOTAL HYDRAULIC PRODUCTION PLANT			0	703,133,292	703,133,292	0	460,763,246	460,763,246	0	242,370,046	242,370,046
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	17,371,088	17,371,088	0	11,383,274	11,383,274	0	5,987,814	5,987,814
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,426	21,069,426	0	13,806,795	13,806,795	0	7,262,631	7,262,631
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	239,287,099	239,287,099	0	156,804,836	156,804,836	0	82,482,263	82,482,263
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	25,636,820	25,636,820	0	16,799,808	16,799,808	0	8,837,012	8,837,012
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,762	21,762	0	11,447	11,447
1	346000	Miscellaneous Power Plant Equipment	0	1,641,999	1,641,999	0	1,076,002	1,076,002	0	565,997	565,997
TOTAL OTHER PRODUCTION PLANT			0	327,560,863	327,560,863	0	214,650,634	214,650,634	0	112,910,229	112,910,229
TOTAL PRODUCTION PLANT			330,864,967	1,143,723,400	1,474,588,367	215,289,776	749,481,944	964,771,720	115,575,191	394,241,456	509,816,647

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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,149,176	29,777,534	410,632	19,101,455	19,512,087	217,726	10,047,721	10,265,447
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	9,446	30,158,765	30,168,211	6,190	19,763,039	19,769,229	3,256	10,395,726	10,398,982
1	353XXX	Station Equipment	12,666,857	336,647,511	349,314,368	8,279,781	220,605,114	228,884,895	4,387,076	116,042,397	120,429,473
1	354000	Towers & Fixtures	15,998,757	1,167,384	17,166,141	10,455,204	764,987	11,220,191	5,543,553	402,397	5,945,950
1	355000	Poles & Fixtures	5,418	330,754,178	330,759,596	3,541	216,743,213	216,746,754	1,877	114,010,965	114,012,842
1	356000	Overhead Conductors & Devices	12,532,386	162,621,740	175,154,126	8,189,933	106,566,026	114,755,959	4,342,453	56,055,714	60,398,167
1	357000	Underground Conduit	0	2,966,913	2,966,913	0	1,944,218	1,944,218	0	1,022,695	1,022,695
1	358000	Underground Conductors & Devices	0	6,594,842	6,594,842	0	4,321,600	4,321,600	0	2,273,242	2,273,242
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			41,920,056	902,540,205	944,460,261	27,396,799	591,434,597	618,831,396	14,523,257	311,105,608	325,628,865
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,834,919	0	11,834,919	10,364,365	0	10,364,365	1,470,554	0	1,470,554
99	360400	Land Easements	3,984,339	0	3,984,339	1,356,830	0	1,356,830	2,627,509	0	2,627,509
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	28,170,397	0	28,170,397	20,531,124	0	20,531,124	7,639,273	0	7,639,273
3	362000	Station Equipment	158,502,179	3,186,223	161,688,402	105,571,518	1,729,928	107,301,446	52,930,661	1,456,295	54,386,956
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	510,041,483	0	510,041,483	334,787,988	0	334,787,988	175,253,495	0	175,253,495
99	365000	Overhead Conductors & Devices	320,142,518	0	320,142,518	199,771,133	0	199,771,133	120,371,385	0	120,371,385
99	366000	Underground Conduit	145,118,768	0	145,118,768	95,690,122	0	95,690,122	49,428,646	0	49,428,646
99	367000	Underground Conductors & Devices	258,022,567	0	258,022,567	173,465,236	0	173,465,236	84,557,331	0	84,557,331
99	368000	Line Transformers	309,503,059	0	309,503,059	213,712,075	0	213,712,075	95,790,984	0	95,790,984
99	369XXX	Services	203,650,386	0	203,650,386	133,442,396	0	133,442,396	70,207,990	0	70,207,990
99	371XXX	Installations on Customers' Premises	3,593,238	0	3,593,238	3,593,238	0	3,593,238	0	0	0
99	370XXX	Meters	85,477,846	0	85,477,846	60,819,119	0	60,819,119	24,658,727	0	24,658,727
99	373XXX	Street Light & Signal Systems	74,431,314	0	74,431,314	48,119,365	0	48,119,365	26,311,949	0	26,311,949
TOTAL DISTRIBUTION PLANT			2,112,840,863	3,186,223	2,116,027,086	1,401,224,509	1,729,928	1,402,954,437	711,616,354	1,456,295	713,072,649
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	26,563,328	108,643,251	135,206,579	17,733,619	72,248,848	89,982,467	8,829,709	36,394,403	45,224,112
4	391XXX	Office Furniture & Equipment	4,700,772	50,327,339	55,028,111	4,685,299	33,468,184	38,153,483	15,473	16,859,155	16,874,628
4	392XXX	Transportation Equipment	39,634,440	28,937,797	68,572,237	27,276,561	19,243,924	46,520,485	12,357,879	9,693,873	22,051,752
4	393000	Stores Equipment	599,447	4,028,055	4,627,502	404,782	2,678,697	3,083,479	194,665	1,349,358	1,544,023
4	394000	Tools, Shop & Garage Equipment	2,250,780	17,321,021	19,571,801	1,185,740	11,518,652	12,704,392	1,065,040	5,802,369	6,867,409
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	3,728,049	4,143,928	400,088	2,479,190	2,879,278	15,791	1,248,859	1,264,650
4	396XXX	Power Operated Equipment	23,061,735	8,647,073	31,708,808	13,792,553	5,750,390	19,542,943	9,269,182	2,896,683	12,165,865
4	397XXX	Communications Equipment	32,448,144	90,721,711	123,169,855	22,995,414	60,330,845	83,326,259	9,452,730	30,390,866	39,843,596
4	398000	Miscellaneous Equipment	13,505	769,489	782,994	0	511,718	511,718	13,505	257,771	271,276
TOTAL GENERAL PLANT			131,201,748	322,585,895	453,787,643	89,285,867	214,522,846	303,808,713	41,915,881	108,063,049	149,978,930
TOTAL PLANT IN SERVICE			2,638,887,270	2,705,457,099	5,344,344,369	1,755,256,587	1,777,979,897	3,533,236,484	883,630,683	927,477,202	1,811,107,885

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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(272,577,392)	(75,312,617)	(347,890,009)	(179,045,148)	(49,352,358)	(228,397,506)	(93,532,244)	(25,960,259)	(119,492,503)
E-ADEP		Hydro Production Plant	0	(176,401,601)	(176,401,601)	0	(115,595,969)	(115,595,969)	0	(60,805,632)	(60,805,632)
E-ADEP		Other Production Plant	0	(160,975,565)	(160,975,565)	0	(105,487,288)	(105,487,288)	0	(55,488,277)	(55,488,277)
E-ADEP		Transmission Plant	(26,707,109)	(227,338,263)	(254,045,372)	(16,321,137)	(148,974,764)	(165,295,901)	(10,385,972)	(78,363,499)	(88,749,471)
E-ADEP		Distribution Plant	(696,743,772)	(427,987)	(697,171,759)	(431,998,720)	(232,371)	(432,231,091)	(264,745,052)	(195,616)	(264,940,668)
E-ADEP		General Plant	(50,964,418)	(107,281,033)	(158,245,451)	(32,194,550)	(71,342,959)	(103,537,509)	(18,769,868)	(35,938,074)	(54,707,942)
TOTAL ACCUMULATED DEPRECIATION			(1,046,992,691)	(747,737,066)	(1,794,729,757)	(659,559,555)	(490,985,709)	(1,150,545,264)	(387,433,136)	(256,751,357)	(644,184,493)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,534,220)	(17,534,220)	0	(11,490,174)	(11,490,174)	0	(6,044,046)	(6,044,046)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(369,219)	0	(369,219)	(369,219)	0	(369,219)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,434,853)	(3,434,853)	0	(2,283,173)	(2,283,173)	0	(1,151,680)	(1,151,680)
E-AAAMT		Miscellaneous IT Intangible Plant - 3031XX	(11,057,505)	(110,929,847)	(121,987,352)	(11,057,505)	(73,769,457)	(84,826,962)	0	(37,160,390)	(37,160,390)
E-AAAMT		General Plant - 390200, 396200	0	(825,380)	(825,380)	0	(548,886)	(548,886)	0	(276,494)	(276,494)
TOTAL ACCUMULATED AMORTIZATION			(11,426,724)	(132,724,300)	(144,151,024)	(11,426,724)	(88,091,690)	(99,518,414)	0	(44,632,610)	(44,632,610)
TOTAL ACCUMULATED DEPR/AMORT			(1,058,419,415)	(880,461,366)	(1,938,880,781)	(670,986,279)	(579,077,399)	(1,250,063,678)	(387,433,136)	(301,383,967)	(688,817,103)
NET ELECTRIC UTILITY PLANT before ADFIT			1,580,467,855	1,824,995,733	3,405,463,588	1,084,270,308	1,198,902,498	2,283,172,806	496,197,547	626,093,235	1,122,290,782
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	(532,801,418)	(532,801,418)	0	(357,211,383)	(357,211,383)	0	(175,590,035)	(175,590,035)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(55,544,882)	(55,544,882)	0	(36,937,902)	(36,937,902)	0	(18,606,980)	(18,606,980)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,811,833)	(2,811,833)	0	(1,869,897)	(1,869,897)	0	(941,936)	(941,936)
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	(5,910,113)	(5,910,113)	0	(3,872,897)	(3,872,897)	0	(2,037,216)	(2,037,216)
1		ADFIT - CDA Settlement Costs (283333)	0	271,282	271,282	0	177,771	177,771	0	93,511	93,511
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(967,678)	(967,678)	0	(648,770)	(648,770)	0	(318,908)	(318,908)
TOTAL ACCUMULATED DFIT			0	(597,481,879)	(597,481,879)	0	(400,175,038)	(400,175,038)	0	(197,306,841)	(197,306,841)
NET ELECTRIC UTILITY PLANT			1,580,467,855	1,227,513,854	2,807,981,709	1,084,270,308	798,727,460	1,882,997,768	496,197,547	428,786,394	924,983,941

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	54.294%	45.706%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.044%	32.956%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,580,467,855	1,227,513,854	2,807,981,709	1,084,270,308	798,727,460	1,882,997,768	496,197,547	428,786,394	924,983,941
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,460,831	33,960,882	41,421,713	5,664,076	22,584,326	28,248,402	1,796,755	11,376,556	13,173,311
4	Accumulated Amortization - AFUDC (182318)	(1,411,519)	(5,061,600)	(6,473,119)	(1,125,152)	(3,366,015)	(4,491,167)	(286,367)	(1,695,585)	(1,981,952)
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)	2,127,487	0	2,127,487	0	0	0	2,127,487	0	2,127,487
99	ADFIT - Boulder Park Disallowed (190040)	99,228	0	99,228	0	0	0	99,228	0	99,228
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	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (182331)	17,332,480	0	17,332,480	17,332,480	0	17,332,480	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	26,457,175	0	26,457,175	26,457,175	0	26,457,175	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(4,918,275)	0	(4,918,275)	(4,918,275)	0	(4,918,275)	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)	(3,506,552)	0	(3,506,552)	(1,183,273)	0	(1,183,273)	(2,323,279)	0	(2,323,279)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(77,433,081)	0	(77,433,081)	(51,413,844)	0	(51,413,844)	(26,019,237)	0	(26,019,237)
99	ADFIT-Customer Tax Credit (190393)	16,260,947	0	16,260,947	10,796,907	0	10,796,907	5,464,040	0	5,464,040
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(12,000,014)	0	(12,000,014)	(7,731,111)	0	(7,731,111)	(4,268,903)	0	(4,268,903)
99	Colstrip-Regulatory Asset (182327)	11,685,871	0	11,685,871	5,968,882	0	5,968,882	5,716,989	0	5,716,989
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,549,170	0	1,549,170	1,318,202	0	1,318,202	230,968	0	230,968
99	Colstrip Reg Asset ADFIT (283376)	(1,585,026)	0	(1,585,026)	(1,049,960)	0	(1,049,960)	(535,066)	0	(535,066)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(3,239,061)	0	(3,239,061)	(2,184,085)	0	(2,184,085)	(1,054,976)	0	(1,054,976)
99	Colstrip ARO Liability (230027)	(14,370,271)	0	(14,370,271)	(9,390,975)	0	(9,390,975)	(4,979,296)	0	(4,979,296)
99	Colstrip ARO ADFIT (190376)	3,017,757	0	3,017,757	1,972,105	0	1,972,105	1,045,652	0	1,045,652
99	Colstrip ARO ADFIT (283377)	(2,514,415)	0	(2,514,415)	(1,629,025)	0	(1,629,025)	(885,390)	0	(885,390)
99	Customer Deposits (235199)	(2,142)	0	(2,142)	(2,142)	0	(2,142)	0	0	0
C-WKC	Working Capital	91,303,258	0	91,303,258	61,537,837	0	61,537,837	29,765,421	0	29,765,421
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	68,985,668	28,899,282	97,884,950	60,361,171	19,218,311	79,579,482	8,624,497	9,680,971	18,305,468
	NET RATE BASE	1,649,453,523	1,256,413,136	2,905,866,659	1,144,631,479	817,945,771	1,962,577,250	504,822,044	438,467,365	943,289,409

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	268,387	268,387			268,387	268,387		175,874	175,874		92,513	92,513	
	Steam (ED-ID)	360,041	360,041		360,041		360,041				360,041		360,041	
	Steam (ED-WA)	986,220	986,220		986,220		986,220	986,220		986,220				
1	Hydro (ED-AN)	1,248,656	1,248,656			1,248,656	1,248,656		818,244	818,244		430,412	430,412	
1	Other (ED-AN)	913,853	913,853			913,853	913,853		598,848	598,848		315,005	315,005	
Total Electric Production		3,777,157	3,777,157			1,346,261	2,430,896	3,777,157	986,220	1,592,966	2,579,186	360,041	837,930	1,197,971
Electric Transmission														
1	ED-AN	1,548,235	1,548,235			1,548,235	1,548,235		1,014,558	1,014,558		533,677	533,677	
	ED-ID	22,906	22,906		22,906		22,906				22,906		22,906	
	ED-WA	43,213	43,213		43,213		43,213	43,213		43,213				
Total Electric Transmission		1,614,354	1,614,354		66,119	1,548,235	1,614,354	1,614,354	43,213	1,014,558	1,057,771	22,906	533,677	556,583
Electric Distribution														
3	ED-AN	7,116	7,116			7,116	7,116		3,864	3,864		3,252	3,252	
	ED-ID	1,590,680	1,590,680		1,590,680		1,590,680				1,590,680		1,590,680	
	ED-WA	3,035,204	3,035,204		3,035,204		3,035,204	3,035,204		3,035,204				
Total Electric Distribution		4,633,000	4,633,000		4,625,884	7,116	4,633,000	4,633,000	3,035,204	3,864	3,039,068	1,590,680	3,252	1,593,932
Gas Underground Storage														
	GD-AN	59,346		59,346										
	GD-OR	10,371				10,371								
Total Gas Underground Stor		69,717		59,346		10,371								
Gas Distribution														
	GD-AN	4,786		4,786										
	GD-ID	564,940		564,940										
	GD-WA	1,275,489		1,275,489										
	GD-OR	845,011				845,011								
Total Gas Distribution		2,690,226		1,845,215		845,011								
General Plant														
4	ED-AN	252,838	252,838			252,838	252,838		168,140	168,140		84,698	84,698	
	ED-ID	42,436	42,436		42,436		42,436				42,436		42,436	
	ED-WA	100,232	100,232		100,232		100,232	100,232		100,232				
7,4	CD-AA	1,718,622	1,214,980	347,643	155,999		1,214,980	1,214,980	807,974	807,974		407,006	407,006	
9,4	CD-AN	53,494	41,553	11,941		41,553	41,553		27,633	27,633		13,920	13,920	
9	CD-ID	39,673	30,817	8,856		30,817	30,817				30,817		30,817	
9	CD-WA	187,968	146,010	41,958		146,010	146,010		146,010	146,010				
8	GD-AA	31,558											9,866	
	GD-AN	2,626		2,626										
	GD-ID	3,139		3,139										
	GD-WA	90,100		90,100										
	GD-OR	16,996				16,996								
Total General Plant		2,539,682	1,828,866	527,955	182,861	319,495	1,509,371	1,828,866	246,242	1,003,747	1,249,989	73,253	505,624	578,877
Total Depreciation Expense		15,324,136	11,853,377	2,432,516	1,038,243	6,357,759	5,495,618	11,853,377	4,310,879	3,615,135	7,926,014	2,046,880	1,880,483	3,927,363

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%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expense	45.706%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	66.501%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1	Franchises (302000) ED-AN	76,533	76,533			76,533	76,533		50,152	50,152		26,381	26,381
1	Misc Intangible PIt (303000) ED-AN	21,598	21,598			21,598	21,598		14,153	14,153		7,445	7,445
Total Production/Transmission		98,131	98,131			98,131	98,131		64,305	64,305		33,826	33,826
Distribution													
	Franchises (302000) ED-WA	9,006	9,006			9,006	9,006	9,006		9,006			
	Misc Intangible PIt (303000) ED-WA	489	489			489	489	489		489			
Total Distribution		9,495	9,495			9,495	9,495	9,495		9,495			
General Plant - 303000													
7,4	CD-AA	34,569	24,439	6,992	3,138	24,439	24,439		16,252	16,252		8,187	8,187
9,1	CD-AN	811	630	181		630	630		413	413		217	217
	GD-ID	1,233		1,233									
	GD-WA	2,072		2,072									
	GD-OR	672			672								
Total General Plant - 303000		39,357	25,069	10,478	3,810	25,069	25,069		16,665	16,665		8,404	8,404
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	3,593,579	2,540,481	726,909	326,189	2,540,481	2,540,481		1,689,445	1,689,445		851,036	851,036
9,4	CD-AN	10,008	7,774	2,234		7,774	7,774		5,170	5,170		2,604	2,604
9,4	CD-ID	0	0	0		0	0				0	0	0
9,4	CD-WA	309,434	240,362	69,072		240,362	240,362	240,362		240,362			
4	ED-AN	468,328	468,328			468,328	468,328		311,443	311,443		156,885	156,885
	ED-ID	0	0			0	0				0	0	0
	ED-WA	74,969	74,969			74,969	74,969	74,969		74,969			
8	GD-AA	7,446		5,118	2,328								
	GD-AN	0		0									
	GD-OR	0			0								
Total Miscellaneous IT Intangible PIt - 3031XX		4,463,764	3,331,914	803,333	328,517	3,016,583	3,016,583	3,331,914	2,006,058	2,006,058	0	1,010,525	1,010,525
Gas Underground Storage													
	GD-AN	0		0									
Total Gas Underground Storage		0	0	0	0	0	0	0	0	0	0	0	0
General Plant - 390200, 396200													
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0
4	ED-AN	35,203	35,203			35,203	35,203		23,410	23,410		11,793	11,793
	GD-OR	0			0								
Total General Plant - 390200, 396200		35,203	35,203	0	0	35,203	35,203		23,410	23,410		11,793	11,793
Total Amortization Expense		4,645,950	3,499,812	813,811	332,327	3,174,986	3,174,986	3,499,812	2,110,438	2,110,438	0	1,064,548	1,064,548

Allocation Ratios:		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%					65.530%						34.470%	
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4	Jurisdictional 4-Factor Ratio	66.501%					66.501%						33.499%	
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%															

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(75,312,617)	(75,312,617)			(75,312,617)	(75,312,617)		(49,352,358)	(49,352,358)		(25,960,259)	(25,960,259)	
	Steam (ED-ID)	(93,532,244)	(93,532,244)		(93,532,244)		(93,532,244)				(93,532,244)		(93,532,244)	
	Steam (ED-WA)	(179,045,148)	(179,045,148)		(179,045,148)		(179,045,148)	(179,045,148)		(179,045,148)				
1	Hydro (ED-AN)	(176,401,601)	(176,401,601)			(176,401,601)	(176,401,601)		(115,595,969)	(115,595,969)		(60,805,632)	(60,805,632)	
1	Other (ED-AN)	(160,975,565)	(160,975,565)			(160,975,565)	(160,975,565)		(105,487,288)	(105,487,288)		(55,488,277)	(55,488,277)	
Total Electric Production		(685,267,175)	(685,267,175)		(272,577,392)	(412,689,783)	(685,267,175)		(179,045,148)	(270,435,615)	(449,480,763)	(93,532,244)	(142,254,168)	(235,786,412)
Electric Transmission														
1	ED-AN	(227,338,263)	(227,338,263)			(227,338,263)	(227,338,263)		(148,974,764)	(148,974,764)		(78,363,499)	(78,363,499)	
	ED-ID	(10,385,972)	(10,385,972)		(10,385,972)		(10,385,972)				(10,385,972)		(10,385,972)	
	ED-WA	(16,321,137)	(16,321,137)		(16,321,137)		(16,321,137)	(16,321,137)		(16,321,137)				
Total Electric Transmission		(254,045,372)	(254,045,372)		(26,707,109)	(227,338,263)	(254,045,372)		(16,321,137)	(148,974,764)	(165,295,901)	(10,385,972)	(78,363,499)	(88,749,471)
Electric Distribution														
3	ED-AN	(427,987)	(427,987)			(427,987)	(427,987)		(232,371)	(232,371)		(195,616)	(195,616)	
	ED-ID	(264,745,052)	(264,745,052)		(264,745,052)		(264,745,052)				(264,745,052)		(264,745,052)	
	ED-WA	(431,998,720)	(431,998,720)		(431,998,720)		(431,998,720)	(431,998,720)		(431,998,720)				
Total Electric Distribution		(697,171,759)	(697,171,759)		(696,743,772)	(427,987)	(697,171,759)		(431,998,720)	(232,371)	(432,231,091)	(264,745,052)	(195,616)	(264,940,668)
Gas Underground Storage														
	GD-AN	(18,629,262)		(18,629,262)										
	GD-OR	(1,543,232)			(1,543,232)									
Total Gas Underground Stor		(20,172,494)		(18,629,262)	(1,543,232)									
Gas Distribution														
	GD-AN	(1,978,036)		(1,978,036)										
	GD-ID	(96,629,458)		(96,629,458)										
	GD-WA	(175,436,472)		(175,436,472)										
	GD-OR	(133,339,290)			(133,339,290)									
Total Gas Distribution		(407,383,256)		(274,043,966)	(133,339,290)									
General Plant														
4	ED-AN	(38,139,621)	(38,139,621)			(38,139,621)	(38,139,621)		(25,363,229)	(25,363,229)		(12,776,392)	(12,776,392)	
	ED-ID	(13,128,829)	(13,128,829)		(13,128,829)		(13,128,829)				(13,128,829)		(13,128,829)	
	ED-WA	(24,454,054)	(24,454,054)		(24,454,054)		(24,454,054)	(24,454,054)		(24,454,054)				
7,4	CD-AA	(88,800,100)	(62,777,231)	(17,962,484)	(8,060,385)	(62,777,231)	(62,777,231)		(41,747,486)	(41,747,486)		(21,029,745)	(21,029,745)	
9,4	CD-AN	(8,193,029)	(6,364,181)	(1,828,848)		(6,364,181)	(6,364,181)		(4,232,244)	(4,232,244)		(2,131,937)	(2,131,937)	
9	CD-ID	(7,262,081)	(5,641,039)	(1,621,042)		(5,641,039)	(5,641,039)				(5,641,039)		(5,641,039)	
9	CD-WA	(9,964,850)	(7,740,496)	(2,224,354)		(7,740,496)	(7,740,496)	(7,740,496)		(7,740,496)				
8	GD-AA	(2,321,492)		(1,595,701)	(725,791)									
	GD-AN	(3,654,248)		(3,654,248)										
	GD-ID	(2,509,714)		(2,509,714)										
	GD-WA	(11,605,729)		(11,605,729)										
	GD-OR	(5,411,203)			(5,411,203)									
Total General Plant		(215,444,950)	(158,245,451)	(43,002,120)	(14,197,379)	(50,964,418)	(107,281,033)	(158,245,451)	(32,194,550)	(71,342,959)	(103,537,509)	(18,769,868)	(35,938,074)	(54,707,942)
Total Accumulated Depr		(2,279,485,006)	(1,794,729,757)	(335,675,348)	(149,079,901)	(1,046,992,691)	(747,737,066)	(1,794,729,757)	(659,559,555)	(490,985,709)	(1,150,545,264)	(387,433,136)	(256,751,357)	(644,184,493)

Allocation Ratios		Jurisdiction -				Washington		Idaho	
Service-		Electric	Gas-North	Gas-South	1	Production/Transmission Ratio	65.530%	34.470%	
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	3	Direct Distribution Operating Expense	54.294%	45.706%	
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 AMORTIZATION	E-AAAMT-1A
For Month Ended March 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000) ED-AN	(14,924,688)	(14,924,688)			(14,924,688)	(14,924,688)		(9,780,148)	(9,780,148)		(5,144,540)	(5,144,540)			
1	Misc Intangible PIt (30300 ED-AN	(2,609,532)	(2,609,532)			(2,609,532)	(2,609,532)		(1,710,026)	(1,710,026)		(899,506)	(899,506)			
Total Production/Transmission		(17,534,220)	(17,534,220)			(17,534,220)	(17,534,220)		(11,490,174)	(11,490,174)		(6,044,046)	(6,044,046)			
Distribution																
	Franchises (302000) ED-WA	(307,725)	(307,725)			(307,725)	(307,725)		(307,725)	(307,725)						
	Misc Intangible PIt (30300 ED-WA	(61,494)	(61,494)			(61,494)	(61,494)		(61,494)	(61,494)						
Total Distribution		(369,219)	(369,219)			(369,219)	(369,219)		(369,219)	(369,219)						
General Plant - 303000																
7,4	CD-AA	(4,707,380)	(3,327,882)	(952,209)	(427,289)											
9,1	CD-AN	(137,711)	(106,971)	(30,740)		(3,327,882)	(3,327,882)		(2,213,075)	(2,213,075)		(1,114,807)	(1,114,807)			
	GD-ID	(148,337)		(148,337)		(106,971)	(106,971)		(70,098)	(70,098)		(36,873)	(36,873)			
	GD-WA	(295,919)		(295,919)												
	GD-OR	(122,616)			(122,616)											
Total General Plant - 303000		(5,411,963)	(3,434,853)	(1,427,205)	(549,905)		(3,434,853)	(3,434,853)		(2,283,173)	(2,283,173)		(1,151,680)	(1,151,680)		
Miscellaneous IT Intangible Plant -3031XX																
7,4	CD-AA	(139,424,585)	(98,566,210)	(28,202,805)	(12,655,570)		(98,566,210)	(98,566,210)		(65,547,515)	(65,547,515)		(33,018,695)	(33,018,695)		
9,4	CD-AN	(298,185)	(231,624)	(66,561)			(231,624)	(231,624)		(154,032)	(154,032)		(77,592)	(77,592)		
9	CD-ID	0	0	0		0	0	0		0	0	0	0			
9	CD-WA	(12,603,528)	(9,790,168)	(2,813,360)		(9,790,168)	(9,790,168)	(9,790,168)		(9,790,168)	(9,790,168)	0	0			
4	ED-AN	(12,132,013)	(12,132,013)				(12,132,013)	(12,132,013)		(8,067,910)	(8,067,910)		(4,064,103)	(4,064,103)		
	ED-ID	0	0			0	0	0		0	0	0	0			
	ED-WA	(1,267,337)	(1,267,337)			(1,267,337)	(1,267,337)	(1,267,337)		(1,267,337)	(1,267,337)					
8	GD-AA	(193,806)		(133,214)	(60,592)											
	GD-AN	0		0												
	GD-OR	0			0											
Total Misc IT Intangible Plant - 3031XX		(165,919,454)	(121,987,352)	(31,215,940)	(12,716,162)		(11,057,505)	(110,929,847)	(121,987,352)		(11,057,505)	(73,769,457)	(84,826,962)	0	(37,160,390)	(37,160,390)
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			
9	CD-ID	0	0	0		0	0	0		0	0	0	0			
9	CD-WA	0	0	0		0	0	0		0	0		0			
4	ED-AN	(825,380)	(825,380)				(825,380)	(825,380)		(548,886)	(548,886)		(276,494)	(276,494)		
	ED-WA	0	0			0	0	0		0	0		0			
	GD-WA	0		0												
	GD-OR	0			0								0			
Total General Plant - 390200, 396200		(825,380)	(825,380)	0	0		0	(825,380)	(825,380)	0	(548,886)	(548,886)	0	(276,494)	(276,494)	
Total Accumulated Amortization		(190,060,236)	(144,151,024)	(32,643,145)	(13,266,067)		(11,426,724)	(132,724,300)	(144,151,024)		(11,426,724)	(88,091,690)	(99,518,414)	0	(44,632,610)	(44,632,610)

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
		Total	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	
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
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	
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	
	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	20,224,249	8,294,951	2,793,307	9,135,991	20,224,249	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	
99	GD-OR / AS	4,100,264	0	0	0	0	0	0	0	4,100,264	0	4,100,264	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	129,101,017	0	0	91,267,964	91,267,964	0	0	26,114,554	26,114,554	0	11,718,499	
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	
	TOTAL ACCOUNT	208,966,057	17,733,618	8,829,709	108,643,251	135,206,578	27,723,815	1,734,655	28,482,246	57,940,716	4,100,264	11,718,499	15,818,763
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,340,986	492,961	7,798	1,840,227	2,340,986	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	
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	
8	GD-AA	321,541	0	0	0	0	0	0	221,014	221,014	0	100,527	
7	CD-AA	68,233,804	0	0	48,237,888	48,237,888	0	0	13,802,334	13,802,334	0	6,193,582	
9	CD-WA / ID / AN	5,727,797	4,192,338	7,675	249,225	4,449,238	1,204,734	2,206	71,619	1,278,559	0	0	
	TOTAL ACCOUNT	76,777,093	4,685,299	15,473	50,327,340	55,028,112	1,345,590	2,206	14,094,967	15,442,763	12,109	6,294,109	6,306,218
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	57,782,762	25,619,345	11,501,492	20,661,925	57,782,762	0	0	0	0	0	0	
99	GD-WA / ID / AN	15,813,382	0	0	0	0	10,125,699	3,174,747	2,512,936	15,813,382	0	0	
99	GD-OR / AS	4,697,760	0	0	0	0	0	0	0	4,697,760	0	4,697,760	
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	
7	CD-AA	7,571,798	0	0	5,352,883	5,352,883	0	0	1,531,623	1,531,623	0	687,292	
9	CD-WA / ID / AN	6,998,884	1,657,217	856,387	2,922,990	5,436,594	476,227	246,096	839,967	1,562,290	0	0	
	TOTAL ACCOUNT	92,961,774	27,276,562	12,357,879	28,937,798	68,572,239	10,601,926	3,420,843	4,951,329	18,974,098	4,697,760	717,677	5,415,437

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

AVISTA UTILITIES

Electric Copy

		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
Ref/Basis	Account Description	Total	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
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137
9	CD-WA / ID / AN	5,337,247	345,916	194,665	3,605,286	4,145,867	99,404	55,940	1,036,036	1,191,380	0	0	0
	TOTAL ACCOUNT	6,065,698	404,782	194,665	4,028,056	4,627,503	321,757	55,940	1,038,569	1,416,266	20,792	1,137	21,929
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	7,477,978	1,165,530	311,766	6,000,682	7,477,978	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,409,155	0	0	0	0	2,542,211	366,008	500,936	3,409,155	0	0	0
99	GD-OR / AS	955,105	0	0	0	0	0	0	0	0	955,105	0	955,105
8	GD-AA	5,653,090	0	0	0	0	0	0	3,885,708	3,885,708	0	1,767,382	1,767,382
7	CD-AA	14,909,964	0	0	10,540,599	10,540,599	0	0	3,015,988	3,015,988	0	1,353,377	1,353,377
9	CD-WA / ID / AN	1,999,565	20,210	753,273	779,739	1,553,222	5,808	216,465	224,070	446,343	0	0	0
	TOTAL ACCOUNT	34,404,857	1,185,740	1,065,039	17,321,020	19,571,799	2,548,019	582,473	7,626,702	10,757,194	955,105	3,120,759	4,075,864
	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	3,090,665	400,088	15,791	2,674,786	3,090,665	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	5,032,815	400,088	15,791	3,728,050	4,143,929	106,253	0	556,115	662,368	18,586	207,932	226,518
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	30,199,773	13,540,811	8,876,734	7,782,228	30,199,773	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,229,186	0	0	0	0	2,508,958	899,639	820,589	4,229,186	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970
9	CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0
	TOTAL ACCOUNT	36,462,982	13,792,553	9,269,182	8,647,073	31,708,808	2,581,300	1,012,415	1,068,655	4,662,370	43,834	47,970	91,804

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

AVISTA UTILITIES

Electric Copy

		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	49,012,878	12,643,276	6,571,386	29,798,216	49,012,878	0	0	0	0	0	0	0
99	GD-WA / ID / AN	895,042	0	0	0	0	602,644	290,445	1,953	895,042	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	84,111,713	0	0	59,462,776	59,462,776	0	0	17,014,117	17,014,117	0	7,634,820	7,634,820
9	CD-WA/ ID / AN	18,916,812	10,352,138	2,881,344	1,460,719	14,694,201	2,974,850	828,000	419,761	4,222,611	0	0	0
	TOTAL ACCOUNT	153,934,369	22,995,414	9,452,730	90,721,711	123,169,855	3,577,494	1,118,445	17,603,064	22,299,003	754,626	7,710,885	8,465,511
	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	634,433,150	89,285,867	41,915,879	322,585,900	453,787,646	52,075,336	8,026,488	78,122,200	138,224,024	11,457,685	30,963,795	42,421,480

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	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
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	425,951	0
8		GD-AA	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
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	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
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	24,649,834	2,694,642	0	21,955,192	24,649,834	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	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
7		CD-AA	142,448,166	0	0	100,703,731	100,703,731	0	0	28,814,415	28,814,415	0
9		CD-WA / ID / AN	766,495	129,492	0	465,906	595,398	37,212	0	133,885	171,097	0
		TOTAL ACCOUNT	168,309,019	2,824,134	0	123,124,829	125,948,963	37,212	0	29,253,848	29,291,060	0
	30310X	Misc Intangible Plant--Term On-Premise Software										
99		ED-WA / ID / AN	1,551,641	0	0	1,551,641	1,551,641	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	11,371,227	0	0	8,038,889	8,038,889	0	0	2,300,172	2,300,172	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	12,922,868	0	0	9,590,530	9,590,530	0	0	2,300,172	2,300,172	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	4,401,558	0	0	4,401,558	4,401,558	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	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
		TOTAL ACCOUNT	4,401,558	0	0	4,401,558	4,401,558	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
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	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
9		CD-WA / ID / AN	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

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	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	0
8		GD-AA	0	0	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	0
9		CD-WA / ID / AN	0	0	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	0
	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	0
99		GD-WA / ID / AN	0	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	0
8		GD-AA	0	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	0
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	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	0
	30313X	Misc Intangible Plant--Term SAAS Software													
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	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	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,067,272	0	0	5,703,158	5,703,158	0	0	1,631,848	1,631,848	0	732,266	732,266	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	8,165,716	0	0	5,801,602	5,801,602	0	0	1,631,848	1,631,848	0	732,266	732,266	0
		TOTAL	364,285,489	19,358,614	0	250,678,864	270,037,478	5,207,999	771,517	60,687,586	66,667,102	425,951	27,154,958	27,580,909	0

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(77,624,174)	(54,876,410)	(15,701,818)	(7,045,946)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(860,568)	(668,472)	(192,096)	0
7	282919	CD-AA	(3,977,414)	(2,811,833)	(804,551)	(361,030)
7	283750	CD-AA	399,976	282,763	80,907	36,306
		Total	(82,062,180)	(58,073,952)	(16,617,558)	(7,370,670)

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ***		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,360,074	5,360,074	0	0	0	0	5,360,074
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	802	802	0	0	0	0	802
7/4	154550 Supply Chain Average Cost Variance	0	0	(728)	(728)	0	0	0	0	(728)
7/4	154560 Supply Chain Invoice Price Variance	0	0	79	79	0	0	0	0	79
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	64,859,822	32,435,549	0	97,295,371	61,537,837	29,765,421	3,321,985	2,670,128	0
TOTAL		64,859,822	32,435,549	5,360,227	102,655,598	61,537,837	29,765,421	3,321,985	2,670,128	5,360,227

ALLOCATION RATIOS:

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

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