

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

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers - AMA Percent	04-01-2021 thru 03-31-2022	404,133 100.000%	263,562 65.217%	140,571 34.783%
3	E-OPS	Direct Distribution Operating Expense Percent	04-01-2021 thru 03-31-2022	32,772,900 100.000%	18,753,977 57.224%	14,018,923 42.776%
	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		156,823,542	124,947,019	22,328,295	9,548,228
		Total		100.000%	79.673%	14.238%	6.089%
		Percentage					
		Direct Labor Accts 500 - 894		61,174,654	47,158,546	9,829,201	4,186,907
		Direct Labor Accts 901 - 935		25,245,925	18,921,106	2,960,225	3,364,594
		Direct Labor Accts 901 - 905 Utility 9 Only		5,281,385	3,758,942	1,522,443	0
		Total		91,701,964	69,838,594	14,311,869	7,551,501
		Percentage		100.000%	76.158%	15.607%	8.235%
		Number of Customers at		777,952	405,775	266,537	105,640
		Percentage		100.000%	52.160%	34.261%	13.579%
		Net Direct Plant		4,171,556,663	3,119,808,181	701,125,169	350,623,313
		Percentage		100.000%	74.788%	16.807%	8.405%
		Total Percentages		400.000%	282.779%	80.913%	36.308%
		Average (CD AA)		100.000%	70.695%	20.228%	9.077%

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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	03-01-2021 thru 03-31-2022	1,386,485,255	952,187,222	434,298,033	
		Percent		100.000%	68.676%	31.324%	
11		Book Depreciation	04-01-2021 thru 03-31-2022	141,040,417	94,032,693	47,007,724	
		Percent		100.000%	66.671%	33.329%	

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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	03-01-2021 thru 03-31-2022	3,357,162,187 100.000%	2,254,659,284 67.160%	1,102,502,903 32.840%
13	E-PLT	Net Electric General Plant - AMA Percent	03-01-2021 thru 03-31-2022	291,684,506 100.000%	197,019,937 67.546%	94,664,569 32.454%
14		Net Allocated Schedule M's - AMA Percent	04-01-2021 thru 03-31-2022	-140,138,298 100.000%	-95,269,830 67.983%	-44,868,468 32.017%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months 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	401,968,538	0	401,968,538	268,896,609	0	268,896,609	133,071,929	0
99	442200	Commercial - Firm & Int.	331,784,755	0	331,784,755	239,007,803	0	239,007,803	92,776,952	0
1	442300	Industrial	117,223,709	0	117,223,709	62,572,139	0	62,572,139	54,651,570	0
99	444000	Public Street & Highway Lighting	7,484,105	0	7,484,105	4,713,071	0	4,713,071	2,771,034	0
99	448000	Interdepartmental Revenue	1,494,286	0	1,494,286	1,216,622	0	1,216,622	277,664	0
99	499XXX	Unbilled Revenue	2,441,167	0	2,441,167	1,355,236	0	1,355,236	1,085,931	0
TOTAL SALES TO ULTIMATE CUSTOMERS			862,396,560	0	862,396,560	577,761,480	0	577,761,480	284,635,080	0
1	447XXX	Sales for Resale	0	103,098,123	103,098,123	0	67,560,200	67,560,200	0	35,537,923
TOTAL SALES OF ELECTRICITY			862,396,560	103,098,123	965,494,683	577,761,480	67,560,200	645,321,680	284,635,080	35,537,923
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	118,341	0	118,341	34,905	0	34,905	83,436	0
1	453000	Sales of Water & Water Power	0	650,419	650,419	0	426,220	426,220	0	224,199
1	454000	Rent from Electric Property	3,400,281	187,627	3,587,908	1,810,721	122,952	1,933,673	1,589,560	64,675
1	454100	Rent from Trnsmision Joint Use	23,005	0	23,005	9,836	0	9,836	13,169	0
1	456XXX	Other Electric Revenues	(30,639,186)	93,992,753	63,353,567	(23,290,311)	61,593,451	38,303,140	(7,348,875)	32,399,302
TOTAL OTHER OPERATING REVENUE			(27,097,559)	94,830,799	67,733,240	(21,434,849)	62,142,623	40,707,774	(5,662,710)	32,688,176
TOTAL ELECTRIC REVENUE			835,299,001	197,928,922	1,033,227,923	556,326,631	129,702,823	686,029,454	278,972,370	68,226,099

\*\*\*\*\* 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	388,817	388,817	0	254,792	254,792	0	134,025
1	501XXX	Fuel	0	36,947,946	36,947,946	0	24,211,989	24,211,989	0	12,735,957
1	502000	Steam Expense	0	3,489,286	3,489,286	0	2,286,529	2,286,529	0	1,202,757
1	505000	Electric Expense	0	751,421	751,421	0	492,406	492,406	0	259,015
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,971,116	5,971,116	0	3,912,872	3,912,872	0	2,058,244
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	803,272	803,272	0	526,384	526,384	0	276,888
1	511000	Structures	0	683,847	683,847	0	448,125	448,125	0	235,722
1	512000	Boiler Plant	0	7,689,409	7,689,409	0	5,038,870	5,038,870	0	2,650,539
1	513000	Electric Plant	0	2,002,953	2,002,953	0	1,312,535	1,312,535	0	690,418
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,035,855	1,035,855	0	678,796	678,796	0	357,059
TOTAL STEAM POWER GENERATION EXP			0	59,763,922	59,763,922	0	39,163,298	39,163,298	0	20,600,624
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,286,832	2,286,832	0	1,498,561	1,498,561	0	788,271
1	536000	Water for Power	0	1,150,799	1,150,799	0	754,119	754,119	0	396,680
1	537000	Hydraulic Expense	5,160,710	3,785,683	8,946,393	3,386,974	2,480,758	5,867,732	1,773,736	1,304,925
1	538000	Electric Expense	0	5,734,248	5,734,248	0	3,757,653	3,757,653	0	1,976,595
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,127,639	1,127,639	0	738,942	738,942	0	388,697
1	540000	Rent	0	1,670,694	1,670,694	0	1,094,806	1,094,806	0	575,888
1	540100	MT Trust Funds Land Settlement Rents	5,265,750	0	5,265,750	3,451,034	0	3,451,034	1,814,716	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	680,520	680,520	0	445,945	445,945	0	234,575
1	542000	Structures	0	608,573	608,573	0	398,798	398,798	0	209,775
1	543000	Reservoirs, Dams, & Waterways	0	823,389	823,389	0	539,567	539,567	0	283,822
1	544000	Electric Plant	0	3,316,498	3,316,498	0	2,173,301	2,173,301	0	1,143,197
1	545000	Miscellaneous Hydraulic Plant	0	589,434	589,434	0	386,256	386,256	0	203,178
TOTAL HYDRO POWER GENERATION EXP			10,426,460	21,774,309	32,200,769	6,838,008	14,268,706	21,106,714	3,588,452	7,505,603
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	390,600	390,600	0	255,960	255,960	0	134,640
1	547XXX	Fuel	0	109,370,828	109,370,828	0	71,670,704	71,670,704	0	37,700,124
1	548000	Generation Expense	0	1,860,923	1,860,923	0	1,219,463	1,219,463	0	641,460
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,087,073	1,087,073	0	712,359	712,359	0	374,714
1	550000	Rent	0	87,122	87,122	0	57,091	57,091	0	30,031
MAINTENANCE										
1	551000	Supervision & Engineering	0	682,857	682,857	0	447,476	447,476	0	235,381
1	552000	Structures	0	72,822	72,822	0	47,720	47,720	0	25,102
1	553000	Generating & Electric Equipment	0	4,733,694	4,733,694	0	3,101,990	3,101,990	0	1,631,704
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	621,749	621,749	0	407,432	407,432	0	214,317
TOTAL OTHER POWER GENERATION EXP			0	118,907,668	118,907,668	0	77,920,195	77,920,195	0	40,987,473

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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	10,525,347	146,149,279	156,674,626	0	95,771,623	95,771,623	10,525,347	50,377,656
1	556000	System Control & Load Dispatching	0	860,502	860,502	0	563,887	563,887	0	296,615
E-557	557XXX	Other Expense	(27,386,327)	63,084,261	35,697,934	(23,267,122)	41,339,116	18,071,994	(4,119,205)	21,745,145
TOTAL OTHER POWER SUPPLY EXPENSE			(16,860,980)	210,094,042	193,233,062	(23,267,122)	137,674,626	114,407,504	6,406,142	72,419,416
TOTAL PRODUCTION OPERATING EXP			(6,434,520)	410,539,941	404,105,421	(16,429,114)	269,026,825	252,597,711	9,994,594	141,513,116
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	1,773,829	1,773,829	0	1,162,390	1,162,390	0	611,439
1	561000	Load Dispatching	0	2,564,975	2,564,975	0	1,680,828	1,680,828	0	884,147
1	562000	Station Expense	0	444,990	444,990	0	291,602	291,602	0	153,388
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	576,098	576,098	0	377,517	377,517	0	198,581
1	565XXX	Transmission of Electricity by Others	0	19,116,923	19,116,923	0	12,527,320	12,527,320	0	6,589,603
1	566000	Miscellaneous Transmission Expense	0	3,474,074	3,474,074	0	2,276,561	2,276,561	0	1,197,513
1	567000	Rent	0	64,508	64,508	0	42,272	42,272	0	22,236
MAINTENANCE										
1	568000	Supervision & Engineering	5,447	438,337	443,784	2,298	287,242	289,540	3,149	151,095
1	569000	Structures	17,447	610,331	627,778	989	399,950	400,939	16,458	210,381
1	570000	Station Equipment	0	873,270	873,270	0	572,254	572,254	0	301,016
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	54,421	2,257,333	2,311,754	14,852	1,479,230	1,494,082	39,569	778,103
1	572000	Underground Lines	310	18,030	18,340	0	11,815	11,815	310	6,215
1	573000	Service Miscellaneous	26,347	69,982	96,329	3,754	45,859	49,613	22,593	24,123
TOTAL TRANSMISSION OPERATING EXP			103,972	32,282,680	32,386,652	21,893	21,154,840	21,176,733	82,079	11,127,840



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E-DEPX		Depreciation Expense-Production	16,191,382	28,763,301	44,954,683	11,809,965	18,848,591	30,658,556	4,381,417	9,914,710
E-DEPX		Depreciation Expense-Transmission	1,090,470	17,999,321	19,089,791	516,114	11,794,955	12,311,069	574,356	6,204,366
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,173,216	1,173,216	0	768,808	768,808	0	404,408
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	74,285	0	74,285	23,807	0	23,807	50,478	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	200,000	200,000	0	131,060	131,060	0	68,940
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	1,877,462	0	1,877,462	979,168	0	979,168	898,294	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,441	21,441	0	11,278
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	315,876	0	315,876	0	0	0	315,876	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	579,341	579,341	0	304,744
99	407382	Amortization of CDA Settlement - Direct	0	0	0	0	0	0	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	345,939	0	345,939	258,094	0	258,094	87,845	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407415	Amortization of Colstrip Recovery Offset	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	(3,432,248)	0	(3,432,248)	(1,688,782)	0	(1,688,782)	(1,743,466)	0
99	407434	EIM Deferred O&M	(499,848)	0	(499,848)	0	0	0	(499,848)	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(15,066,582)	0	(15,066,582)	(10,327,916)	0	(10,327,916)	(4,738,666)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,353,872)	0	(1,353,872)	0	0	0	(1,353,872)	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	35,116	0	35,116	35,116	0	35,116	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,514)	(5,514)	0	(2,901)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	23,219,497	23,219,497	0	15,215,737	15,215,737	0	8,003,760
		TOTAL PT DEPR/AMRT/NON-FIT TAXES	(3,310,351)	72,263,724	68,953,373	(433,408)	47,354,419	46,921,011	(2,876,943)	24,909,305
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	(9,640,899)	515,086,345	505,445,446	(16,840,629)	337,536,084	320,695,455	7,199,730	177,550,261

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	1,424,196	2,834,435	4,258,631	961,571	1,621,977	2,583,548	462,625	1,212,458	
3	582000	Station Expense	921,846	55,592	977,438	508,413	31,812	540,225	413,433	23,780	
3	583000	Overhead Line Expense	1,696,350	1,269,794	2,966,144	1,085,631	726,627	1,812,258	610,719	543,167	
3	584000	Underground Line Expense	1,698,706	0	1,698,706	894,447	0	894,447	804,259	0	
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	585000	Street Light & Signal System Operation Expense	14,705	0	14,705	9,511	0	9,511	5,194	0	
3	586000	Meter Expense	1,903,348	30,851	1,934,199	1,601,755	17,654	1,619,409	301,593	13,197	
3	587000	Customer Installations Expense	670,587	70,961	741,548	419,805	40,607	460,412	250,782	30,354	
3	588000	Miscellaneous Distribution Expense	2,678,629	2,790,265	5,468,894	1,776,046	1,596,701	3,372,747	902,583	1,193,564	
3	589000	Rent	(2)	272,541	272,539	(2)	155,959	155,957	0	116,582	
MAINTENANCE:											
3	590000	Supervision & Engineering	360,947	904,355	1,265,302	144,622	517,508	662,130	216,325	386,847	
3	591000	Structures	518,368	8,982	527,350	295,029	5,140	300,169	223,339	3,842	
3	592000	Station Equipment	760,774	70,173	830,947	522,408	40,156	562,564	238,366	30,017	
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	593000	Overhead Lines	18,714,006	9,436	18,723,442	9,544,722	5,400	9,550,122	9,169,284	4,036	
3	594000	Underground Lines	611,479	0	611,479	403,723	0	403,723	207,756	0	
3	595000	Line Transformers	359,130	0	359,130	281,122	0	281,122	78,008	0	
3	596000	Street Light & Signal System Maintenance Exp	88,698	0	88,698	73,421	0	73,421	15,277	0	
3	597000	Meters	39,253	0	39,253	33,911	0	33,911	5,342	0	
3	598000	Miscellaneous Distribution Expense	311,883	528,932	840,815	197,844	302,676	500,520	114,039	226,256	
TOTAL DISTRIBUTION OPERATING EXP			32,772,903	8,846,317	41,619,220	18,753,979	5,062,217	23,816,196	14,018,924	3,784,100	
E-DEPX		Depreciation Expense-Distribution	53,955,694	84,396	54,040,090	35,389,467	48,295	35,437,762	18,566,227	36,101	
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	116,666	0	116,666	116,666	0	116,666	0	0	
E-OTX		Taxes Other Than FIT--Distribution	57,421,360	0	57,421,360	50,571,633	0	50,571,633	6,849,727	0	
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			111,493,720	84,396	111,578,116	86,077,766	48,295	86,126,061	25,415,954	36,101	
TOTAL DISTRIBUTION EXPENSES			144,266,623	8,930,713	153,197,336	104,831,745	5,110,512	109,942,257	39,434,878	3,820,201	

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For Twelve Months Ended March 31, 2022	
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AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	158,207	158,207	0	103,178	103,178	0	55,029
2	902000	Meter Reading Expenses	507,272	121,617	628,889	332,778	79,315	412,093	174,494	42,302
2	903XXX	Customer Records & Collection Expenses	655,026	6,655,863	7,310,889	289,238	4,340,754	4,629,992	365,788	2,315,109
2	904000	Uncollectible Accounts	5,095,733	0	5,095,733	4,332,970	0	4,332,970	762,763	0
2	905000	Misc Customer Accounts	0	125,228	125,228	0	81,670	81,670	0	43,558
TOTAL CUSTOMER ACCOUNTS EXPENSES			6,258,031	7,060,915	13,318,946	4,954,986	4,604,917	9,559,903	1,303,045	2,455,998
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	34,138,339	90,443	34,228,782	23,179,129	58,984	23,238,113	10,959,210	31,459
2	909000	Advertising	153,513	527,215	680,728	139,984	343,834	483,818	13,529	183,381
2	910000	Misc Customer Service & Info Exp	0	253,538	253,538	0	165,350	165,350	0	88,188
TOTAL CUSTOMER SERVICE & INFO EXP			34,291,852	871,196	35,163,048	23,319,113	568,168	23,887,281	10,972,739	303,028
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	132,246	0	132,246	132,246	0	132,246	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			132,246	0	132,246	132,246	0	132,246	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	572,333	34,066,419	34,638,752	460,908	22,654,509	23,115,417	111,425	11,411,910
4	921000	Office Supplies & Expenses	3,012	4,006,320	4,009,332	2,955	2,664,243	2,667,198	57	1,342,077
4	922000	Admin Exp Transferred--Credit	0	(97,101)	(97,101)	0	(64,573)	(64,573)	0	(32,528)
4	923000	Outside Services Employed	504,835	12,782,015	13,286,850	460,280	8,500,168	8,960,448	44,555	4,281,847
4	924000	Property Insurance Premium	0	2,161,202	2,161,202	0	1,437,221	1,437,221	0	723,981
4	925XXX	Injuries and Damages	2,537,566	5,730,254	8,267,820	1,758,842	3,810,676	5,569,518	778,724	1,919,578
4	926XXX	Employee Pensions and Benefits	3,581,722	24,107,889	27,689,611	2,452,991	16,031,987	18,484,978	1,128,731	8,075,902
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,563,197	3,949,786	6,512,983	1,884,735	2,588,295	4,473,030	678,462	1,361,491
4	930000	Miscellaneous General Expenses	190,334	5,099,628	5,289,962	164,833	3,391,304	3,556,137	25,501	1,708,324
4	931000	Rents	8,400	770,350	778,750	0	512,290	512,290	8,400	258,060
4	935000	Maintenance of General Plant	1,889,965	11,828,914	13,718,879	1,392,325	7,866,346	9,258,671	497,640	3,962,568
TOTAL ADMIN & GEN OPERATING EXP			11,852,564	104,405,676	116,258,240	8,577,869	69,392,466	77,970,335	3,274,695	35,013,210

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AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,754,856	19,126,711	22,881,567	2,882,044	12,719,454	15,601,498	872,812	6,407,257
E-AMTX		Amortization Expense-General Plant - 303000	0	300,850	300,850	0	199,995	199,995	0	100,855
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,669,219	35,116,925	38,786,144	3,669,240	23,353,106	27,022,346	(21)	11,763,819
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	423,634	423,634	0	281,721	281,721	0	141,913
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	1,344,016	0	1,344,016	1,344,016	0	1,344,016	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	799,311	0	799,311	799,311	0	799,311	0	0
99	407311	Regulatory Debit - AFUDC Amortization	303,235	1,526,096	1,829,331	249,304	1,024,926	1,274,230	53,931	501,170
99	407314	Regulatory Debit - FISERVE Amortization	1,064,490	0	1,064,490	911,163	0	911,163	153,327	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	384,586	0	384,586	384,586	0	384,586	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	736,843	0	736,843	503,013	0	503,013	233,830	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax De	(836,095)	0	(836,095)	(836,095)	0	(836,095)	0	0
99	407436	Regulatory Credit - AMI	(4,944,766)	0	(4,944,766)	(4,944,766)	0	(4,944,766)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(52,541)	0	(52,541)	0	0	0	(52,541)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(3,203,355)	0	(3,203,355)	(1,840,167)	0	(1,840,167)	(1,363,188)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(2,050,697)	0	(2,050,697)	(2,047,313)	0	(2,047,313)	(3,384)	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(5,527,134)	0	(5,527,134)	(1,995,380)	0	(1,995,380)	(3,531,754)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(43,206)	0	(43,206)	(43,206)	0	(43,206)	0	0
E-OTX		Taxes Other Than FIT--A&G	1,007,924	6,405,212	7,413,136	664,114	4,259,530	4,923,644	343,810	2,145,682
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(3,593,314)	62,899,428	59,306,114	(300,136)	41,838,732	41,538,596	(3,293,178)	21,060,696
		TOTAL ADMIN & GENERAL EXPENSES	8,259,250	167,305,104	175,564,354	8,277,733	111,231,198	119,508,931	(18,483)	56,073,906
		TOTAL EXPENSES BEFORE FIT	183,567,103	699,254,273	882,821,376	124,675,194	459,050,879	583,726,073	58,891,909	240,203,394
		NET OPERATING INCOME (LOSS) BEFORE FIT			150,406,547			102,303,381		
E-FIT		FEDERAL INCOME TAX			2,244,461			1,116,171		
E-FIT		DEFERRED FEDERAL INCOME TAX			(6,906,378)			(2,842,476)		
E-FIT		AMORTIZED ITC			(493,617)			(323,467)		
		ELECTRIC NET OPERATING INCOME (LOSS)			155,562,081			104,353,153		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%		65.530%	34.470%
E-ALL	2	Number of Customers - AMA	100.000%		65.217%	34.783%
E-ALL	3	Direct Distribution Operating Expense	100.000%		57.224%	42.776%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%		66.501%	33.499%
E-ALL	99	Not Allocated	0.000%		0.000%	0.000%

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Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	133,071,929
99	442200	Commercial - Firm & Int.	92,776,952
1	442300	Industrial	54,651,570
99	444000	Public Street & Highway Lighting	2,771,034
99	448000	Interdepartmental Revenue	277,664
99	499XXX	Unbilled Revenue	1,085,931
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>284,635,080</u>
1	447XXX	Sales for Resale	35,537,923
		TOTAL SALES OF ELECTRICITY	<u>320,173,003</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	83,436
1	453000	Sales of Water & Water Power	224,199
1	454000	Rent from Electric Property	1,654,235
1	454100	Rent from Trnsmission Joint Use	13,169
1	456XXX	Other Electric Revenues	25,050,427
		TOTAL OTHER OPERATING REVENUE	<u>27,025,466</u>
		TOTAL ELECTRIC REVENUE	<u>347,198,469</u>

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Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	134,025
1	501XXX	Fuel	12,735,957
1	502000	Steam Expense	1,202,757
1	505000	Electric Expense	259,015
1	506XXX	Miscellaneous Steam Power Generation Op Exp	2,058,244
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	276,888
1	511000	Structures	235,722
1	512000	Boiler Plant	2,650,539
1	513000	Electric Plant	690,418
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	357,059
		TOTAL STEAM POWER GENERATION EXP	<u>20,600,624</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	788,271
1	536000	Water for Power	396,680
1	537000	Hydraulic Expense	3,078,661
1	538000	Electric Expense	1,976,595
1	539000	Miscellaneous Hydraulic Power Generation Exp	388,697
1	540000	Rent	575,888
1	540100	MT Trust Funds Land Settlement Rents	1,814,716
		MAINTENANCE	
1	541000	Supervision & Engineering	234,575
1	542000	Structures	209,775
1	543000	Reservoirs, Dams, & Waterways	283,822
1	544000	Electric Plant	1,143,197
1	545000	Miscellaneous Hydraulic Plant	203,178
		TOTAL HYDRO POWER GENERATION EXP	<u>11,094,055</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	134,640
1	547XXX	Fuel	37,700,124
1	548000	Generation Expense	641,460
1	549XXX	Miscellaneous Other Power Generation Op Exp	374,714
1	550000	Rent	30,031
		MAINTENANCE	
1	551000	Supervision & Engineering	235,381
1	552000	Structures	25,102
1	553000	Generating & Electric Equipment	1,631,704
1	554XXX	Miscellaneous Other Power Generation Maint Exp	214,317
		TOTAL OTHER POWER GENERATION EXP	<u>40,987,473</u>

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Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	60,903,003
1	556000	System Control & Load Dispatching	296,615
E-557	557XXX	Other Expense	17,625,940
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>78,825,558</u>
		TOTAL PRODUCTION OPERATING EXP	<u>151,507,710</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	611,439
1	561000	Load Dispatching	884,147
1	562000	Station Expense	153,388
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	198,581
1	565XXX	Transmission of Electricity by Others	6,589,603
1	566000	Miscellaneous Transmission Expense	1,197,513
1	567000	Rent	22,236
		MAINTENANCE	
1	568000	Supervision & Engineering	154,244
1	569000	Structures	226,839
1	570000	Station Equipment	301,016
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	817,672
1	572000	Underground Lines	6,525
1	573000	Service Miscellaneous	46,716
		TOTAL TRANSMISSION OPERATING EXP	<u>11,209,919</u>

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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	14,296,127
E-DEPX		Depreciation Expense-Transmission	6,778,722
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	404,408
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	50,478
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	68,940
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	898,294
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,278
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	315,876
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	304,744
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	87,845
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,743,466)
99	407434	EIM Deferred O&M	(499,848)
99	407450/407499	Amortization of BPA Residential Exchange Credit	(4,738,666)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,353,872)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,901)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,003,760
		TOTAL PT DEPR/AMRT/NON-FIT TAXES	22,032,362
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	184,749,991



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

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Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,675,083
3	582000	Station Expense	437,213
3	583000	Overhead Line Expense	1,153,886
3	584000	Underground Line Expense	804,259
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	5,194
3	586000	Meter Expense	314,790
3	587000	Customer Installations Expense	281,136
3	588000	Miscellaneous Distribution Expense	2,096,147
3	589000	Rent	116,582
		MAINTENANCE:	
3	590000	Supervision & Engineering	603,172
3	591000	Structures	227,181
3	592000	Station Equipment	268,383
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	9,173,320
3	594000	Underground Lines	207,756
3	595000	Line Transformers	78,008
3	596000	Street Light & Signal System Maintenance Exp	15,277
3	597000	Meters	5,342
3	598000	Miscellaneous Distribution Expense	340,295
		TOTAL DISTRIBUTION OPERATING EXP	<u>17,803,024</u>
E-DEPX		Depreciation Expense-Distribution	18,602,328
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	<u>6,849,727</u>
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>25,452,055</u>
		TOTAL DISTRIBUTION EXPENSES	<u>43,255,079</u>

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

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Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	55,029
2	902000	Meter Reading Expenses	216,796
2	903XXX	Customer Records & Collection Expenses	2,680,897
2	904000	Uncollectible Accounts	762,763
2	905000	Misc Customer Accounts	43,558
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>3,759,043</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	10,990,669
2	909000	Advertising	196,910
2	910000	Misc Customer Service & Info Exp	88,188
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>11,275,767</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	11,523,335
4	921000	Office Supplies & Expenses	1,342,134
4	922000	Admin Exp Transferred--Credit	(32,528)
4	923000	Outside Services Employed	4,326,402
4	924000	Property Insurance Premium	723,981
4	925XXX	Injuries and Damages	2,698,302
4	926XXX	Employee Pensions and Benefits	9,204,633
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,039,953
4	930000	Miscellaneous General Expenses	1,733,825
4	931000	Rents	266,460
4	935000	Maintenance of General Plant	4,460,208
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>38,287,905</b>

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

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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	7,280,069
E-AMTX		Amortization Expense-General Plant - 303000	100,855
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	11,763,798
E-AMTX		Amortization Expense-General Plant - 390200, 396200	141,913
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	555,101
99	407314	Regulatory Debit - FISERVE Amortization	153,327
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	233,830
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	(52,541)
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,363,188)
99	407447	Regulatory Credit - COVID-19 Deferral	(3,384)
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(3,531,754)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	2,489,492
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>17,767,518</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>56,055,423</u>
		TOTAL EXPENSES BEFORE FIT	<u>299,095,303</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	48,103,166
E-FIT		FEDERAL INCOME TAX	1,128,290
E-FIT		DEFERRED FEDERAL INCOME TAX	(4,063,902)
E-FIT		AMORTIZED ITC	(170,150)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>51,208,928</u>

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12A</b>
For Twelve Months 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	(76,861)	600,298	523,437	(83,266)	393,375	310,109	6,405	206,923	213,328
1	456010	Other Electric Rev-Financial	0	(7,799,783)	(7,799,783)	0	(5,111,198)	(5,111,198)	0	(2,688,585)	(2,688,585)
1	456015	Other Electric Rev-CT Fuel Sales	0	47,391,442	47,391,442	0	31,055,612	31,055,612	0	16,335,830	16,335,830
1	456016	Other Electric Rev-Resource Opt	0	6,620,297	6,620,297	0	4,338,281	4,338,281	0	2,282,016	2,282,016
1	456017	Other Electric Rev-Non Resource	0	109,414	109,414	0	71,699	71,699	0	37,715	37,715
1	456018	Other Electric Rev-Extraction	0	630,615	630,615	0	413,242	413,242	0	217,373	217,373
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	49,870	49,870	0	32,680	32,680	0	17,190	17,190
1	456030	Other Electric Rev-Clearwater	(135,306)	1,388,423	1,253,117	0	909,834	909,834	(135,306)	478,589	343,283
1	456050	Other Electric Rev-Attachment Fees	999,643	0	999,643	882,518	0	882,518	117,125	0	117,125
1	456100	Transmission Revenue of Others	0	18,159,213	18,159,213	0	11,899,732	11,899,732	0	6,259,481	6,259,481
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	605,497	605,497	0	318,503	318,503
1	456130	Ancillary Services Revenue	0	1,154,159	1,154,159	0	756,320	756,320	0	397,839	397,839
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	(16,738,738)	0	(16,738,738)	(10,857,630)	0	(10,857,630)	(5,881,108)	0	(5,881,108)
1	456329	Amortization Res Decoupling Deferral	105,439	0	105,439	(1,104,710)	0	(1,104,710)	1,210,149	0	1,210,149
1	456338	Non-res Decoupling Deferred Rev	(2,444,154)	0	(2,444,154)	(511,822)	0	(511,822)	(1,932,332)	0	(1,932,332)
1	456339	Amortization Non-res Decoupling	(12,854,754)	0	(12,854,754)	(11,729,674)	0	(11,729,674)	(1,125,080)	0	(1,125,080)
1	456380	Other Electric Revenue-Clearwater	328,481	0	328,481	0	0	0	328,481	0	328,481
1	456700	Other Electric Rev-Low Voltage	177,065	0	177,065	114,274	0	114,274	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,780,856	1,780,856	0	1,166,995	1,166,995	0	613,861	613,861
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(870,471)	(870,471)	0	(570,420)	(570,420)	0	(300,051)	(300,051)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	870,471	870,471	0	570,420	570,420	0	300,051	300,051
1	456730	Other Elec Rev-Intraco Thermal	0	22,983,948	22,983,948	0	15,061,381	15,061,381	0	7,922,567	7,922,567
		<b>TOTAL ACCOUNT 456</b>	<b>(30,639,185)</b>	<b>93,992,752</b>	<b>63,353,567</b>	<b>(23,290,310)</b>	<b>61,593,450</b>	<b>38,303,140</b>	<b>(7,348,875)</b>	<b>32,399,302</b>	<b>25,050,427</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months 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	141,035,414	141,035,414	0	92,420,507	92,420,507	0	48,614,907	48,614,907
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,737,400	1,737,400	0	1,138,518	1,138,518	0	598,882	598,882
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,525,347	0	10,525,347	0	0	0	10,525,347	0	10,525,347
1	555550	Non Monetary - Exchange Power	0	51,155	51,155	0	33,522	33,522	0	17,633	17,633
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,171,149	2,171,149	0	1,422,754	1,422,754	0	748,395	748,395
1	555710	Intercompany Purchase	0	1,154,161	1,154,161	0	756,322	756,322	0	397,839	397,839
TOTAL ACCOUNT 555			10,525,347	146,149,279	156,674,626	0	95,771,623	95,771,623	10,525,347	50,377,656	60,903,003

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:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months 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	130,343	5,323,998	5,454,341	130,343	3,488,816	3,619,159	0	1,835,182	1,835,182
1	557010	Other Power Supply Expense - Financial	0	(8,572,466)	(8,572,466)	0	(5,617,537)	(5,617,537)	0	(2,954,929)	(2,954,929)
1	557018	Merchandise Processing Fee	0	52,995	52,995	0	34,728	34,728	0	18,267	18,267
1	557150	Fuel - Economic Dispatch	0	9,794,508	9,794,508	0	6,418,341	6,418,341	0	3,376,167	3,376,167
1	557160	Power Supply Expense - Miscellaneous	0	343,540	343,540	0	225,122	225,122	0	118,418	118,418
99	557161	Unbilled Add-Ons	439,314	0	439,314	116,487	0	116,487	322,827	0	322,827
1	557165	Other Resource Costs-CAISO Charges	0	281,398	281,398	0	184,400	184,400	0	96,998	96,998
1	557170	Broker Fees - Power	0	337,522	337,522	0	221,178	221,178	0	116,344	116,344
1	557171	REC Broker Fees	0	90,243	90,243	0	59,136	59,136	0	31,107	31,107
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	892,145	0	892,145	892,145	0	892,145	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(9,580,848)	0	(9,580,848)	(9,580,848)	0	(9,580,848)	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	(17,798,167)	0	(17,798,167)	(17,798,167)	0	(17,798,167)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	3,580,018	0	3,580,018	3,580,018	0	3,580,018	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,104,598)	0	(1,104,598)	(1,104,598)	0	(1,104,598)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(8,733,078)	0	(8,733,078)	0	0	0	(8,733,078)	0	(8,733,078)
99	557390	Idaho PCA Amortization	3,969,866	0	3,969,866	0	0	0	3,969,866	0	3,969,866
1	557395	Optional Renewable Power Expense Offset	0	1,256	1,256	0	823	823	0	433	433
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,860,536	2,860,536	0	1,874,509	1,874,509	0	986,027	986,027
1	557711	Turbine Gas Bookout Offset	0	(2,860,536)	(2,860,536)	0	(1,874,509)	(1,874,509)	0	(986,027)	(986,027)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	55,431,267	55,431,267	0	36,324,109	36,324,109	0	19,107,158	19,107,158
TOTAL ACCOUNT 557			(27,386,327)	63,084,261	35,697,934	(23,267,122)	41,339,116	18,071,994	(4,119,205)	21,745,145	17,625,940

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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months 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	177,234	90,443	267,677	89,156	58,984	148,140	88,078	31,459	119,537
99	908600	Public Purpose Tariff Rider Expense Offset	33,854,370	0	33,854,370	23,002,633	0	23,002,633	10,851,737	0	10,851,737
99	908610	Limited Income Tax Refund Program	186,315	0	186,315	186,315	0	186,315	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(79,580)	0	(79,580)	(98,975)	0	(98,975)	19,395	0	19,395
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			34,138,339	90,443	34,228,782	23,179,129	58,984	23,238,113	10,959,210	31,459	10,990,669

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.217%	34.783%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months 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	2,807,051,374	1,891,394,439	915,656,935
	Interest Deduction for FIT Calculation	71,354,645	48,060,333	23,294,312
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			



RESULTS OF OPERATIONS	Report ID: E-FIT-12A
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months 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	1,033,227,923	686,029,454	347,198,469
E-OPS	Less: Operating & Maintenance Expense	642,983,773	409,140,405	233,843,368
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	151,783,610	103,874,654	47,908,956
E-OTX	Less: Taxes Other than FIT	88,053,993	70,711,014	17,342,979
	Net Operating Income Before FIT	150,406,547	102,303,381	48,103,166
E-INT	Less: Interest Expense	71,354,645	48,060,333	23,294,312
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(27,637)	0	(27,637)
E-SCM	Plus: Schedule M Adjustments	(68,336,359)	(48,927,950)	(19,408,409)
	Taxable Net Operating Income	10,687,906	5,315,098	5,372,808
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,244,461	1,116,171	1,128,290
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	2,244,461	1,116,171	1,128,290
E-DTE	Deferred FIT	4,900,928	3,926,294	974,634
E-DTE	Customer Tax Credit Amortization	(11,807,306)	(6,768,770)	(5,038,536)
1	411400 Amortized Investment Tax Credit	(493,617)	(323,467)	(170,150)
	Total Net FIT/Deferred FIT	(5,155,534)	(2,049,772)	(3,105,762)

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:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months 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	78,778,286	102,988,358	181,766,644	54,383,496	68,014,928	122,398,424	24,394,790	34,973,430	59,368,220
12	997001 Contributions In Aid of Construction	0	11,294,856	11,294,856	0	7,585,625	7,585,625	0	3,709,231	3,709,231
12	997002 Injuries and Damages	0	500,000	500,000	0	335,800	335,800	0	164,200	164,200
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual	0	2,007,639	2,007,639	0	1,348,330	1,348,330	0	659,309	659,309
99	997007 Idaho PCA	(4,763,212)	0	(4,763,212)	0	0	0	(4,763,212)	0	(4,763,212)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	501,346	501,346	0	336,704	336,704	0	164,642	164,642
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	6,732,284	0	6,732,284	3,133,265	0	3,133,265	3,599,019	0	3,599,019
12	997020 FAS87 Current Pension Accrual	0	(8,480,651)	(8,480,651)	0	(5,695,605)	(5,695,605)	0	(2,785,046)	(2,785,046)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	2,863,488	(3,417,214)	(553,726)	1,787,056	(2,295,001)	(507,945)	1,076,432	(1,122,213)	(45,781)
99	997031 Decoupling Mechanism	31,932,207	0	31,932,207	24,203,836	0	24,203,836	7,728,371	0	7,728,371
12	997032 Interest Rate Swaps	0	(20,855,407)	(20,855,407)	0	(14,006,491)	(14,006,491)	0	(6,848,916)	(6,848,916)
99	997033 BPA Residential Exchange	(18,554)	0	(18,554)	(175,605)	0	(175,605)	157,051	0	157,051
99	997034 Montana Hydro Settlement	3,876,750	0	3,876,750	2,540,822	0	2,540,822	1,335,928	0	1,335,928
99	997035 Leases	0	165,636	165,636	0	110,150	110,150	0	55,486	55,486
99	997043 Washington Deferred Power Costs	(26,588,849)	0	(26,588,849)	(26,588,849)	0	(26,588,849)	0	0	0
12	997044 Non-Monetary Power Costs	0	51,155	51,155	0	34,356	34,356	0	16,799	16,799
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC	0	(2,477,494)	(2,477,494)	0	(1,663,885)	(1,663,885)	0	(813,609)	(813,609)
12	997049 Tax Depreciation	0	(166,434,258)	(166,434,258)	0	(111,777,248)	(111,777,248)	0	(54,657,010)	(54,657,010)
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	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	884,086	884,086	0	593,752	593,752	0	290,334	290,334
99	997065 Amortization - Unbilled Revenue Add-Ins	512,662	0	512,662	192,645	0	192,645	320,017	0	320,017
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	8,911,723	8,911,723	0	5,985,113	5,985,113	0	2,926,610	2,926,610
12	997081 Deferred Compensation	0	(250,834)	(250,834)	0	(168,460)	(168,460)	0	(82,374)	(82,374)
4	997082 Meal Disallowances	0	(29,627)	(29,627)	0	(19,702)	(19,702)	0	(9,925)	(9,925)
12	997083 Paid Time Off	0	206,674	206,674	0	138,802	138,802	0	67,872	67,872
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(1,037,996)	0	(1,037,996)	0	0	0	(1,037,996)	0	(1,037,996)
99	997095 WA REC Deferral	2,577,398	0	2,577,398	2,577,398	0	2,577,398	0	0	0
12	997096 CDA Settlement Costs	0	32,719	32,719	0	21,974	21,974	0	10,745	10,745
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	120,881	120,881	0	81,184	81,184	0	39,697	39,697
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(44,350,000)	(44,350,000)	0	(29,785,460)	(29,785,460)	0	(14,564,540)	(14,564,540)
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:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months 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	(2,416,854)	0	(2,416,854)	(2,416,854)	0	(2,416,854)	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	1,064,490	0	1,064,490	911,163	0	911,163	153,327	0	153,327
12	997111	Capitalized Transportation	0	(226,733)	(226,733)	0	(152,274)	(152,274)	0	(74,459)	(74,459)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	393,228	393,228	0	264,092	264,092	0	129,136	129,136
99	997115	AFUDC Equity DFIT Deferral	(836,095)	0	(836,095)	(836,095)	0	(836,095)	0	0	0
99	997117	Colstrip Plant Adjustment	(6,055,054)	0	(6,055,054)	(3,875,364)	0	(3,875,364)	(2,179,690)	0	(2,179,690)
99	997119	AFUDC Tax CPI	0	3,470,791	3,470,791	0	2,330,983	2,330,983	0	1,139,808	1,139,808
99	997120	Transportation Tax Disallowance	0	85,088	85,088	0	57,145	57,145	0	27,943	27,943
99	997123	EIM Deferred O&M	(499,848)	0	(499,848)	0	0	0	(499,848)	0	(499,848)
99	997124	Colstrip Recovery Offset	0	0	0	0	0	0	0	0	0
99	997125	COVID-19	(1,602,451)	0	(1,602,451)	(1,832,897)	0	(1,832,897)	230,446	0	230,446
99	997126	Prepaid Expenses	0	(30,118)	(30,118)	0	(20,227)	(20,227)	0	(9,891)	(9,891)
99	997127	CARES Act SS Deferral	0	(1,437,104)	(1,437,104)	0	(965,159)	(965,159)	0	(471,945)	(471,945)
99	997128	Meters Expensed	0	(2,838,038)	(2,838,038)	0	(1,906,026)	(1,906,026)	0	(932,012)	(932,012)
99	997129	Mixed Service Costs (IDD#5)	0	(20,925,000)	(20,925,000)	0	(14,053,230)	(14,053,230)	0	(6,871,770)	(6,871,770)
99	997130	Wild Fire Resiliency Deferral	(8,783,031)	0	(8,783,031)	(3,835,547)	0	(3,835,547)	(4,947,484)	0	(4,947,484)
99	997132	Battery Storage Deferral	(3,804,582)	0	(3,804,582)	(3,804,582)	0	(3,804,582)	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>71,801,939</b>	<b>(140,138,298)</b>	<b>(68,336,359)</b>	<b>46,341,880</b>	<b>(95,269,830)</b>	<b>(48,927,950)</b>	<b>25,460,059</b>	<b>(44,868,468)</b>	<b>(19,408,409)</b>

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%	67.160%	32.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12A</b>
For Twelve Months Ended March 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	14,320,520	14,320,520	0	9,617,661	9,617,661	0	4,702,859	4,702,859
99	410100	Deferred Federal Income Tax Expense - Washington	3,907,645	0	3,907,645	3,907,645	0	3,907,645	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	865,372	0	865,372	0	0	0	865,372	0	865,372
	410100	Total	4,773,017	14,320,520	19,093,537	3,907,645	9,617,661	13,525,306	865,372	4,702,859	5,568,231
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(13,992,918)	(13,992,918)	0	(9,397,742)	(9,397,742)	0	(4,595,176)	(4,595,176)
99	411100	Deferred Federal Income Tax Expense - Washington	(1,685,378)	0	(1,685,378)	(1,685,378)	0	(1,685,378)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(808,534)	0	(808,534)	0	0	0	(808,534)	0	(808,534)
	411100	Total	(2,493,912)	(13,992,918)	(16,486,830)	(1,685,378)	(9,397,742)	(11,083,120)	(808,534)	(4,595,176)	(5,403,710)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	1,484,108	0	1,484,108	1,484,108	0	1,484,108	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	810,113	0	810,113	0	0	0	810,113	0	810,113
	410193	Total	2,294,221	0	2,294,221	1,484,108	0	1,484,108	810,113	0	810,113
Total Deferred Federal Income Tax Expense			4,573,326	327,602	4,900,928	3,706,375	219,919	3,926,294	866,951	107,683	974,634
99	411193	Customer Tax Credit Amortization - Washington	(6,768,770)	0	(6,768,770)	(6,768,770)	0	(6,768,770)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(5,038,536)	0	(5,038,536)	0	0	0	(5,038,536)	0	(5,038,536)
	411193	Total	(11,807,306)	0	(11,807,306)	(6,768,770)	0	(6,768,770)	(5,038,536)	0	(5,038,536)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.00%	67.160%	32.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months 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
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	86,464	86,464	0	56,660	56,660	0	29,804	29,804
1	408140	State Kwh Generation Tax	0	1,426,140	1,426,140	0	934,550	934,550	0	491,590	491,590
1	408150	R&P Property Tax--Production	0	15,531,702	15,531,702	0	10,177,924	10,177,924	0	5,353,778	5,353,778
1	408180	R&P Property Tax--Transmission	0	6,144,036	6,144,036	0	4,026,187	4,026,187	0	2,117,849	2,117,849
1	409100	State Income Tax--Montana & Oregon	0	31,155	31,155	0	20,416	20,416	0	10,739	10,739
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>23,219,497</b>	<b>23,219,497</b>	<b>0</b>	<b>15,215,737</b>	<b>15,215,737</b>	<b>0</b>	<b>8,003,760</b>	<b>8,003,760</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	22,717,151	0	22,717,151	22,717,151	0	22,717,151	0	0	0
99	408120	Municipal Occupation & License Tax	23,581,981	0	23,581,981	19,846,097	0	19,846,097	3,735,884	0	3,735,884
99	408160	Miscellaneous State or Local Tax--WA & ID	145	0	145	0	0	0	145	0	145
99	408170	R&P Property Tax--Distribution	11,223,139	0	11,223,139	8,008,385	0	8,008,385	3,214,754	0	3,214,754
99	409100	State Income Tax--Idaho	(73,419)	0	(73,419)	0	0	0	(73,419)	0	(73,419)
99	411410	State Income Tax--Idaho ITC Deferred	40	0	40	0	0	0	40	0	40
99	411420	State Income Tax--Idaho ITC Amortization	(27,677)	0	(27,677)	0	0	0	(27,677)	0	(27,677)
<b>TOTAL DISTRIBUTION</b>			<b>57,421,360</b>	<b>0</b>	<b>57,421,360</b>	<b>50,571,633</b>	<b>0</b>	<b>50,571,633</b>	<b>6,849,727</b>	<b>0</b>	<b>6,849,727</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	1,007,924	6,405,212	7,413,136	664,114	4,259,530	4,923,644	343,810	2,145,682	2,489,492
<b>TOTAL A&amp;G</b>			<b>1,007,924</b>	<b>6,405,212</b>	<b>7,413,136</b>	<b>664,114</b>	<b>4,259,530</b>	<b>4,923,644</b>	<b>343,810</b>	<b>2,145,682</b>	<b>2,489,492</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>58,429,284</b>	<b>29,624,709</b>	<b>88,053,993</b>	<b>51,235,747</b>	<b>19,475,267</b>	<b>70,711,014</b>	<b>7,193,537</b>	<b>10,149,442</b>	<b>17,342,979</b>

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:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months 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	7,600,000	7,600,000	0	4,980,280	4,980,280	0	2,619,720	2,619,720
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	1,056,565	1,056,565	0	692,367	692,367	0	364,198	364,198
1	182381	CDA Settlement Past Storage	0	28,548,599	28,548,599	0	18,707,897	18,707,897	0	9,840,702	9,840,702
1	302000	Franchises & Consents	2,678,702	44,049,218	46,727,920	2,678,702	28,865,453	31,544,155	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,165,760	16,485,476	319,716	10,636,137	10,955,853	0	5,529,623	5,529,623
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,330,104	124,502,698	126,832,802	2,330,830	82,795,539	85,126,369	(726)	41,707,159	41,706,433
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	3,674,492	3,674,492	0	2,443,574	2,443,574	0	1,230,918	1,230,918
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,521,755	1,521,755	0	1,011,982	1,011,982	0	509,773	509,773
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,102,567	70,102,567	0	46,618,908	46,618,908	0	23,483,659	23,483,659
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,603,411	20,603,411	0	13,701,474	13,701,474	0	6,901,937	6,901,937
4	303121	Misc Intangible Plant-AMI Software	15,874,384	1,281,397	17,155,781	15,874,384	852,142	16,726,526	0	429,255	429,255
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	3,290,911	3,290,911	0	2,188,489	2,188,489	0	1,102,422	1,102,422
TOTAL INTANGIBLE PLANT			21,202,906	324,397,373	345,600,279	21,203,632	214,804,842	236,008,474	(726)	109,592,531	109,591,805
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,527,874	2,527,874	0	1,329,709	1,329,709
1	311XXX	Structures & Improvements	112,158,756	28,822,214	140,980,970	73,298,057	18,887,197	92,185,254	38,860,699	9,935,017	48,795,716
1	312000	Boiler Plant	148,563,607	46,655,621	195,219,228	96,585,610	30,573,428	127,159,038	51,977,997	16,082,193	68,060,190
1	313000	Generators	350,480	0	350,480	229,380	0	229,380	121,100	0	121,100
1	314000	Turbogenerator Units	41,005,366	18,581,725	59,587,091	26,803,752	12,176,604	38,980,356	14,201,614	6,405,121	20,606,735
1	315000	Accessory Electric Equipment	18,729,529	12,448,838	31,178,367	12,242,902	8,157,724	20,400,626	6,486,627	4,291,114	10,777,741
1	316000	Miscellaneous Power Plant Equipment	14,553,188	2,476,451	17,029,639	9,511,077	1,622,818	11,133,895	5,042,111	853,633	5,895,744
TOTAL STEAM PRODUCTION PLANT			335,360,926	112,842,432	448,203,358	218,670,778	73,945,645	292,616,423	116,690,148	38,896,787	155,586,935
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,522,947	65,522,947	0	42,937,187	42,937,187	0	22,585,760	22,585,760
1	331XXX	Structures & Improvements	0	102,006,612	102,006,612	0	66,844,933	66,844,933	0	35,161,679	35,161,679
1	332XXX	Reservoirs, Dams, & Waterways	0	195,208,468	195,208,468	0	127,920,109	127,920,109	0	67,288,359	67,288,359
1	333000	Waterwheels, Turbines, & Generators	0	234,624,902	234,624,902	0	153,749,698	153,749,698	0	80,875,204	80,875,204
1	334000	Accessory Electric Equipment	0	80,614,645	80,614,645	0	52,826,777	52,826,777	0	27,787,868	27,787,868
1	335XXX	Miscellaneous Power Plant Equipment	0	13,112,271	13,112,271	0	8,592,471	8,592,471	0	4,519,800	4,519,800
1	336000	Roads, Railroads, & Bridges	0	3,649,103	3,649,103	0	2,391,257	2,391,257	0	1,257,846	1,257,846
TOTAL HYDRAULIC PRODUCTION PLANT			0	694,738,948	694,738,948	0	455,262,432	455,262,432	0	239,476,516	239,476,516
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	17,453,045	17,453,045	0	11,436,980	11,436,980	0	6,016,065	6,016,065
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,460	21,069,460	0	13,806,817	13,806,817	0	7,262,643	7,262,643
1	343000	Prime Movers	0	21,528,335	21,528,335	0	14,107,518	14,107,518	0	7,420,817	7,420,817
1	344000	Generators	0	235,166,016	235,166,016	0	154,104,290	154,104,290	0	81,061,726	81,061,726
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	25,180,272	25,180,272	0	16,500,632	16,500,632	0	8,679,640	8,679,640
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	1,641,918	1,641,918	0	1,075,949	1,075,949	0	565,969	565,969
TOTAL OTHER PRODUCTION PLANT			0	323,149,574	323,149,574	0	211,759,915	211,759,915	0	111,389,659	111,389,659
TOTAL PRODUCTION PLANT			335,360,926	1,130,730,954	1,466,091,880	218,670,778	740,967,992	959,638,770	116,690,148	389,762,962	506,453,110

RESULTS OF OPERATIONS  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended March 31, 2022  
 Average of Monthly Averages Basis

Report ID:  
**E-PLT-12A**

AVISTA UTILITIES

\*\*\*\*\*SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* DAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,467,442	30,095,800	410,632	19,310,015	19,720,647	217,726	10,157,427	10,375,153
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	53,022	29,682,417	29,735,439	33,594	19,450,888	19,484,482	19,428	10,231,529	10,250,957
1	353XXX	Station Equipment	12,433,774	324,954,720	337,388,494	8,125,259	212,942,828	221,068,087	4,308,515	112,011,892	116,320,407
1	354000	Towers & Fixtures	16,049,067	1,167,384	17,216,451	10,488,172	764,987	11,253,159	5,560,895	402,397	5,963,292
1	355000	Poles & Fixtures	5,109	319,931,283	319,936,392	3,232	209,650,970	209,654,202	1,877	110,280,313	110,282,190
1	356000	Overhead Conductors & Devices	12,578,663	159,417,198	171,995,861	8,220,039	104,466,090	112,686,129	4,358,624	54,951,108	59,309,732
1	357000	Underground Conduit	0	3,293,394	3,293,394	0	2,158,161	2,158,161	0	1,135,233	1,135,233
1	358000	Underground Conductors & Devices	0	6,594,569	6,594,569	0	4,321,421	4,321,421	0	2,273,148	2,273,148
1	359000	Roads & Trails	78,834	2,301,900	2,380,734	51,518	1,508,435	1,559,953	27,316	793,465	820,781
TOTAL TRANSMISSION PLANT			41,826,827	876,810,307	918,637,134	27,332,446	574,573,795	601,906,241	14,494,381	302,236,512	316,730,893
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	9,615,572	0	9,615,572	8,121,221	0	8,121,221	1,494,351	0	1,494,351
99	360400	Land Easements	3,848,211	0	3,848,211	1,315,746	0	1,315,746	2,532,465	0	2,532,465
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	29,866,469	0	29,866,469	22,601,287	0	22,601,287	7,265,182	0	7,265,182
3	362000	Station Equipment	156,569,713	3,152,436	159,722,149	104,262,031	1,803,950	106,065,981	52,307,682	1,348,486	53,656,168
99	363000	Energy Storage Equipment	492,144	0	492,144	492,144	0	492,144	0	0	0
99	364000	Poles, Towers, & Fixtures	488,892,749	0	488,892,749	319,609,879	0	319,609,879	169,282,870	0	169,282,870
99	365000	Overhead Conductors & Devices	312,575,456	0	312,575,456	197,079,416	0	197,079,416	115,496,040	0	115,496,040
99	366000	Underground Conduit	140,333,598	0	140,333,598	92,568,021	0	92,568,021	47,765,577	0	47,765,577
99	367000	Underground Conductors & Devices	244,085,969	0	244,085,969	162,281,345	0	162,281,345	81,804,624	0	81,804,624
99	368000	Line Transformers	305,340,202	0	305,340,202	211,427,059	0	211,427,059	93,913,143	0	93,913,143
99	369XXX	Services	198,225,472	0	198,225,472	130,128,745	0	130,128,745	68,096,727	0	68,096,727
99	371XXX	Installations on Customers' Premises	3,124,630	0	3,124,630	3,124,630	0	3,124,630	0	0	0
99	370XXX	Meters	84,408,259	0	84,408,259	59,750,079	0	59,750,079	24,658,180	0	24,658,180
99	373XXX	Street Light & Signal Systems	73,378,143	0	73,378,143	47,750,164	0	47,750,164	25,627,979	0	25,627,979
TOTAL DISTRIBUTION PLANT			2,051,124,437	3,152,436	2,054,276,873	1,360,511,767	1,803,950	1,362,315,717	690,612,670	1,348,486	691,961,156
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,513,752	9,299,304	10,813,056	811,845	6,184,130	6,995,975	701,907	3,115,174	3,817,081
4	390XXX	Structures & Improvements	24,414,127	106,479,361	130,893,488	15,641,820	70,809,840	86,451,660	8,772,307	35,669,521	44,441,828
4	391XXX	Office Furniture & Equipment	4,745,406	56,145,670	60,891,076	4,730,106	37,337,432	42,067,538	15,300	18,808,238	18,823,538
4	392XXX	Transportation Equipment	37,471,486	28,475,140	65,946,626	25,990,966	18,936,253	44,927,219	11,480,520	9,538,887	21,019,407
4	393000	Stores Equipment	556,750	4,012,478	4,569,228	366,545	2,668,338	3,034,883	190,205	1,344,140	1,534,345
4	394000	Tools, Shop & Garage Equipment	2,118,978	16,739,303	18,858,281	1,073,034	11,131,804	12,204,838	1,045,944	5,607,499	6,653,443
4	394100	Electric Charging Stations	0	116,794	116,794	0	77,669	77,669	0	39,125	39,125
4	395XXX	Laboratory Equipment	414,764	3,040,884	3,455,648	398,973	2,022,218	2,421,191	15,791	1,018,666	1,034,457
4	396XXX	Power Operated Equipment	23,246,599	8,914,597	32,161,196	13,946,289	5,928,296	19,874,585	9,300,310	2,986,301	12,286,611
4	397XXX	Communications Equipment	31,500,581	88,651,335	120,151,916	22,135,081	58,954,024	81,089,105	9,365,500	29,697,311	39,062,811
4	398000	Miscellaneous Equipment	13,505	762,369	775,874	0	506,983	506,983	13,505	255,386	268,891
TOTAL GENERAL PLANT			125,995,948	322,637,235	448,633,183	85,094,659	214,556,987	299,651,646	40,901,289	108,080,248	148,981,537
TOTAL PLANT IN SERVICE			2,575,511,044	2,657,728,305	5,233,239,349	1,712,813,282	1,746,707,566	3,459,520,848	862,697,762	911,020,739	1,773,718,501



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months 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
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(268,314,593)	(74,136,469)	(342,451,062)	(175,729,200)	(48,581,628)	(224,310,828)	(92,585,393)	(25,554,841)	(118,140,234)
E-ADEP		Hydro Production Plant	0	(169,619,918)	(169,619,918)	0	(111,151,932)	(111,151,932)	0	(58,467,986)	(58,467,986)
E-ADEP		Other Production Plant	0	(156,535,498)	(156,535,498)	0	(102,577,712)	(102,577,712)	0	(53,957,786)	(53,957,786)
E-ADEP		Transmission Plant	(26,303,129)	(221,892,899)	(248,196,028)	(16,097,110)	(145,406,417)	(161,503,527)	(10,206,019)	(76,486,482)	(86,692,501)
E-ADEP		Distribution Plant	(667,401,424)	(390,194)	(667,791,618)	(409,905,210)	(223,285)	(410,128,495)	(257,496,214)	(166,909)	(257,663,123)
E-ADEP		General Plant	(48,657,660)	(108,291,017)	(156,948,677)	(30,617,100)	(72,014,609)	(102,631,709)	(18,040,560)	(36,276,408)	(54,316,968)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(1,010,676,806)</b>	<b>(730,865,995)</b>	<b>(1,741,542,801)</b>	<b>(632,348,620)</b>	<b>(479,955,583)</b>	<b>(1,112,304,203)</b>	<b>(378,328,186)</b>	<b>(250,910,412)</b>	<b>(629,238,598)</b>
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,996,136)	(16,996,136)	0	(11,137,568)	(11,137,568)	0	(5,858,568)	(5,858,568)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(334,246)	0	(334,246)	(334,246)	0	(334,246)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,297,641)	(3,297,641)	0	(2,191,959)	(2,191,959)	0	(1,105,682)	(1,105,682)
E-AAAMT		Miscellaneous IT Intangible Plant - 3031XX	(9,387,104)	(103,885,357)	(113,272,461)	(9,387,256)	(69,084,801)	(78,472,057)	152	(34,800,556)	(34,800,404)
E-AAAMT		General Plant - 390200, 396200	0	(633,873)	(633,873)	0	(421,532)	(421,532)	0	(212,341)	(212,341)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(9,721,350)</b>	<b>(124,813,007)</b>	<b>(134,534,357)</b>	<b>(9,721,502)</b>	<b>(82,835,860)</b>	<b>(92,557,362)</b>	<b>152</b>	<b>(41,977,147)</b>	<b>(41,976,995)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(1,020,398,156)</b>	<b>(855,679,002)</b>	<b>(1,876,077,158)</b>	<b>(642,070,122)</b>	<b>(562,791,443)</b>	<b>(1,204,861,565)</b>	<b>(378,328,034)</b>	<b>(292,887,559)</b>	<b>(671,215,593)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,555,112,888</b>	<b>1,802,049,303</b>	<b>3,357,162,191</b>	<b>1,070,743,160</b>	<b>1,183,916,123</b>	<b>2,254,659,283</b>	<b>484,369,728</b>	<b>618,133,180</b>	<b>1,102,502,908</b>
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	(535,170,593)	(535,170,593)	0	(359,420,570)	(359,420,570)	0	(175,750,023)	(175,750,023)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(57,924,347)	(57,924,347)	0	(38,520,270)	(38,520,270)	0	(19,404,077)	(19,404,077)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,597,872)	(2,597,872)	0	(1,727,611)	(1,727,611)	0	(870,261)	(870,261)
4		ADFIT - Common Plant (283750 from C-DTX)	0	193,477	193,477	0	128,664	128,664	0	64,813	64,813
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	(5,995,205)	(5,995,205)	0	(3,928,658)	(3,928,658)	0	(2,066,547)	(2,066,547)
1		ADFIT - CDA Settlement Costs (283333)	0	268,132	268,132	0	175,707	175,707	0	92,425	92,425
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(993,466)	(993,466)	0	(667,212)	(667,212)	0	(326,254)	(326,254)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(602,219,874)</b>	<b>(602,219,874)</b>	<b>0</b>	<b>(403,959,950)</b>	<b>(403,959,950)</b>	<b>0</b>	<b>(198,259,924)</b>	<b>(198,259,924)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,555,112,888</b>	<b>1,199,829,429</b>	<b>2,754,942,317</b>	<b>1,070,743,160</b>	<b>779,956,173</b>	<b>1,850,699,333</b>	<b>484,369,728</b>	<b>419,873,256</b>	<b>904,242,984</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	57.224%	42.776%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.160%	32.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12A</b>
For Twelve Months 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	1,555,112,888	1,199,829,429	2,754,942,317	1,070,743,160	779,956,173	1,850,699,333	484,369,728	419,873,256	904,242,984
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,109,533	34,368,931	41,478,464	5,414,104	22,855,683	28,269,787	1,695,429	11,513,248	13,208,677
4	Accumulated Amortization - AFUDC (182318)	(1,289,904)	(5,274,617)	(6,564,521)	(1,020,180)	(3,507,673)	(4,527,853)	(269,724)	(1,766,944)	(2,036,668)
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)	2,076,026	0	2,076,026	0	0	0	2,076,026	0	2,076,026
99	ADFIT - Boulder Park Disallowed (190040)	110,035	0	110,035	0	0	0	110,035	0	110,035
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(9,335,928)	0	(9,335,928)	(9,335,928)	0	(9,335,928)	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)	8,080,047	0	8,080,047	8,080,047	0	8,080,047	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	12,354,875	0	12,354,875	12,354,875	0	12,354,875	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(2,330,788)	0	(2,330,788)	(2,330,788)	0	(2,330,788)	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)	(3,056,510)	34	(3,056,476)	(938,570)	23	(938,547)	(2,117,940)	11	(2,117,929)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(82,045,251)	0	(82,045,251)	(53,743,706)	0	(53,743,706)	(28,301,545)	0	(28,301,545)
99	ADFIT-Customer Tax Credit (190393)	17,229,502	0	17,229,502	11,286,178	0	11,286,178	5,943,324	0	5,943,324
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(13,272,371)	0	(13,272,371)	(8,665,641)	0	(8,665,641)	(4,606,730)	0	(4,606,730)
99	Colstrip-Regulatory Asset (182327)	10,105,906	0	10,105,906	5,014,250	0	5,014,250	5,091,656	0	5,091,656
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,945,128	0	1,945,128	1,575,394	0	1,575,394	369,734	0	369,734
99	Colstrip Reg Asset ADFIT (283376)	(1,368,685)	0	(1,368,685)	(897,116)	0	(897,116)	(471,569)	0	(471,569)
99	Colstrip ARO (317000P)	14,627,964	0	14,627,964	9,559,376	0	9,559,376	5,068,588	0	5,068,588
99	Colstrip ARO A/D (317000A)	(2,450,360)	0	(2,450,360)	(1,614,075)	0	(1,614,075)	(836,285)	0	(836,285)
99	Colstrip ARO Liability (230027)	(14,272,607)	0	(14,272,607)	(9,327,150)	0	(9,327,150)	(4,945,457)	0	(4,945,457)
99	Colstrip ARO ADFIT (190376)	2,997,247	0	2,997,247	1,958,701	0	1,958,701	1,038,546	0	1,038,546
99	Colstrip ARO ADFIT (283377)	(2,557,297)	0	(2,557,297)	(1,668,513)	0	(1,668,513)	(888,784)	0	(888,784)
99	Customer Deposits (235199)	(22,611)	0	(22,611)	(22,611)	0	(22,611)	0	0	0
C-WKC	Working Capital	80,893,550	0	80,893,550	55,659,502	0	55,659,502	25,234,048	0	25,234,048
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	23,014,709	29,094,348	52,109,057	21,347,073	19,348,033	40,695,106	1,667,636	9,746,315	11,413,951
	NET RATE BASE	1,578,127,597	1,228,923,777	2,807,051,374	1,092,090,233	799,304,206	1,891,394,439	486,037,364	429,619,571	915,656,935

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	3,214,461	3,214,461			3,214,461	3,214,461		2,106,436	2,106,436		1,108,025	1,108,025	
	Steam (ED-ID)	4,381,417	4,381,417		4,381,417	4,381,417	4,381,417				4,381,417		4,381,417	
	Steam (ED-WA)	11,809,965	11,809,965		11,809,965	11,809,965	11,809,965	11,809,965						
1	Hydro (ED-AN)	14,762,559	14,762,559			14,762,559	14,762,559		9,673,905	9,673,905		5,088,654	5,088,654	
1	Other (ED-AN)	10,786,281	10,786,281			10,786,281	10,786,281		7,068,250	7,068,250		3,718,031	3,718,031	
<b>Total Electric Production</b>		<b>44,954,683</b>	<b>44,954,683</b>			<b>16,191,382</b>	<b>28,763,301</b>	<b>44,954,683</b>	<b>11,809,965</b>	<b>18,848,591</b>	<b>30,658,556</b>	<b>4,381,417</b>	<b>9,914,710</b>	<b>14,296,127</b>
<b>Electric Transmission</b>														
1	ED-AN	17,999,321	17,999,321			17,999,321	17,999,321		11,794,955	11,794,955		6,204,366	6,204,366	
	ED-ID	574,356	574,356		574,356	574,356	574,356				574,356		574,356	
	ED-WA	516,114	516,114		516,114	516,114	516,114	516,114			516,114			
<b>Total Electric Transmission</b>		<b>19,089,791</b>	<b>19,089,791</b>			<b>1,090,470</b>	<b>17,999,321</b>	<b>19,089,791</b>	<b>516,114</b>	<b>11,794,955</b>	<b>12,311,069</b>	<b>574,356</b>	<b>6,204,366</b>	<b>6,778,722</b>
<b>Electric Distribution</b>														
3	ED-AN	84,396	84,396			84,396	84,396		48,295	48,295		36,101	36,101	
	ED-ID	18,566,227	18,566,227		18,566,227	18,566,227	18,566,227				18,566,227		18,566,227	
	ED-WA	35,389,467	35,389,467		35,389,467	35,389,467	35,389,467	35,389,467			35,389,467			
<b>Total Electric Distribution</b>		<b>54,040,090</b>	<b>54,040,090</b>			<b>53,955,694</b>	<b>84,396</b>	<b>54,040,090</b>	<b>35,389,467</b>	<b>48,295</b>	<b>35,437,762</b>	<b>18,566,227</b>	<b>36,101</b>	<b>18,602,328</b>
<b>Gas Underground Storage</b>														
	GD-AN	698,747	698,747											
	GD-OR	123,140		123,140										
<b>Total Gas Underground Stor</b>		<b>821,887</b>		<b>698,747</b>		<b>123,140</b>								
<b>Gas Distribution</b>														
	GD-AN	57,420	57,420											
	GD-ID	6,603,190	6,603,190											
	GD-WA	14,857,979	14,857,979											
	GD-OR	9,874,698		9,874,698										
<b>Total Gas Distribution</b>		<b>31,393,287</b>		<b>21,518,589</b>		<b>9,874,698</b>								
<b>General Plant</b>														
4	ED-AN	2,901,997	2,901,997			2,901,997	2,901,997		1,929,857	1,929,857		972,140	972,140	
	ED-ID	503,861	503,861		503,861	503,861	503,861				503,861		503,861	
	ED-WA	1,121,178	1,121,178		1,121,178	1,121,178	1,121,178	1,121,178						
7,4	CD-AA	22,247,075	15,727,570	4,500,138	2,019,367	15,727,570	15,727,570		10,458,991	10,458,991		5,268,579	5,268,579	
9,4	CD-AN	640,006	497,144	142,862		497,144	497,144		330,606	330,606		166,538	166,538	
9	CD-ID	474,975	368,951	106,024		368,951	368,951				368,951		368,951	
9	CD-WA	2,266,879	1,760,866	506,013		1,760,866	1,760,866	1,760,866			1,760,866			
8	GD-AA	375,177		257,882	117,295									
	GD-AN	31,536		31,536										
	GD-ID	38,776		38,776										
	GD-WA	1,104,189		1,104,189										
	GD-OR	204,166		204,166										
<b>Total General Plant</b>		<b>31,909,815</b>	<b>22,881,567</b>	<b>6,687,420</b>	<b>2,340,828</b>	<b>3,754,856</b>	<b>19,126,711</b>	<b>22,881,567</b>	<b>2,882,044</b>	<b>12,719,454</b>	<b>15,601,498</b>	<b>872,812</b>	<b>6,407,257</b>	<b>7,280,069</b>
<b>Total Depreciation Expense</b>		<b>182,209,553</b>	<b>140,966,131</b>	<b>28,904,756</b>	<b>12,338,666</b>	<b>74,992,402</b>	<b>65,973,729</b>	<b>140,966,131</b>	<b>50,597,590</b>	<b>43,411,295</b>	<b>94,008,885</b>	<b>24,394,812</b>	<b>22,562,434</b>	<b>46,957,246</b>

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	42.776%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	66.501%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12A</b>
For Twelve Months 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		
<b>Production/Transmission</b>															
1	Franchises (302000)	ED-AN	915,360	915,360			915,360		599,835	599,835		315,525	315,525		
1	Misc Intangible PIt (303000)	ED-AN	257,856	257,856			257,856		168,973	168,973		88,883	88,883		
<b>Total Production/Transmission</b>			<b>1,173,216</b>	<b>1,173,216</b>			<b>1,173,216</b>		<b>768,808</b>	<b>768,808</b>		<b>404,408</b>	<b>404,408</b>		
<b>Distribution</b>															
	Franchises (302000)	ED-WA	110,800	110,800			110,800		110,800	110,800					
	Misc Intangible PIt (303000)	ED-WA	5,866	5,866			5,866		5,866	5,866					
<b>Total Distribution</b>			<b>116,666</b>	<b>116,666</b>			<b>116,666</b>		<b>116,666</b>	<b>116,666</b>					
<b>General Plant - 303000</b>															
7,4		CD-AA	414,871	293,293	83,920	37,658	293,293		195,043	195,043		98,250	98,250		
9,1		CD-AN	9,729	7,557	2,172		7,557		4,952	4,952		2,605	2,605		
		GD-ID	14,764		14,764										
		GD-WA	24,854		24,854										
		GD-OR	7,846			7,846									
<b>Total General Plant - 303000</b>			<b>472,064</b>	<b>300,850</b>	<b>125,710</b>	<b>45,504</b>	<b>300,850</b>		<b>199,995</b>	<b>199,995</b>		<b>100,855</b>	<b>100,855</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	43,124,399	30,486,793	8,723,204	3,914,402	30,486,793		20,274,022	20,274,022		10,212,771	10,212,771		
9,4		CD-AN	135,978	105,625	30,353		105,625		70,242	70,242		35,383	35,383		
9,4		CD-ID	(12)	(9)	(3)		(9)					(9)	(9)		
9,4		CD-WA	3,722,243	2,891,364	830,879		2,891,364		2,891,364	2,891,364			0		
4		ED-AN	4,524,507	4,524,507			4,524,507		3,008,842	3,008,842		1,515,665	1,515,665		
		ED-ID	(12)	(12)			(12)					(12)	(12)		
		ED-WA	777,876	777,876			777,876		777,876	777,876					
8		GD-AA	87,348		60,040	27,308									
		GD-AN	0		0										
		GD-OR	0			0									
<b>Total Miscellaneous IT Intangible PIt - 3031XX</b>			<b>52,372,327</b>	<b>38,786,144</b>	<b>9,644,473</b>	<b>3,941,710</b>	<b>3,669,219</b>	<b>35,116,925</b>	<b>38,786,144</b>	<b>3,669,240</b>	<b>23,353,106</b>	<b>27,022,346</b>	<b>(21)</b>	<b>11,763,819</b>	<b>11,763,798</b>
<b>Gas Underground Storage</b>															
		GD-AN	0		0										
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	0	0	0	0	0		0	0		0	0		
4		ED-AN	423,634	423,634			423,634		281,721	281,721		141,913	141,913		
		GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>			<b>423,634</b>	<b>423,634</b>	<b>0</b>	<b>0</b>	<b>423,634</b>		<b>281,721</b>	<b>281,721</b>		<b>141,913</b>	<b>141,913</b>		
<b>Total Amortization Expense</b>			<b>54,557,907</b>	<b>40,800,510</b>	<b>9,770,183</b>	<b>3,987,214</b>	<b>3,785,885</b>	<b>37,014,625</b>	<b>40,800,510</b>	<b>3,785,906</b>	<b>24,603,630</b>	<b>28,389,536</b>	<b>(21)</b>	<b>12,410,995</b>	<b>12,410,974</b>

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%
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:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12A</b>
For Twelve Months 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	(74,136,469)	(74,136,469)			(74,136,469)	(74,136,469)		(48,581,628)	(48,581,628)		(25,554,841)	(25,554,841)	
	Steam (ED-ID)	(92,585,393)	(92,585,393)		(92,585,393)		(92,585,393)				(92,585,393)		(92,585,393)	
	Steam (ED-WA)	(175,729,200)	(175,729,200)		(175,729,200)		(175,729,200)	(175,729,200)		(175,729,200)				
1	Hydro (ED-AN)	(169,619,918)	(169,619,918)			(169,619,918)	(169,619,918)		(111,151,932)	(111,151,932)		(58,467,986)	(58,467,986)	
1	Other (ED-AN)	(156,535,498)	(156,535,498)			(156,535,498)	(156,535,498)		(102,577,712)	(102,577,712)		(53,957,786)	(53,957,786)	
<b>Total Electric Production</b>		<b>(668,606,478)</b>	<b>(668,606,478)</b>		<b>(268,314,593)</b>	<b>(400,291,885)</b>	<b>(668,606,478)</b>		<b>(175,729,200)</b>	<b>(262,311,272)</b>	<b>(438,040,472)</b>	<b>(92,585,393)</b>	<b>(137,980,613)</b>	<b>(230,566,006)</b>
<b>Electric Transmission</b>														
1	ED-AN	(221,892,899)	(221,892,899)			(221,892,899)	(221,892,899)		(145,406,417)	(145,406,417)		(76,486,482)	(76,486,482)	
	ED-ID	(10,206,019)	(10,206,019)		(10,206,019)		(10,206,019)				(10,206,019)		(10,206,019)	
	ED-WA	(16,097,110)	(16,097,110)		(16,097,110)		(16,097,110)	(16,097,110)		(16,097,110)				
<b>Total Electric Transmission</b>		<b>(248,196,028)</b>	<b>(248,196,028)</b>		<b>(26,303,129)</b>	<b>(221,892,899)</b>	<b>(248,196,028)</b>		<b>(16,097,110)</b>	<b>(145,406,417)</b>	<b>(161,503,527)</b>	<b>(10,206,019)</b>	<b>(76,486,482)</b>	<b>(86,692,501)</b>
<b>Electric Distribution</b>														
3	ED-AN	(390,194)	(390,194)			(390,194)	(390,194)			(223,285)	(223,285)		(166,909)	(166,909)
	ED-ID	(257,496,214)	(257,496,214)		(257,496,214)		(257,496,214)				(257,496,214)		(257,496,214)	
	ED-WA	(409,905,210)	(409,905,210)		(409,905,210)		(409,905,210)	(409,905,210)		(409,905,210)				
<b>Total Electric Distribution</b>		<b>(667,791,618)</b>	<b>(667,791,618)</b>		<b>(667,401,424)</b>	<b>(390,194)</b>	<b>(667,791,618)</b>		<b>(409,905,210)</b>	<b>(223,285)</b>	<b>(410,128,495)</b>	<b>(257,496,214)</b>	<b>(166,909)</b>	<b>(257,663,123)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(18,308,600)		(18,308,600)										
	GD-OR	(1,486,571)			(1,486,571)									
<b>Total Gas Underground Stor</b>		<b>(19,795,171)</b>		<b>(18,308,600)</b>	<b>(1,486,571)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,951,626)		(1,951,626)										
	GD-ID	(93,996,829)		(93,996,829)										
	GD-WA	(167,902,550)		(167,902,550)										
	GD-OR	(129,823,530)			(129,823,530)									
<b>Total Gas Distribution</b>		<b>(393,674,535)</b>		<b>(263,851,005)</b>	<b>(129,823,530)</b>									
<b>General Plant</b>														
4	ED-AN	(37,184,310)	(37,184,310)			(37,184,310)	(37,184,310)		(24,727,938)	(24,727,938)		(12,456,372)	(12,456,372)	
	ED-ID	(12,582,763)	(12,582,763)		(12,582,763)		(12,582,763)				(12,582,763)		(12,582,763)	
	ED-WA	(23,402,132)	(23,402,132)		(23,402,132)		(23,402,132)	(23,402,132)		(23,402,132)				
7,4	CD-AA	(91,781,774)	(64,885,125)	(18,565,617)	(8,331,032)	(64,885,125)	(64,885,125)		(43,149,257)	(43,149,257)		(21,735,868)	(21,735,868)	
9,4	CD-AN	(8,009,452)	(6,221,582)	(1,787,870)		(6,221,582)	(6,221,582)		(4,137,414)	(4,137,414)		(2,084,168)	(2,084,168)	
9	CD-ID	(7,026,181)	(5,457,797)	(1,568,384)		(5,457,797)	(5,457,797)				(5,457,797)		(5,457,797)	
9	CD-WA	(9,288,303)	(7,214,968)	(2,073,335)		(7,214,968)	(7,214,968)	(7,214,968)		(7,214,968)				
8	GD-AA	(2,184,170)		(1,501,311)	(682,859)									
	GD-AN	(3,703,481)		(3,703,481)										
	GD-ID	(2,423,605)		(2,423,605)										
	GD-WA	(11,586,738)		(11,586,738)										
	GD-OR	(5,324,774)			(5,324,774)									
<b>Total General Plant</b>		<b>(214,497,683)</b>	<b>(156,948,677)</b>	<b>(43,210,341)</b>	<b>(14,338,665)</b>	<b>(48,657,660)</b>	<b>(108,291,017)</b>	<b>(156,948,677)</b>	<b>(30,617,100)</b>	<b>(72,014,609)</b>	<b>(102,631,709)</b>	<b>(18,040,560)</b>	<b>(36,276,408)</b>	<b>(54,316,968)</b>
<b>Total Accumulated Depr</b>		<b>(2,212,561,513)</b>	<b>(1,741,542,801)</b>	<b>(325,369,946)</b>	<b>(145,648,766)</b>	<b>(1,010,676,806)</b>	<b>(730,865,995)</b>	<b>(1,741,542,801)</b>	<b>(632,348,620)</b>	<b>(479,955,583)</b>	<b>(1,112,304,203)</b>	<b>(378,328,186)</b>	<b>(250,910,412)</b>	<b>(629,238,598)</b>
<b>Allocation Ratios</b>														
<b>Service-</b>			Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor		70.695%	20.228%	9.077%	1	Production/Transmission Ratio		65.530%	34.470%				
8	Gas North/Oregon 4-Factor		0.000%	68.736%	31.264%	3	Direct Distribution Operating Expense		57.224%	42.776%				
9	Elec/Gas North 4-Factor		77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio		66.501%	33.499%				

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-12A</b>
For Twelve Months 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	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(14,503,754)	(14,503,754)		(14,503,754)	(14,503,754)		(9,504,310)	(9,504,310)		(4,999,444)	(4,999,444)	
1	Misc Intangible Plt (30300)	ED-AN	(2,492,382)	(2,492,382)		(2,492,382)	(2,492,382)		(1,633,258)	(1,633,258)		(859,124)	(859,124)	
<b>Total Production/Transmission</b>			<b>(16,996,136)</b>	<b>(16,996,136)</b>		<b>(16,996,136)</b>	<b>(16,996,136)</b>		<b>(11,137,568)</b>	<b>(11,137,568)</b>		<b>(5,858,568)</b>	<b>(5,858,568)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(275,441)	(275,441)		(275,441)	(275,441)		(275,441)	(275,441)				
	Misc Intangible Plt (30300)	ED-WA	(58,805)	(58,805)		(58,805)	(58,805)		(58,805)	(58,805)				
<b>Total Distribution</b>			<b>(334,246)</b>	<b>(334,246)</b>		<b>(334,246)</b>	<b>(334,246)</b>		<b>(334,246)</b>	<b>(334,246)</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	(4,518,190)	(3,194,134)	(913,940)	(410,116)								
9,1		CD-AN	(133,251)	(103,507)	(29,744)		(3,194,134)	(3,194,134)	(2,124,131)	(2,124,131)		(1,070,003)	(1,070,003)	
		GD-ID	(141,337)		(141,337)		(103,507)	(103,507)	(67,828)	(67,828)		(35,679)	(35,679)	
		GD-WA	(284,468)		(284,468)									
		GD-OR	(117,239)			(117,239)								
<b>Total General Plant - 303000</b>			<b>(5,194,485)</b>	<b>(3,297,641)</b>	<b>(1,369,489)</b>	<b>(527,355)</b>		<b>(3,297,641)</b>	<b>(3,297,641)</b>		<b>(2,191,959)</b>	<b>(2,191,959)</b>	<b>(1,105,682)</b>	<b>(1,105,682)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4		CD-AA	(131,901,789)	(93,247,968)	(26,681,095)	(11,972,726)		(93,247,968)	(93,247,968)		(62,010,831)	(62,010,831)	(31,237,137)	(31,237,137)
9,4		CD-AN	(306,960)	(238,440)	(68,520)		(238,440)	(238,440)		(158,565)	(158,565)		(79,875)	(79,875)
9		CD-ID	86	67	19		67	67				67	67	
9		CD-WA	(10,979,414)	(8,528,589)	(2,450,825)		(8,528,589)	(8,528,589)	(8,528,589)	(8,528,589)		0	0	
4		ED-AN	(10,398,949)	(10,398,949)			(10,398,949)	(10,398,949)		(6,915,405)	(6,915,405)		(3,483,544)	(3,483,544)
		ED-ID	85	85			85	85				85	85	
		ED-WA	(858,667)	(858,667)			(858,667)	(858,667)	(858,667)	(858,667)				
8		GD-AA	(151,749)		(104,306)	(47,443)								
		GD-AN	0		0									
		GD-OR	0		0									
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(154,597,357)</b>	<b>(113,272,461)</b>	<b>(29,304,727)</b>	<b>(12,020,169)</b>		<b>(9,387,104)</b>	<b>(103,885,357)</b>	<b>(113,272,461)</b>		<b>(9,387,256)</b>	<b>(69,084,801)</b>	<b>(78,472,057)</b>
<b>Gas Underground Storage</b>														
		GD-AN	0		0									
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>								
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	0	0	0	0		0		0		0	0	
9		CD-ID	0	0	0		0	0		0		0	0	
9		CD-WA	0	0	0		0	0		0		0	0	
4		ED-AN	(633,873)	(633,873)			(633,873)	(633,873)		(421,532)	(421,532)		(212,341)	(212,341)
		ED-WA	0	0			0	0		0			0	
		GD-WA	0		0									
		GD-OR	0		0								0	
<b>Total General Plant - 390200, 396200</b>			<b>(633,873)</b>	<b>(633,873)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(633,873)</b>	<b>(633,873)</b>		<b>0</b>	<b>(421,532)</b>	<b>(421,532)</b>
<b>Total Accumulated Amortization</b>			<b>(177,756,097)</b>	<b>(134,534,357)</b>	<b>(30,674,216)</b>	<b>(12,547,524)</b>		<b>(9,721,350)</b>	<b>(124,813,007)</b>	<b>(134,534,357)</b>		<b>(9,721,502)</b>	<b>(82,835,860)</b>	<b>(92,557,362)</b>

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	34.470%
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%			

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	838,401	122,255	362,279	353,867	838,401	0	0	0	0	0	0	
99	GD-WA / ID / AN	3,072,891	0	0	0	0	3,072,891	0	0	0	0	0	
99	GD-OR / AS	845,373	0	0	0	0	0	0	0	845,373	0	845,373	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	11,922,416	0	0	8,428,552	8,428,552	0	0	2,411,666	0	1,082,198	1,082,198	
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	
	<b>TOTAL ACCOUNT</b>	<b>18,669,480</b>	<b>811,846</b>	<b>701,906</b>	<b>9,299,303</b>	<b>10,813,055</b>	<b>3,271,056</b>	<b>97,597</b>	<b>2,560,201</b>	<b>5,928,854</b>	<b>845,373</b>	<b>1,082,198</b>	<b>1,927,571</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	16,770,116	6,209,109	2,768,058	7,792,949	16,770,116	0	0	0	0	0	0	
99	GD-WA / ID / AN	25,676,443	0	0	0	0	25,676,443	0	0	25,676,443	0	0	
99	GD-OR / AS	4,082,002	0	0	0	0	0	0	0	4,082,002	0	4,082,002	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	127,813,235	0	0	90,357,567	90,357,567	0	0	25,854,061	0	11,601,607	11,601,607	
9	CD-WA / ID / AN	30,595,285	9,432,711	6,004,249	8,328,845	23,765,805	2,710,639	1,725,416	2,393,425	6,829,480	0	0	
	<b>TOTAL ACCOUNT</b>	<b>204,937,081</b>	<b>15,641,820</b>	<b>8,772,307</b>	<b>106,479,361</b>	<b>130,893,488</b>	<b>28,387,082</b>	<b>1,725,416</b>	<b>28,247,486</b>	<b>58,359,984</b>	<b>4,082,002</b>	<b>11,601,607</b>	<b>15,683,609</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,864,034	312,120	7,798	1,544,116	1,864,034	0	0	0	0	0	0	
99	GD-WA / ID / AN	140,029	0	0	0	0	140,029	0	0	140,029	0	0	
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	
8	GD-AA	320,401	0	0	0	0	0	0	220,231	0	100,170	100,170	
7	CD-AA	76,869,649	0	0	54,342,998	54,342,998	0	0	15,549,193	0	6,977,458	6,977,458	
9	CD-WA / ID / AN	6,030,080	4,417,987	7,503	258,556	4,684,046	1,269,578	2,156	74,300	1,346,034	0	0	
	<b>TOTAL ACCOUNT</b>	<b>85,236,302</b>	<b>4,730,107</b>	<b>15,301</b>	<b>56,145,670</b>	<b>60,891,078</b>	<b>1,409,607</b>	<b>2,156</b>	<b>15,843,724</b>	<b>17,255,487</b>	<b>12,109</b>	<b>7,077,628</b>	<b>7,089,737</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	55,136,567	24,312,083	10,677,015	20,147,469	55,136,567	0	0	0	0	0	0	
99	GD-WA / ID / AN	15,508,138	0	0	0	0	10,033,923	2,938,006	2,536,209	15,508,138	0	0	
99	GD-OR / AS	4,619,147	0	0	0	0	0	0	0	4,619,147	0	4,619,147	
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	
7	CD-AA	7,584,462	0	0	5,361,835	5,361,835	0	0	1,534,185	1,534,185	0	688,442	
9	CD-WA / ID / AN	7,013,857	1,678,883	803,505	2,965,836	5,448,224	482,453	230,900	852,280	1,565,633	0	0	
	<b>TOTAL ACCOUNT</b>	<b>89,959,359</b>	<b>25,990,966</b>	<b>11,480,520</b>	<b>28,475,140</b>	<b>65,946,626</b>	<b>10,516,376</b>	<b>3,168,906</b>	<b>4,989,477</b>	<b>18,674,759</b>	<b>4,619,147</b>	<b>718,827</b>	<b>5,337,974</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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
	393000	Stores Equipment												
99		ED-WA / ID / AN	452,283	41,697	0	410,586	452,283	0	0	0	0	0	0	
99		GD-WA / ID / AN	202,618	0	0	0	202,618	202,618	0	0	0	0	0	
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	10,959	0	0	7,747	7,747	0	0	2,217	0	995	995	
9		CD-WA / ID / AN	5,290,042	324,848	190,205	3,594,146	4,109,199	93,350	54,658	1,032,835	1,180,843	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,976,694</b>	<b>366,545</b>	<b>190,205</b>	<b>4,012,479</b>	<b>4,569,229</b>	<b>295,968</b>	<b>54,658</b>	<b>1,035,052</b>	<b>1,385,678</b>	<b>20,792</b>	<b>995</b>	<b>21,787</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	7,150,364	1,055,689	292,359	5,802,316	7,150,364	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,323,605	0	0	0	0	2,474,508	347,592	501,505	3,323,605	0	0	
99		GD-OR / AS	919,360	0	0	0	0	0	0	0	919,360	0	919,360	
8		GD-AA	5,562,318	0	0	0	0	0	0	3,823,315	3,823,315	0	1,739,003	
7		CD-AA	14,517,911	0	0	10,263,437	10,263,437	0	0	2,936,683	2,936,683	0	1,317,791	
9		CD-WA / ID / AN	1,859,576	17,346	753,585	673,550	1,444,481	4,985	216,555	193,555	415,095	0	0	
		<b>TOTAL ACCOUNT</b>	<b>33,333,134</b>	<b>1,073,035</b>	<b>1,045,944</b>	<b>16,739,303</b>	<b>18,858,282</b>	<b>2,479,493</b>	<b>564,147</b>	<b>7,455,058</b>	<b>10,498,698</b>	<b>919,360</b>	<b>3,056,794</b>	<b>3,976,154</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,793	0	0	116,793	116,793	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>116,793</b>	<b>0</b>	<b>0</b>	<b>116,793</b>	<b>116,793</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	2,392,355	398,973	15,791	1,977,591	2,392,355	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,012	0	0	0	0	106,095	0	94,917	201,012	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	217,707	0	0	0	0	0	0	149,643	149,643	0	68,064	
7		CD-AA	1,504,057	0	0	1,063,293	1,063,293	0	0	304,241	304,241	0	136,523	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,333,717</b>	<b>398,973</b>	<b>15,791</b>	<b>3,040,884</b>	<b>3,455,648</b>	<b>106,095</b>	<b>0</b>	<b>548,801</b>	<b>654,896</b>	<b>18,586</b>	<b>204,587</b>	<b>223,173</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	30,652,161	13,694,548	8,907,862	8,049,751	30,652,161	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,288,410	0	0	0	0	2,568,182	899,639	820,589	4,288,410	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	
		<b>TOTAL ACCOUNT</b>	<b>36,974,594</b>	<b>13,946,290</b>	<b>9,300,310</b>	<b>8,914,596</b>	<b>32,161,196</b>	<b>2,640,524</b>	<b>1,012,415</b>	<b>1,068,655</b>	<b>4,721,594</b>	<b>43,834</b>	<b>47,970</b>	<b>91,804</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	48,503,107	12,279,994	6,482,996	29,740,117	48,503,107	0	0	0	0	0	0	0
99	GD-WA / ID / AN	968,649	0	0	0	0	647,108	319,588	1,953	968,649	0	0	0
99	GD-OR / AS	794,657	0	0	0	0	0	0	0	0	794,657	0	794,657
8	GD-AA	263,108	0	0	0	0	0	0	180,850	180,850	0	82,258	82,258
7	CD-AA	81,291,394	0	0	57,468,951	57,468,951	0	0	16,443,623	16,443,623	0	7,378,820	7,378,820
9	CD-WA/ ID / AN	18,254,663	9,855,087	2,882,504	1,442,266	14,179,857	2,832,015	828,333	414,458	4,074,806	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>150,075,578</b>	<b>22,135,081</b>	<b>9,365,500</b>	<b>88,651,334</b>	<b>120,151,915</b>	<b>3,479,123</b>	<b>1,147,921</b>	<b>17,040,884</b>	<b>21,667,928</b>	<b>794,657</b>	<b>7,461,078</b>	<b>8,255,735</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	280,532	0	6,846	273,686	280,532	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	6,570	0	0	0	0	0	0	0	0	6,570	0	6,570
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	688,527	0	0	486,754	486,754	0	0	139,275	139,275	0	62,498	62,498
9	CD-WA/ ID / AN	11,057	0	6,659	1,930	8,589	0	1,914	554	2,468	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>986,686</b>	<b>0</b>	<b>13,505</b>	<b>762,370</b>	<b>775,875</b>	<b>0</b>	<b>1,914</b>	<b>139,829</b>	<b>141,743</b>	<b>6,570</b>	<b>62,498</b>	<b>69,068</b>
	<b>TOTAL GENERAL PLANT</b>	<b>630,599,418</b>	<b>85,094,663</b>	<b>40,901,289</b>	<b>322,637,233</b>	<b>448,633,185</b>	<b>52,585,324</b>	<b>7,775,130</b>	<b>78,929,167</b>	<b>139,289,621</b>	<b>11,362,430</b>	<b>31,314,182</b>	<b>42,676,612</b>

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,935,706	319,716	0	11,615,990	11,935,706	0	0	0	0	0		
99		GD-WA / ID / AN	1,794,113	0	0	0	0	1,022,339	771,774	0	1,794,113	0		
99		GD-OR / AS	418,528	0	0	0	0	0	0	0	418,528	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	6,222,547	0	0	4,399,029	4,399,029	0	0	1,258,697	1,258,697	564,821		
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0		
		TOTAL ACCOUNT	20,564,952	319,716	0	16,165,759	16,485,475	1,022,339	771,774	1,302,015	3,096,128	418,528	564,821	983,349
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	22,815,795	2,272,600	(375)	20,543,570	22,815,795	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	428,091	0	0	0	0	0	0	294,253	294,253	133,838		
7		CD-AA	146,318,104	0	0	103,439,584	103,439,584	0	0	29,597,226	29,597,226	13,281,294	13,281,294	
9		CD-WA / ID / AN	743,353	58,230	(351)	519,543	577,422	16,733	(101)	149,299	165,931	0	0	
		TOTAL ACCOUNT	170,305,343	2,330,830	(726)	124,502,697	126,832,801	16,733	(101)	30,040,778	30,057,410	0	13,415,132	13,415,132
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	504,284	0	0	504,284	504,284	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,484,344	0	0	3,170,207	3,170,207	0	0	907,093	907,093	407,044	407,044	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,988,628	0	0	3,674,491	3,674,491	0	0	907,093	907,093	0	407,044	407,044
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,521,755	0	0	1,521,755	1,521,755	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,521,755	0	0	1,521,755	1,521,755	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	99,161,987	0	0	70,102,566	70,102,566	0	0	20,058,487	20,058,487	9,000,934	9,000,934	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	99,161,987	0	0	70,102,566	70,102,566	0	0	20,058,487	20,058,487	0	9,000,934	9,000,934

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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		
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	29,144,086	0	0	20,603,411	20,603,411	0	0	5,895,266	5,895,266	0	2,645,409	2,645,409
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,144,086	0	0	20,603,411	20,603,411	0	0	5,895,266	5,895,266	0	2,645,409	2,645,409
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,461,184	1,461,184	0	0	1,461,184	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,812,572	0	0	1,281,398	1,281,398	0	0	366,647	366,647	0	164,527	164,527
9		CD-WA / ID / AN	18,555,061	14,413,200	0	0	14,413,200	4,141,861	0	0	4,141,861	0	0	0
		TOTAL ACCOUNT	21,828,817	15,874,384	0	1,281,398	17,155,782	4,141,861	0	366,647	4,508,508	0	164,527	164,527
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	49,430	0	0	49,430	49,430	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,585,162	0	0	3,241,480	3,241,480	0	0	927,487	927,487	0	416,195	416,195
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,634,592	0	0	3,290,910	3,290,910	0	0	927,487	927,487	0	416,195	416,195
		TOTAL	352,150,160	18,524,930	(726)	241,142,987	259,667,191	5,180,933	771,673	59,497,773	65,450,379	418,528	26,614,062	27,032,590

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: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months 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	(80,998,657)	(57,262,001)	(16,384,408)	(7,352,248)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(852,682)	(662,346)	(190,336)	0
7	282919	CD-AA	(3,674,761)	(2,597,872)	(743,331)	(333,558)
7	283750	CD-AA	273,679	193,477	55,360	24,842
		<b>Total</b>	<b>(85,252,421)</b>	<b>(60,328,742)</b>	<b>(17,262,715)</b>	<b>(7,660,964)</b>

ALLOCATION RATIOS:

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

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

Report ID:  
**C-WKC-12A**

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ***		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,831,196	4,831,196	0	0	0	0	4,831,196
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	683	683	0	0	0	0	683
7/4	154550 Supply Chain Average Cost Variance	0	0	(284)	(284)	0	0	0	0	(284)
7/4	154560 Supply Chain Invoice Price Variance	0	0	164	164	0	0	0	0	164
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	57,694,479	26,059,309	0	83,753,788	55,659,502	25,234,048	2,034,977	825,261	0
<b>TOTAL</b>		<b>57,694,479</b>	<b>26,059,309</b>	<b>4,831,759</b>	<b>88,585,547</b>	<b>55,659,502</b>	<b>25,234,048</b>	<b>2,034,977</b>	<b>825,261</b>	<b>4,831,759</b>

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%