

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

| Basis | Ref | Description | Based on Data from: | System | Washington | Idaho | |
|-------|-----|---|----------------------------|---------------|------------|-------------|-------------|
| | | | 01-01-2021 thru 12-31-2021 | Total | Electric | Gas North | Oregon Gas |
| Input | | Gas North/Oregon 4-Factor | | 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% |

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

| Basis | Ref | Description | Based on Data from: | System | Washington | Idaho | |
|-------|-------|---------------------------------|----------------------------|---------------|---------------|-------------|------------|
| | | 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 | 3-01-2022 thru 03-31-2022 | 1,422,846,661 | 973,296,455 | 449,550,206 | |
| | | Percent | | 100.000% | 68.405% | 31.595% | |
| 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% | |

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

| Basis | Ref | Description | Based on Data from: | System | Washington | Idaho |
|-------|-------|--|----------------------------|---------------------------|--------------------------|--------------------------|
| 12 | | Net Electric Plant (before ADFIT) Percent | 3-01-2022 thru 03-31-2022 | 3,410,367,625 100.000% | 2,286,028,303 67.032% | 1,124,339,322 32.968% |
| 13 | E-PLT | Net Electric General Plant Percent | 3-01-2022 thru 03-31-2022 | 295,796,113 100.000% | 200,197,043 67.681% | 95,599,070 32.319% |
| 14 | | Net Allocated Schedule M's Percent | 04-01-2021 thru 03-31-2022 | -140,138,298 100.000% | -94,958,454 67.761% | -45,179,844 32.239% |
| 99 | Input | Not Allocated | | 0.000% | 0.000% | 0.000% |

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

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | |
|-----------------------------------|---------|--------------------------------------|--------------------|-------------|---------------|------------------------|-------------|-------------|-------------------|------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated |
| REVENUE | | | | | | | | | | |
| SALES OF ELECTRICITY: | | | | | | | | | | |
| 99 | 440000 | Residential | 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 |

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

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|----------------------------------|---------|---------------------------------------|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|-------------|--|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | |
| OTHER POWER SUPPLY EXPENSE: | | | | | | | | | | | |
| E-555 | 555XXX | Purchased Power | 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 | |

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

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | |
|-----------|---------------|--|--------------------|-------------|--------------|------------------------|-------------|--------------|-------------------|-------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated |
| 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 |

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

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------------------------|---------|--|--------------------|-----------|-------------|------------------------|-----------|-------------|-------------------|-----------|--|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | |
| DISTRIBUTION EXPENSES: | | | | | | | | | | | |
| OPERATION: | | | | | | | | | | | |
| 3 | 580000 | Supervision & Engineering | 1,424,196 | 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 | |

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

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | |
|------------------------------------|---------|--|--------------------|-------------|-------------|------------------------|------------|------------|-------------------|------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated |
| CUSTOMER ACCOUNTS EXPENSES: | | | | | | | | | | |
| 2 | 901000 | Supervision | 0 | 158,207 | 158,207 | 0 | 103,202 | 103,202 | 0 | 55,005 |
| 2 | 902000 | Meter Reading Expenses | 507,272 | 121,617 | 628,889 | 332,778 | 79,333 | 412,111 | 174,494 | 42,284 |
| 2 | 903XXX | Customer Records & Collection Expenses | 655,026 | 6,655,864 | 7,310,890 | 289,238 | 4,341,753 | 4,630,991 | 365,788 | 2,314,111 |
| 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 | 81,689 | 81,689 | 0 | 43,539 |
| TOTAL CUSTOMER ACCOUNTS EXPENSES | | | 6,258,031 | 7,060,916 | 13,318,947 | 4,954,986 | 4,605,977 | 9,560,963 | 1,303,045 | 2,454,939 |
| CUSTOMER SERVICE & INFO EXPENSES: | | | | | | | | | | |
| E-908 | 908XXX | Customer Assistance Expenses | 34,138,339 | 90,442 | 34,228,781 | 23,179,129 | 58,997 | 23,238,126 | 10,959,210 | 31,445 |
| 2 | 909000 | Advertising | 153,513 | 527,215 | 680,728 | 139,984 | 343,913 | 483,897 | 13,529 | 183,302 |
| 2 | 910000 | Misc Customer Service & Info Exp | 0 | 253,538 | 253,538 | 0 | 165,388 | 165,388 | 0 | 88,150 |
| TOTAL CUSTOMER SERVICE & INFO EXP | | | 34,291,852 | 871,195 | 35,163,047 | 23,319,113 | 568,298 | 23,887,411 | 10,972,739 | 302,897 |
| 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 |

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

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 | 1,526,095 | 1,829,330 | 249,304 | 1,022,972 | 1,272,276 | 53,931 | 503,123 |
| 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) | 62,899,427 | 59,306,113 | (300,136) | 41,836,778 | 41,536,642 | (3,293,178) | 21,062,649 |
| | | TOTAL ADMIN & GENERAL EXPENSES | 8,259,250 | 167,305,103 | 175,564,353 | 8,277,733 | 111,229,244 | 119,506,977 | (18,483) | 56,075,859 |
| | | TOTAL EXPENSES BEFORE FIT | 183,567,103 | 699,254,272 | 882,821,375 | 124,675,194 | 459,050,115 | 583,725,309 | 58,891,909 | 240,204,157 |
| | | NET OPERATING INCOME (LOSS) BEFORE FIT | | | 150,406,548 | | | 102,304,145 | | |
| E-FIT | | FEDERAL INCOME TAX | | | 1,722,773 | | | 808,251 | | |
| E-FIT | | DEFERRED FEDERAL INCOME TAX | | | (6,906,379) | | | (2,842,884) | | |
| E-FIT | | AMORTIZED ITC | | | (493,617) | | | (323,467) | | |
| | | ELECTRIC NET OPERATING INCOME (LOSS) | | | 156,083,771 | | | 104,662,245 | | |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.530% | 34.470% |
| E-ALL | 2 | Number of Customers | 100.000% | 65.232% | 34.768% |
| E-ALL | 3 | Direct Distribution Operating Expense | 100.000% | 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% |

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

| 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 Trnsmision 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> |

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

| 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> |

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

| 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> |

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

| 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: |
| ELECTRIC OPERATING STATEMENT | E-OPS-12E |
| For Twelve Months Ended March 31, 2022 | |
| Ending Balance Basis | ***** |

| 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: |
| ELECTRIC OPERATING STATEMENT | E-OPS-12E |
| For Twelve Months Ended March 31, 2022 | |
| Ending Balance Basis | ***** |

| Ref/Basis | Account | Description | Total |
|-----------|---------|---|-------------------|
| | | CUSTOMER ACCOUNTS EXPENSES: | |
| 2 | 901000 | Supervision | 55,005 |
| 2 | 902000 | Meter Reading Expenses | 216,778 |
| 2 | 903XXX | Customer Records & Collection Expenses | 2,679,899 |
| 2 | 904000 | Uncollectible Accounts | 762,763 |
| 2 | 905000 | Misc Customer Accounts | 43,539 |
| | | TOTAL CUSTOMER ACCOUNTS EXPENSES | 3,757,984 |
| | | CUSTOMER SERVICE & INFO EXPENSES: | |
| E-908 | 908XXX | Customer Assistance Expenses | 10,990,655 |
| 2 | 909000 | Advertising | 196,831 |
| 2 | 910000 | Misc Customer Service & Info Exp | 88,150 |
| | | TOTAL CUSTOMER SERVICE & INFO EXP | 11,275,636 |
| | | SALES EXPENSES: | |
| 2 | 912000 | Demonstrating & Selling Expenses | 0 |
| 2 | 913000 | Advertising | 0 |
| 2 | 916000 | Miscellaneous Sales Expenses | 0 |
| | | TOTAL SALES EXPENSES | 0 |
| | | ADMINISTRATIVE & GENERAL EXPENSES: | |
| 4 | 920000 | Salaries | 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 |
| | | TOTAL ADMIN & GEN OPERATING EXP | 38,287,905 |

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

| 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 | 557,054 |
| 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>17,769,471</u> |
| | | TOTAL ADMIN & GENERAL EXPENSES | <u>56,057,376</u> |
| | | TOTAL EXPENSES BEFORE FIT | <u>299,096,066</u> |
| | | NET OPERATING INCOME (LOSS) BEFORE FIT | 48,102,403 |
| E-FIT | | FEDERAL INCOME TAX | 914,522 |
| E-FIT | | DEFERRED FEDERAL INCOME TAX | (4,063,495) |
| E-FIT | | AMORTIZED ITC | (170,150) |
| | | ELECTRIC NET OPERATING INCOME (LOSS) | <u>51,421,526</u> |

ALLOCATION RATIOS:

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

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ALLOCATION OF OTHER REVENUE | E-456-12E |
| For Twelve Months Ended March 31, 2022 | |
| Ending Balance 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 |
| | | TOTAL ACCOUNT 456 | (30,639,185) | 93,992,752 | 63,353,567 | (23,290,310) | 61,593,450 | 38,303,140 | (7,348,875) | 32,399,302 | 25,050,427 |

ALLOCATION RATIOS:

| | | | | | |
|-------|---|-------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.530% | 34.470% |
|-------|---|-------------------------------|----------|---------|---------|

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ALLOCATION OF PURCHASED POWER COSTS | E-555-12E |
| For Twelve Months Ended March 31, 2022 | |
| Ending Balance 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: |
| ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES | E-557-12E |
| For Twelve Months Ended March 31, 2022 | |
| Ending Balance 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: |
| ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES | E-908-12E |
| For Twelve Months Ended March 31, 2022 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|---|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 2 | 908000 | Customer Assistance Expense | 177,234 | 90,442 | 267,676 | 89,156 | 58,997 | 148,153 | 88,078 | 31,445 | 119,523 |
| 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 | 90,442 | 34,228,781 | 23,179,129 | 58,997 | 23,238,126 | 10,959,210 | 31,445 | 10,990,655 |

ALLOCATION RATIOS:

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

| | |
|--|-------------------------|
| RESULTS OF OPERATIONS | Report ID: E-INT-12E |
| ELECTRIC INTEREST DEDUCTION FOR FIT | |
| For Twelve Months Ended March 31, 2022 Ending Balance 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 | 2,904,784,343 | 1,961,383,593 | 943,400,750 |
| | Interest Deduction for FIT Calculation | 73,838,872 | 49,838,757 | 24,000,115 |
| 1 | AMA Actual Debt Ratio | | | |
| 2 | AMA Actual Debt Cost | | | |

| | |
|--|-------------------------|
| RESULTS OF OPERATIONS | Report ID: E-FIT-12E |
| ELECTRIC FEDERAL INCOME TAXES | |
| For Twelve Months Ended March 31, 2022 Ending Balance 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 | 409,141,595 | 233,842,178 |
| E-OPS | Less: Book Deprec/Amort and Reg Amortizations | 151,783,609 | 103,872,700 | 47,910,909 |
| E-OTX | Less: Taxes Other than FIT | 88,053,993 | 70,711,014 | 17,342,979 |
| | Net Operating Income Before FIT | 150,406,548 | 102,304,145 | 48,102,403 |
| E-INT | Less: Interest Expense | 73,838,872 | 49,838,757 | 24,000,115 |
| 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 | (68,336,358) | (48,616,573) | (19,719,785) |
| | Taxable Net Operating Income | 8,203,681 | 3,848,815 | 4,354,866 |
| | Tax Rate | 21.00% | 21.00% | 21.00% |
| | Federal Income Tax | 1,722,773 | 808,251 | 914,522 |
| 1 | Production Tax Credit | 0 | 0 | 0 |
| 1 | Investment Tax Credit * | 0 | 0 | 0 |
| | Total Net Federal Income Tax | 1,722,773 | 808,251 | 914,522 |
| E-DTE | Deferred FIT | 4,900,927 | 3,925,886 | 975,041 |
| 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 | (5,677,223) | (2,358,100) | (3,319,123) |

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

| ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | | |
|--------------------|--|--------------|------------------------|---------------|--------------|-------------------|---------------|-------------|--------------|--------------|
| Ref/Basis | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | 997000 Book Depreciation & Amortization | 78,778,286 | 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 | 7,571,168 | 7,571,168 | 0 | 3,723,688 | 3,723,688 |
| 12 | 997002 Injuries and Damages | 0 | 500,000 | 500,000 | 0 | 335,160 | 335,160 | 0 | 164,840 | 164,840 |
| 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 | 1,345,761 | 1,345,761 | 0 | 661,878 | 661,878 |
| 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 | 336,062 | 336,062 | 0 | 165,284 | 165,284 |
| 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 | (5,684,750) | (5,684,750) | 0 | (2,795,901) | (2,795,901) |
| 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 | (2,290,627) | (503,571) | 1,076,432 | (1,126,587) | (50,155) |
| 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 | (13,979,796) | (13,979,796) | 0 | (6,875,611) | (6,875,611) |
| 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 | 34,290 | 34,290 | 0 | 16,865 | 16,865 |
| 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 | (1,660,714) | (1,660,714) | 0 | (816,780) | (816,780) |
| 12 | 997049 Tax Depreciation | 0 | (166,434,258) | (166,434,258) | 0 | (111,564,212) | (111,564,212) | 0 | (54,870,046) | (54,870,046) |
| 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 | 884,085 | 884,085 | 0 | 592,620 | 592,620 | 0 | 291,465 | 291,465 |
| 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 | 5,973,706 | 5,973,706 | 0 | 2,938,017 | 2,938,017 |
| 12 | 997081 Deferred Compensation | 0 | (250,834) | (250,834) | 0 | (168,139) | (168,139) | 0 | (82,695) | (82,695) |
| 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 | 138,538 | 138,538 | 0 | 68,136 | 68,136 |
| 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 | 32,720 | 32,720 | 0 | 21,933 | 21,933 | 0 | 10,787 | 10,787 |
| 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 | 81,029 | 81,029 | 0 | 39,852 | 39,852 |
| 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 | (29,728,692) | (29,728,692) | 0 | (14,621,308) | (14,621,308) |
| 99 | 997102 Amort Idaho Earnings Test (254229) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997103 Def Project Compass | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997104 Spokane River TDG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | |
|--|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC SCHEDULE M ADJUSTMENTS | E-SCM-12E |
| For Twelve Months Ended March 31, 2022 | |
| Ending Balance 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 | (151,984) | (151,984) | 0 | (74,749) | (74,749) |
| 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 | 393,229 | 393,229 | 0 | 263,589 | 263,589 | 0 | 129,640 | 129,640 |
| 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 | 3,470,790 | 3,470,790 | 0 | 2,326,540 | 2,326,540 | 0 | 1,144,250 | 1,144,250 |
| 99 | 997120 | Transportation Tax Disallowance | 0 | 85,088 | 85,088 | 0 | 57,036 | 57,036 | 0 | 28,052 | 28,052 |
| 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 | (30,117) | (30,117) | 0 | (20,188) | (20,188) | 0 | (9,929) | (9,929) |
| 99 | 997127 | CARES Act SS Deferral | 0 | (1,437,105) | (1,437,105) | 0 | (963,320) | (963,320) | 0 | (473,785) | (473,785) |
| 99 | 997128 | Meters Expensed | 0 | (2,838,037) | (2,838,037) | 0 | (1,902,393) | (1,902,393) | 0 | (935,644) | (935,644) |
| 99 | 997129 | Mixed Service Costs (IDD#5) | 0 | (20,925,000) | (20,925,000) | 0 | (14,026,446) | (14,026,446) | 0 | (6,898,554) | (6,898,554) |
| 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 |
| TOTAL SCHEDULE M ADJUSTMENTS | | | 71,801,939 | (140,138,297) | (68,336,358) | 46,341,880 | (94,958,453) | (48,616,573) | 25,460,059 | (45,179,844) | (19,719,785) |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-----------------------------------|----------|---------|---------|
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 66.501% | 33.499% |
| E-ALL | 12 | Net Electric Plant (before ADFIT) | 100.000% | 67.032% | 32.968% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
 For Twelve Months Ended March 31, 2022
 Ending Balance Basis

Report ID:
E-DTE-12E

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|---|---------|--|--------------------|--------------|--------------|------------------------|-------------|--------------|-------------------|-------------|-------------|
| Ref/Basi | Acct No | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 12 | 410100 | Deferred Federal Income Tax Expense - Allocated | 0 | 14,320,520 | 14,320,520 | 0 | 9,599,331 | 9,599,331 | 0 | 4,721,189 | 4,721,189 |
| 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 | 9,599,331 | 13,506,976 | 865,372 | 4,721,189 | 5,586,561 |
| 12 | 411100 | Deferred Federal Income Tax Expense - Allocated | 0 | (13,992,919) | (13,992,919) | 0 | (9,379,820) | (9,379,820) | 0 | (4,613,099) | (4,613,099) |
| 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) | (13,992,919) | (16,486,831) | (1,685,378) | (9,379,820) | (11,065,198) | (808,534) | (4,613,099) | (5,421,633) |
| 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 | 327,601 | 4,900,927 | 3,706,375 | 219,511 | 3,925,886 | 866,951 | 108,090 | 975,041 |
| 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) | | 100.00% | | | 67.032% | | | 32.968% | |
| E-ALL | 99 | Not Allocated | | 0.000% | | | 0.000% | | | 0.000% | |

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

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|--|---------|---|--------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| PRODUCTION & TRANSMISSION | | | | | | | | | | | |
| 1 | 408130 | State Excise Tax | 0 | 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 |
| TOTAL PRODUCTION & TRANSMISSION | | | 0 | 23,219,497 | 23,219,497 | 0 | 15,215,737 | 15,215,737 | 0 | 8,003,760 | 8,003,760 |
| DISTRIBUTION | | | | | | | | | | | |
| 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) |
| TOTAL DISTRIBUTION | | | 57,421,360 | 0 | 57,421,360 | 50,571,633 | 0 | 50,571,633 | 6,849,727 | 0 | 6,849,727 |
| ADMINISTRATIVE & GENERAL | | | | | | | | | | | |
| 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 |
| TOTAL A&G | | | 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 |
| TOTAL TAXES OTHER THAN FIT | | | 58,429,284 | 29,624,709 | 88,053,993 | 51,235,747 | 19,475,267 | 70,711,014 | 7,193,537 | 10,149,442 | 17,342,979 |

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

| | | | *****SYSTEM***** | | | *****WASHINGTON***** | | | *****IDAHO***** | | |
|-----------|---------|--|------------------|---------------|---------------|----------------------|-------------|-------------|-----------------|-------------|-------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | PLANT IN SERVICE | | | | | | | | | |
| | | INTANGIBLE PLANT: | | | | | | | | | |
| 1 | 182324 | CDA Lake CDR Fund - Allocated | 0 | 7,500,000 | 7,500,000 | 0 | 4,914,750 | 4,914,750 | 0 | 2,585,250 | 2,585,250 |
| 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 | 1,040,205 | 1,040,205 | 0 | 681,646 | 681,646 | 0 | 358,559 | 358,559 |
| 1 | 182381 | CDA Settlement Past Storage | 0 | 28,106,556 | 28,106,556 | 0 | 18,418,226 | 18,418,226 | 0 | 9,688,330 | 9,688,330 |
| 1 | 302000 | Franchises & Consents | 2,701,021 | 44,049,218 | 46,750,239 | 2,701,021 | 28,865,453 | 31,566,474 | 0 | 15,183,765 | 15,183,765 |
| 1,4 | 303000 | Misc Intangible Plant- (C-IPL) | 319,716 | 16,194,755 | 16,514,471 | 319,716 | 10,655,137 | 10,974,853 | 0 | 5,539,618 | 5,539,618 |
| 4 | 303100 | Misc Intangible Plant-Mainframe Software (C-IPL) | 2,824,161 | 122,060,372 | 124,884,533 | 2,824,161 | 81,171,368 | 83,995,529 | 0 | 40,889,004 | 40,889,004 |
| 4 | 30310X | Misc Intangible Plant-Term On-Premise Software (C-IPL) | 0 | 10,362,483 | 10,362,483 | 0 | 6,891,155 | 6,891,155 | 0 | 3,471,328 | 3,471,328 |
| 4 | 303110 | Misc Intangible Plant-PC Software (C-IPL) | 0 | 7,169,453 | 7,169,453 | 0 | 4,767,758 | 4,767,758 | 0 | 2,401,695 | 2,401,695 |
| 4 | 303115 | Misc Intangible Plant-PC Software (C-IPL) | 0 | 69,394,534 | 69,394,534 | 0 | 46,148,059 | 46,148,059 | 0 | 23,246,475 | 23,246,475 |
| 4 | 303120 | Misc Intangible Plant-Software 12.5 YR (C-IPL) | 0 | 20,637,915 | 20,637,915 | 0 | 13,724,420 | 13,724,420 | 0 | 6,913,495 | 6,913,495 |
| 4 | 303121 | Misc Intangible Plant-AMI Software | 16,214,764 | 1,533,141 | 17,747,905 | 16,214,764 | 1,019,554 | 17,234,318 | 0 | 513,587 | 513,587 |
| 4 | 30313X | Misc Intangible Plant-Term SAAS Software (C-IPL) | 0 | 5,832,469 | 5,832,469 | 0 | 3,878,650 | 3,878,650 | 0 | 1,953,819 | 1,953,819 |
| | | TOTAL INTANGIBLE PLANT | 22,059,662 | 335,881,101 | 357,940,763 | 22,059,662 | 222,446,776 | 244,506,438 | 0 | 113,434,325 | 113,434,325 |
| | | STEAM PRODUCTION PLANT: | | | | | | | | | |
| 1 | 310XXX | Land & Land Rights | 0 | 3,857,583 | 3,857,583 | 0 | 2,527,874 | 2,527,874 | 0 | 1,329,709 | 1,329,709 |
| 1 | 311XXX | Structures & Improvements | 111,537,774 | 28,854,241 | 140,392,015 | 72,875,916 | 18,908,184 | 91,784,100 | 38,661,858 | 9,946,057 | 48,607,915 |
| 1 | 312000 | Boiler Plant | 144,159,194 | 46,759,494 | 190,918,688 | 93,274,335 | 30,641,496 | 123,915,831 | 50,884,859 | 16,117,998 | 67,002,857 |
| 1 | 313000 | Generators | (92,490) | 0 | (92,490) | (60,828) | 0 | (60,828) | (31,662) | 0 | (31,662) |
| 1 | 314000 | Turbogenerator Units | 39,315,176 | 18,589,251 | 57,904,427 | 25,700,824 | 12,181,536 | 37,882,360 | 13,614,352 | 6,407,715 | 20,022,067 |
| 1 | 315000 | Accessory Electric Equipment | 18,006,472 | 12,492,849 | 30,499,321 | 11,765,265 | 8,186,564 | 19,951,829 | 6,241,207 | 4,306,285 | 10,547,492 |
| 1 | 316000 | Miscellaneous Power Plant Equipment | 14,565,071 | 2,476,959 | 17,042,030 | 9,518,981 | 1,623,151 | 11,142,132 | 5,046,090 | 853,808 | 5,899,898 |
| | | TOTAL STEAM PRODUCTION PLANT | 327,491,197 | 113,030,377 | 440,521,574 | 213,074,493 | 74,068,805 | 287,143,298 | 114,416,704 | 38,961,572 | 153,378,276 |
| | | HYDRAULIC PRODUCTION PLANT: | | | | | | | | | |
| 1 | 330XXX | Land & Land Rights | 0 | 65,888,978 | 65,888,978 | 0 | 43,177,047 | 43,177,047 | 0 | 22,711,931 | 22,711,931 |
| 1 | 331XXX | Structures & Improvements | 0 | 105,815,125 | 105,815,125 | 0 | 69,340,651 | 69,340,651 | 0 | 36,474,474 | 36,474,474 |
| 1 | 332XXX | Reservoirs, Dams, & Waterways | 0 | 198,224,938 | 198,224,938 | 0 | 129,896,802 | 129,896,802 | 0 | 68,328,136 | 68,328,136 |
| 1 | 333000 | Waterwheels, Turbines, & Generators | 0 | 234,585,625 | 234,585,625 | 0 | 153,723,960 | 153,723,960 | 0 | 80,861,665 | 80,861,665 |
| 1 | 334000 | Accessory Electric Equipment | 0 | 81,882,195 | 81,882,195 | 0 | 53,657,402 | 53,657,402 | 0 | 28,224,793 | 28,224,793 |
| 1 | 335XXX | Miscellaneous Power Plant Equipment | 0 | 13,190,821 | 13,190,821 | 0 | 8,643,945 | 8,643,945 | 0 | 4,546,876 | 4,546,876 |
| 1 | 336000 | Roads, Railroads, & Bridges | 0 | 3,648,610 | 3,648,610 | 0 | 2,390,934 | 2,390,934 | 0 | 1,257,676 | 1,257,676 |
| | | TOTAL HYDRAULIC PRODUCTION PLANT | 0 | 703,236,292 | 703,236,292 | 0 | 460,830,741 | 460,830,741 | 0 | 242,405,551 | 242,405,551 |
| | | OTHER PRODUCTION PLANT: | | | | | | | | | |
| 1 | 340200 | Land & Land Rights | 0 | 905,167 | 905,167 | 0 | 593,156 | 593,156 | 0 | 312,011 | 312,011 |
| 1 | 341000 | Structures & Improvements | 0 | 17,371,299 | 17,371,299 | 0 | 11,383,412 | 11,383,412 | 0 | 5,987,887 | 5,987,887 |
| 1 | 342000 | Fuel Holders, Producers, & Accessories | 0 | 21,069,937 | 21,069,937 | 0 | 13,807,130 | 13,807,130 | 0 | 7,262,807 | 7,262,807 |
| 1 | 343000 | Prime Movers | 0 | 21,443,903 | 21,443,903 | 0 | 14,052,190 | 14,052,190 | 0 | 7,391,713 | 7,391,713 |
| 1 | 344000 | Generators | 0 | 239,324,577 | 239,324,577 | 0 | 156,829,395 | 156,829,395 | 0 | 82,495,182 | 82,495,182 |
| 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 | 25,637,491 | 25,637,491 | 0 | 16,800,248 | 16,800,248 | 0 | 8,837,243 | 8,837,243 |
| 1 | 345010 | Accessory Electric Equipment - Solar | 0 | 33,209 | 33,209 | 0 | 21,762 | 21,762 | 0 | 11,447 | 11,447 |
| 1 | 346000 | Miscellaneous Power Plant Equipment | 0 | 1,642,257 | 1,642,257 | 0 | 1,076,171 | 1,076,171 | 0 | 566,086 | 566,086 |
| | | TOTAL OTHER PRODUCTION PLANT | 0 | 327,599,992 | 327,599,992 | 0 | 214,676,275 | 214,676,275 | 0 | 112,923,717 | 112,923,717 |
| | | TOTAL PRODUCTION PLANT | 327,491,197 | 1,143,866,661 | 1,471,357,858 | 213,074,493 | 749,575,821 | 962,650,314 | 114,416,704 | 394,290,840 | 508,707,544 |

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended March 31, 2022
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

| | | | *****SYSTEM***** | | | *****WASHINGTON***** | | | *****IDAHO***** | | |
|---|---------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|--------------------|----------------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| TRANSMISSION PLANT: | | | | | | | | | | | |
| 1 | 350XXX | Land & Land Rights | 628,358 | 29,150,478 | 29,778,836 | 410,632 | 19,102,308 | 19,512,940 | 217,726 | 10,048,170 | 10,265,896 |
| 1 | 351XXX | Energy Storage Eq/Computer Software | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 352XXX | Structures & Improvements | 12,068 | 30,157,743 | 30,169,811 | 7,908 | 19,762,369 | 19,770,277 | 4,160 | 10,395,374 | 10,399,534 |
| 1 | 353XXX | Station Equipment | 12,658,072 | 336,657,989 | 349,316,061 | 8,274,045 | 220,611,980 | 228,886,025 | 4,384,027 | 116,046,009 | 120,430,036 |
| 1 | 354000 | Towers & Fixtures | 15,997,690 | 1,167,384 | 17,165,074 | 10,454,512 | 764,987 | 11,219,499 | 5,543,178 | 402,397 | 5,945,575 |
| 1 | 355000 | Poles & Fixtures | 5,418 | 330,722,211 | 330,727,629 | 3,541 | 216,722,265 | 216,725,806 | 1,877 | 113,999,946 | 114,001,823 |
| 1 | 356000 | Overhead Conductors & Devices | 12,535,007 | 162,700,455 | 175,235,462 | 8,191,651 | 106,617,608 | 114,809,259 | 4,343,356 | 56,082,847 | 60,426,203 |
| 1 | 357000 | Underground Conduit | 0 | 2,947,094 | 2,947,094 | 0 | 1,931,231 | 1,931,231 | 0 | 1,015,863 | 1,015,863 |
| 1 | 358000 | Underground Conductors & Devices | 0 | 6,575,023 | 6,575,023 | 0 | 4,308,613 | 4,308,613 | 0 | 2,266,410 | 2,266,410 |
| 1 | 359000 | Roads & Trails | 78,834 | 2,479,696 | 2,558,530 | 51,518 | 1,624,945 | 1,676,463 | 27,316 | 854,751 | 882,067 |
| TOTAL TRANSMISSION PLANT | | | 41,915,447 | 902,558,073 | 944,473,520 | 27,393,807 | 591,446,306 | 618,840,113 | 14,521,640 | 311,111,767 | 325,633,407 |
| DISTRIBUTION PLANT: | | | | | | | | | | | |
| 99 | 360200 | Land & Land Rights | 11,834,919 | 0 | 11,834,919 | 10,364,365 | 0 | 10,364,365 | 1,470,554 | 0 | 1,470,554 |
| 99 | 360400 | Land Easements | 3,987,843 | 0 | 3,987,843 | 1,360,014 | 0 | 1,360,014 | 2,627,829 | 0 | 2,627,829 |
| 99 | 360500 | Land Ease Perpetual | 367,850 | 0 | 367,850 | 0 | 0 | 0 | 367,850 | 0 | 367,850 |
| 99 | 361000 | Structures & Improvements | 28,170,910 | 0 | 28,170,910 | 20,531,173 | 0 | 20,531,173 | 7,639,737 | 0 | 7,639,737 |
| 3 | 362000 | Station Equipment | 159,099,391 | 3,186,223 | 162,285,614 | 105,566,257 | 1,823,284 | 107,389,541 | 53,533,134 | 1,362,939 | 54,896,073 |
| 99 | 363000 | Energy Storage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 364000 | Poles, Towers, & Fixtures | 511,872,335 | 0 | 511,872,335 | 336,211,464 | 0 | 336,211,464 | 175,660,871 | 0 | 175,660,871 |
| 99 | 365000 | Overhead Conductors & Devices | 321,541,507 | 0 | 321,541,507 | 200,634,315 | 0 | 200,634,315 | 120,907,192 | 0 | 120,907,192 |
| 99 | 366000 | Underground Conduit | 145,354,929 | 0 | 145,354,929 | 95,867,622 | 0 | 95,867,622 | 49,487,307 | 0 | 49,487,307 |
| 99 | 367000 | Underground Conductors & Devices | 258,529,639 | 0 | 258,529,639 | 173,797,846 | 0 | 173,797,846 | 84,731,793 | 0 | 84,731,793 |
| 99 | 368000 | Line Transformers | 310,143,644 | 0 | 310,143,644 | 214,147,141 | 0 | 214,147,141 | 95,996,503 | 0 | 95,996,503 |
| 99 | 369XXX | Services | 204,064,617 | 0 | 204,064,617 | 133,723,577 | 0 | 133,723,577 | 70,341,040 | 0 | 70,341,040 |
| 99 | 371XXX | Installations on Customers' Premises | 3,639,710 | 0 | 3,639,710 | 3,639,710 | 0 | 3,639,710 | 0 | 0 | 0 |
| 99 | 370XXX | Meters | 85,630,627 | 0 | 85,630,627 | 60,968,083 | 0 | 60,968,083 | 24,662,544 | 0 | 24,662,544 |
| 99 | 373XXX | Street Light & Signal Systems | 74,581,331 | 0 | 74,581,331 | 48,234,033 | 0 | 48,234,033 | 26,347,298 | 0 | 26,347,298 |
| TOTAL DISTRIBUTION PLANT | | | 2,118,819,252 | 3,186,223 | 2,122,005,475 | 1,405,045,600 | 1,823,284 | 1,406,868,884 | 713,773,652 | 1,362,939 | 715,136,591 |
| GENERAL PLANT: (From Report C-GPL) | | | | | | | | | | | |
| 4 | 389XXX | Land & Land Rights | 1,513,718 | 9,345,324 | 10,859,042 | 811,811 | 6,214,734 | 7,026,545 | 701,907 | 3,130,590 | 3,832,497 |
| 4 | 390XXX | Structures & Improvements | 26,557,449 | 108,638,201 | 135,195,650 | 17,733,619 | 72,245,490 | 89,979,109 | 8,823,830 | 36,392,711 | 45,216,541 |
| 4 | 391XXX | Office Furniture & Equipment | 4,700,790 | 50,464,972 | 55,165,762 | 4,685,317 | 33,559,711 | 38,245,028 | 15,473 | 16,905,261 | 16,920,734 |
| 4 | 392XXX | Transportation Equipment | 40,227,679 | 29,380,217 | 69,607,896 | 27,456,346 | 19,538,138 | 46,994,484 | 12,771,333 | 9,842,079 | 22,613,412 |
| 4 | 393000 | Stores Equipment | 599,447 | 4,028,055 | 4,627,502 | 404,782 | 2,678,697 | 3,083,479 | 194,665 | 1,349,358 | 1,544,023 |
| 4 | 394000 | Tools, Shop & Garage Equipment | 2,253,299 | 17,326,419 | 19,579,718 | 1,185,962 | 11,522,242 | 12,708,204 | 1,067,337 | 5,804,177 | 6,871,514 |
| 4 | 394100 | Electric Charging Stations | 0 | 116,786 | 116,786 | 0 | 77,664 | 77,664 | 0 | 39,122 | 39,122 |
| 4 | 395XXX | Laboratory Equipment | 415,879 | 3,729,243 | 4,145,122 | 400,088 | 2,479,984 | 2,880,072 | 15,791 | 1,249,259 | 1,265,050 |
| 4 | 396XXX | Power Operated Equipment | 23,061,862 | 8,647,073 | 31,708,935 | 13,792,553 | 5,750,390 | 19,542,943 | 9,269,309 | 2,896,683 | 12,165,992 |
| 4 | 397XXX | Communications Equipment | 32,452,060 | 90,894,225 | 123,346,285 | 22,980,184 | 60,445,569 | 83,425,753 | 9,471,876 | 30,448,656 | 39,920,532 |
| 4 | 398000 | Miscellaneous Equipment | 13,505 | 769,489 | 782,994 | 0 | 511,718 | 511,718 | 13,505 | 257,771 | 271,276 |
| TOTAL GENERAL PLANT | | | 131,795,688 | 323,340,004 | 455,135,692 | 89,450,662 | 215,024,337 | 304,474,999 | 42,345,026 | 108,315,667 | 150,660,693 |
| TOTAL PLANT IN SERVICE | | | 2,642,081,246 | 2,708,832,062 | 5,350,913,308 | 1,757,024,224 | 1,780,316,524 | 3,537,340,748 | 885,057,022 | 928,515,538 | 1,813,572,560 |

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

AVISTA UTILITIES

| | | | *****SYSTEM***** | | | *****WASHINGTON***** | | | *****IDAHO***** | | |
|---|---------|---|------------------|---------------|-----------------|----------------------|---------------|-----------------|-----------------|---------------|---------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| E-ADEP | | Steam Production Plant | (269,872,649) | (75,446,811) | (345,319,460) | (177,320,287) | (49,440,295) | (226,760,582) | (92,552,362) | (26,006,516) | (118,558,878) |
| E-ADEP | | Hydro Production Plant | 0 | (177,009,022) | (177,009,022) | 0 | (115,994,012) | (115,994,012) | 0 | (61,015,010) | (61,015,010) |
| E-ADEP | | Other Production Plant | 0 | (161,432,492) | (161,432,492) | 0 | (105,786,712) | (105,786,712) | 0 | (55,645,780) | (55,645,780) |
| E-ADEP | | Transmission Plant | (26,725,075) | (228,063,164) | (254,788,239) | (16,332,880) | (149,449,791) | (165,782,671) | (10,392,195) | (78,613,373) | (89,005,568) |
| E-ADEP | | Distribution Plant | (698,727,269) | (431,545) | (699,158,814) | (433,325,482) | (246,947) | (433,572,429) | (265,401,787) | (184,598) | (265,586,385) |
| E-ADEP | | General Plant | (51,235,991) | (108,103,588) | (159,339,579) | (32,387,989) | (71,889,967) | (104,277,956) | (18,848,002) | (36,213,621) | (55,061,623) |
| TOTAL ACCUMULATED DEPRECIATION | | | (1,046,560,984) | (750,486,622) | (1,797,047,606) | (659,366,638) | (492,807,724) | (1,152,174,362) | (387,194,346) | (257,678,898) | (644,873,244) |
| ACCUMULATED AMORTIZATION | | | | | | | | | | | |
| E-AAAMT | | Production/Transmission-Franchises/Misc Intangibles | 0 | (17,587,633) | (17,587,633) | 0 | (11,525,176) | (11,525,176) | 0 | (6,062,457) | (6,062,457) |
| E-AAAMT | | Distribution-Franchises/Misc Intangibles | (373,966) | 0 | (373,966) | (373,966) | 0 | (373,966) | 0 | 0 | 0 |
| E-AAAMT | | General Plant - 303000 | 0 | (3,447,388) | (3,447,388) | 0 | (2,291,506) | (2,291,506) | 0 | (1,155,882) | (1,155,882) |
| E-AAAMT | | Miscellaneous IT Intangible Plant - 3031XX | (11,215,171) | (110,030,936) | (121,246,107) | (11,215,171) | (73,171,673) | (84,386,844) | 0 | (36,859,263) | (36,859,263) |
| E-AAAMT | | General Plant - 390200, 396200 | 0 | (842,981) | (842,981) | 0 | (560,591) | (560,591) | 0 | (282,390) | (282,390) |
| TOTAL ACCUMULATED AMORTIZATION | | | (11,589,137) | (131,908,938) | (143,498,075) | (11,589,137) | (87,548,946) | (99,138,083) | 0 | (44,359,992) | (44,359,992) |
| TOTAL ACCUMULATED DEPR/AMORT | | | (1,058,150,121) | (882,395,560) | (1,940,545,681) | (670,955,775) | (580,356,670) | (1,251,312,445) | (387,194,346) | (302,038,890) | (689,233,236) |
| NET ELECTRIC UTILITY PLANT before ADFIT | | | 1,583,931,125 | 1,826,436,502 | 3,410,367,627 | 1,086,068,449 | 1,199,959,854 | 2,286,028,303 | 497,862,676 | 626,476,648 | 1,124,339,324 |
| ACCUMULATED DFIT | | | | | | | | | | | |
| 12 | | ADFIT - FAS 109 Electric Plant (182310, 283170) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | | ADFIT - Colstrip PCB (283200) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | | ADFIT - Electric Plant In Service (282900) | 0 | (532,779,380) | (532,779,380) | 0 | (357,132,674) | (357,132,674) | 0 | (175,646,706) | (175,646,706) |
| 4 | | ADFIT - Common Plant (282900 from C-DTX) | 0 | (55,410,884) | (55,410,884) | 0 | (36,848,792) | (36,848,792) | 0 | (18,562,092) | (18,562,092) |
| 4 | | ADFIT - Plant AFUDC Equity (282919 from C-DTX) | 0 | (2,880,355) | (2,880,355) | 0 | (1,915,465) | (1,915,465) | 0 | (964,890) | (964,890) |
| 4 | | ADFIT - Common Plant (283750 from C-DTX) | 0 | 282,763 | 282,763 | 0 | 188,040 | 188,040 | 0 | 94,723 | 94,723 |
| 1 | | ADFIT - Lake CDA CDR Fund - Allocated (283324) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | | ADFIT - CDA IPA Fund Deposit (283325) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | | ADFIT - CDA Lake Settlement - Allocated (283382) | 0 | (5,902,376) | (5,902,376) | 0 | (3,867,827) | (3,867,827) | 0 | (2,034,549) | (2,034,549) |
| 1 | | ADFIT - CDA Settlement Costs (283333) | 0 | 271,567 | 271,567 | 0 | 177,958 | 177,958 | 0 | 93,609 | 93,609 |
| 12 | | ADFIT - Electric portion of Bond Redemptions (283850) | 0 | (965,348) | (965,348) | 0 | (647,092) | (647,092) | 0 | (318,256) | (318,256) |
| TOTAL ACCUMULATED DFIT | | | 0 | (597,384,013) | (597,384,013) | 0 | (400,045,852) | (400,045,852) | 0 | (197,338,161) | (197,338,161) |
| NET ELECTRIC UTILITY PLANT | | | 1,583,931,125 | 1,229,052,489 | 2,812,983,614 | 1,086,068,449 | 799,914,002 | 1,885,982,451 | 497,862,676 | 429,138,487 | 927,001,163 |

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) | 100.000% | 67.032% | 32.968% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended March 31, 2022
Ending Balance Basis

Report ID:
E-APL-12E

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 | 1,583,931,125 | 1,229,052,489 | 2,812,983,614 | 1,086,068,449 | 799,914,002 | 1,885,982,451 | 497,862,676 | 429,138,487 | 927,001,163 |
| | OTHER ADJUSTMENTS | | | | | | | | | |
| 4 | Regulatory Asset - AFUDC (182332) | 7,481,850 | 34,044,025 | 41,525,875 | 5,668,512 | 22,639,617 | 28,308,129 | 1,813,338 | 11,404,408 | 13,217,746 |
| 4 | Accumulated Amortization - AFUDC (182318) | (1,425,654) | (5,048,049) | (6,473,703) | (1,136,976) | (3,357,003) | (4,493,979) | (288,678) | (1,691,046) | (1,979,724) |
| 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) | 2,132,166 | 0 | 2,132,166 | 0 | 0 | 0 | 2,132,166 | 0 | 2,132,166 |
| 99 | ADFIT - Boulder Park Disallowed (190040) | 98,245 | 0 | 98,245 | 0 | 0 | 0 | 98,245 | 0 | 98,245 |
| 99 | AMI Existing Meters/ERTs Deferred A/D (108121) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | CDA Lake Settlement - ID (186382) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Regulatory Asset-Deferred Pre-AMI Meters/ERTs (182331) | 17,265,870 | 0 | 17,265,870 | 17,265,870 | 0 | 17,265,870 | 0 | 0 | 0 |
| 99 | Regulatory Asset-Deferred AMI Costs (182337) | 26,345,174 | 0 | 26,345,174 | 26,345,174 | 0 | 26,345,174 | 0 | 0 | 0 |
| 99 | ADFIT-Deferred AMI Costs (283436) | (4,880,766) | 0 | (4,880,766) | (4,880,766) | 0 | (4,880,766) | 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) | (3,477,833) | 0 | (3,477,833) | (1,202,659) | 0 | (1,202,659) | (2,275,174) | 0 | (2,275,174) |
| 2 | Rate Base - Regulatory Liability-Non-plant Excess | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Regulatory Liability-Customer Tax Credit (254393) | (76,306,793) | 0 | (76,306,793) | (50,737,192) | 0 | (50,737,192) | (25,569,601) | 0 | (25,569,601) |
| 99 | ADFIT-Customer Tax Credit (190393) | 16,024,426 | 0 | 16,024,426 | 10,654,810 | 0 | 10,654,810 | 5,369,616 | 0 | 5,369,616 |
| 99 | Colstrip-Plant Adjustment (101027) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Colstrip-Plant Adjustment Accum. Amort. (108027) | (11,884,346) | 0 | (11,884,346) | (7,646,154) | 0 | (7,646,154) | (4,238,192) | 0 | (4,238,192) |
| 99 | Colstrip-Regulatory Asset (182327) | 11,862,212 | 0 | 11,862,212 | 6,088,548 | 0 | 6,088,548 | 5,773,664 | 0 | 5,773,664 |
| 99 | Colstrip-Regulatory Liability (254027) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Colstrip-Plant Adjustment ADFIT (190027) | 1,516,417 | 0 | 1,516,417 | 1,295,893 | 0 | 1,295,893 | 220,524 | 0 | 220,524 |
| 99 | Colstrip Reg Asset ADFIT (283376) | (1,613,733) | 0 | (1,613,733) | (1,070,760) | 0 | (1,070,760) | (542,973) | 0 | (542,973) |
| 99 | Colstrip ARO (317000P) | 15,212,465 | 0 | 15,212,465 | 9,941,349 | 0 | 9,941,349 | 5,271,116 | 0 | 5,271,116 |
| 99 | Colstrip ARO A/D (317000A) | (3,354,638) | 0 | (3,354,638) | (2,269,330) | 0 | (2,269,330) | (1,085,308) | 0 | (1,085,308) |
| 99 | Colstrip ARO Liability (230027) | (14,365,824) | 0 | (14,365,824) | (9,388,069) | 0 | (9,388,069) | (4,977,755) | 0 | (4,977,755) |
| 99 | Colstrip ARO ADFIT (190376) | 3,016,823 | 0 | 3,016,823 | 1,971,494 | 0 | 1,971,494 | 1,045,329 | 0 | 1,045,329 |
| 99 | Colstrip ARO ADFIT (283377) | (2,490,143) | 0 | (2,490,143) | (1,611,123) | 0 | (1,611,123) | (879,020) | 0 | (879,020) |
| 99 | Customer Deposits (235199) | (2,341) | 0 | (2,341) | (2,341) | 0 | (2,341) | 0 | 0 | 0 |
| C-WKC | Working Capital | 84,191,821 | 0 | 84,191,821 | 56,832,248 | 0 | 56,832,248 | 27,359,573 | 0 | 27,359,573 |
| 99 | DSM Programs (186710) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL OTHER ADJUSTMENTS | 62,804,753 | 28,995,976 | 91,800,729 | 56,118,528 | 19,282,614 | 75,401,142 | 6,686,225 | 9,713,362 | 16,399,587 |
| | NET RATE BASE | 1,646,735,878 | 1,258,048,465 | 2,904,784,343 | 1,142,186,977 | 819,196,616 | 1,961,383,593 | 504,548,901 | 438,851,849 | 943,400,750 |

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|------------------------------------|---------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| Electric Production | | | | | | | | | | | | | | |
| 1 | Steam (ED-AN) | 3,214,461 | 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 | |
| Total Electric Production | | 44,954,683 | 44,954,683 | | | 16,191,382 | 28,763,301 | 44,954,683 | 11,809,965 | 18,848,591 | 30,658,556 | 4,381,417 | 9,914,710 | 14,296,127 |
| Electric Transmission | | | | | | | | | | | | | | |
| 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 | | | | |
| Total Electric Transmission | | 19,089,791 | 19,089,791 | | | 1,090,470 | 17,999,321 | 19,089,791 | 516,114 | 11,794,955 | 12,311,069 | 574,356 | 6,204,366 | 6,778,722 |
| Electric Distribution | | | | | | | | | | | | | | |
| 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 | | | | |
| Total Electric Distribution | | 54,040,090 | 54,040,090 | | | 53,955,694 | 84,396 | 54,040,090 | 35,389,467 | 48,295 | 35,437,762 | 18,566,227 | 36,101 | 18,602,328 |
| Gas Underground Storage | | | | | | | | | | | | | | |
| | GD-AN | 698,747 | | 698,747 | | | | | | | | | | |
| | GD-OR | 123,140 | | | | 123,140 | | | | | | | | |
| Total Gas Underground Stor | | 821,887 | | 698,747 | | 123,140 | | | | | | | | |
| Gas Distribution | | | | | | | | | | | | | | |
| | 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 | | | | | | | | |
| Total Gas Distribution | | 31,393,287 | | 21,518,589 | | 9,874,698 | | | | | | | | |
| General Plant | | | | | | | | | | | | | | |
| 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 | |
| 8 | CD-WA | 2,266,879 | 1,760,866 | 506,013 | | 1,760,866 | 1,760,866 | 1,760,866 | | 1,760,866 | | | | |
| | 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 | | | | | | | | | |
| Total General Plant | | 31,909,815 | 22,881,567 | 6,687,420 | 2,340,828 | 3,754,856 | 19,126,711 | 22,881,567 | 2,882,044 | 12,719,454 | 15,601,498 | 872,812 | 6,407,257 | 7,280,069 |
| Total Depreciation Expense | | 182,209,553 | 140,966,131 | 28,904,756 | 12,338,666 | 74,992,402 | 65,973,729 | 140,966,131 | 50,597,590 | 43,411,295 | 94,008,885 | 24,394,812 | 22,562,434 | 46,957,246 |

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: |
| ELECTRIC AMORTIZATION EXPENSE | E-AMTX-12E |
| For Twelve Months Ended March 31, 2022 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|---|------------------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|------------------|-------------------|------------------------|------------------|-------------------|-------------------|----------------|-------------------|-------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| Production/Transmission | | | | | | | | | | | | | | |
| 1 | Franchises (302000) ED-AN | 915,360 | 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 | 257,856 | | 168,973 | 168,973 | | 88,883 | 88,883 | |
| Total Production/Transmission | | 1,173,216 | 1,173,216 | | | 1,173,216 | 1,173,216 | | 768,808 | 768,808 | | 404,408 | 404,408 | |
| Distribution | | | | | | | | | | | | | | |
| | Franchises (302000) ED-WA | 110,800 | 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 | | 5,866 | | | | |
| Total Distribution | | 116,666 | 116,666 | | | 116,666 | 116,666 | 116,666 | | 116,666 | | | | |
| General Plant - 303000 | | | | | | | | | | | | | | |
| 7,4 | CD-AA | 414,871 | 293,293 | 83,920 | 37,658 | 293,293 | 293,293 | | 195,043 | 195,043 | | 98,250 | 98,250 | |
| 9,1 | CD-AN | 9,729 | 7,557 | 2,172 | | 7,557 | 7,557 | | 4,952 | 4,952 | | 2,605 | 2,605 | |
| | GD-ID | 14,764 | | 14,764 | | | | | | | | | | |
| | GD-WA | 24,854 | | 24,854 | | | | | | | | | | |
| | GD-OR | 7,846 | | | 7,846 | | | | | | | | | |
| Total General Plant - 303000 | | 472,064 | 300,850 | 125,710 | 45,504 | 300,850 | 300,850 | | 199,995 | 199,995 | | 100,855 | 100,855 | |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | | |
| 7,4 | CD-AA | 43,124,399 | 30,486,793 | 8,723,204 | 3,914,402 | 30,486,793 | 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 | 105,625 | | 70,242 | 70,242 | | 35,383 | 35,383 | |
| 9,4 | CD-ID | (12) | (9) | (3) | | (9) | (9) | | | | | (9) | (9) | |
| 9,4 | CD-WA | 3,722,243 | 2,891,364 | 830,879 | | 2,891,364 | 2,891,364 | 2,891,364 | | 2,891,364 | | | 0 | |
| 4 | ED-AN | 4,524,507 | 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) | (12) | |
| | ED-WA | 777,876 | 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 | | | | | | | | | |
| Total Miscellaneous IT Intangible PIt - 3031XX | | 52,372,327 | 38,786,144 | 9,644,473 | 3,941,710 | 3,669,219 | 35,116,925 | 38,786,144 | 3,669,240 | 23,353,106 | 27,022,346 | (21) | 11,763,819 | 11,763,798 |
| Gas Underground Storage | | | | | | | | | | | | | | |
| | GD-AN | 0 | | 0 | | | | | | | | | | |
| Total Gas Underground Storage | | 0 | | 0 | | | | | | | | | | |
| General Plant - 390200, 396200 | | | | | | | | | | | | | | |
| 7,4 | CD-AA | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | | 0 | 0 | |
| 4 | ED-AN | 423,634 | 423,634 | | | 423,634 | 423,634 | | 281,721 | 281,721 | | 141,913 | 141,913 | |
| | GD-OR | 0 | | | 0 | | | | | | | | | |
| Total General Plant - 390200, 396200 | | 423,634 | 423,634 | 0 | 0 | 423,634 | 423,634 | | 281,721 | 281,721 | | 141,913 | 141,913 | |
| Total Amortization Expense | | 54,557,907 | 40,800,510 | 9,770,183 | 3,987,214 | 3,785,885 | 37,014,625 | 40,800,510 | 3,785,906 | 24,603,630 | 28,389,536 | (21) | 12,410,995 | 12,410,974 |

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

| | |
|--|-------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ACCUMULATED DEPRECIATION | E-ADEP-12E |
| For Twelve Months Ended March 31, 2022 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|------------------------------------|---------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|----------------------|------------------------|----------------------|----------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| Electric Production | | | | | | | | | | | | | |
| 1 | Steam (ED-AN) | (75,446,811) | (75,446,811) | | | (75,446,811) | (75,446,811) | | (49,440,295) | (49,440,295) | | (26,006,516) | (26,006,516) |
| | Steam (ED-ID) | (92,552,362) | (92,552,362) | | (92,552,362) | | (92,552,362) | | | | (92,552,362) | | (92,552,362) |
| | Steam (ED-WA) | (177,320,287) | (177,320,287) | | (177,320,287) | | (177,320,287) | (177,320,287) | | (177,320,287) | | | (177,320,287) |
| 1 | Hydro (ED-AN) | (177,009,022) | (177,009,022) | | (177,009,022) | (177,009,022) | (177,009,022) | | (115,994,012) | (115,994,012) | | (61,015,010) | (61,015,010) |
| 1 | Other (ED-AN) | (161,432,492) | (161,432,492) | | (161,432,492) | (161,432,492) | (161,432,492) | | (105,786,712) | (105,786,712) | | (55,645,780) | (55,645,780) |
| Total Electric Production | | (683,760,974) | (683,760,974) | | (269,872,649) | (413,888,325) | (683,760,974) | | (177,320,287) | (271,221,019) | | (92,552,362) | (235,219,668) |
| Electric Transmission | | | | | | | | | | | | | |
| 1 | ED-AN | (228,063,164) | (228,063,164) | | | (228,063,164) | (228,063,164) | | (149,449,791) | (149,449,791) | | (78,613,373) | (78,613,373) |
| | ED-ID | (10,392,195) | (10,392,195) | | (10,392,195) | | (10,392,195) | | | | (10,392,195) | | (10,392,195) |
| | ED-WA | (16,332,880) | (16,332,880) | | (16,332,880) | | (16,332,880) | (16,332,880) | | (16,332,880) | | | (16,332,880) |
| Total Electric Transmission | | (254,788,239) | (254,788,239) | | (26,725,075) | (228,063,164) | (254,788,239) | | (16,332,880) | (149,449,791) | | (10,392,195) | (89,005,568) |
| Electric Distribution | | | | | | | | | | | | | |
| 3 | ED-AN | (431,545) | (431,545) | | | (431,545) | (431,545) | | (246,947) | (246,947) | | (184,598) | (184,598) |
| | ED-ID | (265,401,787) | (265,401,787) | | (265,401,787) | | (265,401,787) | | | | (265,401,787) | | (265,401,787) |
| | ED-WA | (433,325,482) | (433,325,482) | | (433,325,482) | | (433,325,482) | (433,325,482) | | (433,325,482) | | | (433,325,482) |
| Total Electric Distribution | | (699,158,814) | (699,158,814) | | (698,727,269) | (431,545) | (699,158,814) | | (433,325,482) | (246,947) | | (265,401,787) | (265,586,385) |
| Gas Underground Storage | | | | | | | | | | | | | |
| | GD-AN | (18,658,935) | | (18,658,935) | | | | | | | | | |
| | GD-OR | (1,548,418) | | | (1,548,418) | | | | | | | | |
| Total Gas Underground Stor | | (20,207,353) | | (18,658,935) | (1,548,418) | | | | | | | | |
| Gas Distribution | | | | | | | | | | | | | |
| | GD-AN | (1,980,429) | | (1,980,429) | | | | | | | | | |
| | GD-ID | (96,902,980) | | (96,902,980) | | | | | | | | | |
| | GD-WA | (176,037,709) | | (176,037,709) | | | | | | | | | |
| | GD-OR | (133,683,597) | | | (133,683,597) | | | | | | | | |
| Total Gas Distribution | | (408,604,715) | | (274,921,118) | (133,683,597) | | | | | | | | |
| General Plant | | | | | | | | | | | | | |
| 4 | ED-AN | (38,330,079) | (38,330,079) | | | (38,330,079) | (38,330,079) | | (25,489,886) | (25,489,886) | | (12,840,193) | (12,840,193) |
| | ED-ID | (13,190,092) | (13,190,092) | | (13,190,092) | | (13,190,092) | | | | (13,190,092) | | (13,190,092) |
| | ED-WA | (24,571,875) | (24,571,875) | | (24,571,875) | | (24,571,875) | (24,571,875) | | (24,571,875) | | | (24,571,875) |
| 7,4 | CD-AA | (89,658,249) | (63,383,900) | (18,136,070) | (8,138,279) | (63,383,900) | (63,383,900) | | (42,150,927) | (42,150,927) | | (21,232,973) | (21,232,973) |
| 9,4 | CD-AN | (8,225,764) | (6,389,609) | (1,836,155) | | (6,389,609) | (6,389,609) | | (4,249,154) | (4,249,154) | | (2,140,455) | (2,140,455) |
| 9 | CD-ID | (7,283,800) | (5,657,910) | (1,625,890) | | (5,657,910) | (5,657,910) | | | | (5,657,910) | | (5,657,910) |
| 9 | CD-WA | (10,062,198) | (7,816,114) | (2,246,084) | | (7,816,114) | (7,816,114) | | | | | | |
| 8 | GD-AA | (2,337,480) | | (1,606,690) | (730,790) | | | | | | | | |
| | GD-AN | (3,661,211) | | (3,661,211) | | | | | | | | | |
| | GD-ID | (2,520,781) | | (2,520,781) | | | | | | | | | |
| | GD-WA | (11,679,524) | | (11,679,524) | | | | | | | | | |
| | GD-OR | (5,432,792) | | | (5,432,792) | | | | | | | | |
| Total General Plant | | (216,953,845) | (159,339,579) | (43,312,405) | (14,301,861) | (51,235,991) | (108,103,588) | (159,339,579) | (32,387,989) | (71,889,967) | (104,277,956) | (18,848,002) | (36,213,621) |
| Total Accumulated Depr | | (2,283,473,940) | (1,797,047,606) | (336,892,458) | (149,533,876) | (1,046,560,984) | (750,486,622) | (1,797,047,606) | (659,366,638) | (492,807,724) | (1,152,174,362) | (387,194,346) | (257,678,898) |

| Allocation Ratios | | | | | | | | | | | | | |
|--------------------------|--------------------------------|----------|-----------|-----------|----------------|---------------------------------------|------------|--|---------|--|--|--|--|
| Service- | | Electric | Gas-North | Gas-South | Jurisdiction - | | Washington | | Idaho | | | | |
| 7 | Elec/Gas North/Oregon 4-Factor | 70.695% | 20.228% | 9.077% | 1 | Production/Transmission Ratio | 65.530% | | 34.470% | | | | |
| 8 | Gas North/Oregon 4-Factor | 0.000% | 68.736% | 31.264% | 3 | Direct Distribution Operating 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: |
| ELECTRIC ACCUMULATED AMORTIZATION | E-AAMT-12E |
| For Twelve Months Ended March 31, 2022 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | System | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | | |
|--|----------------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|---------------------|---------------------|------------------------|----------------------|---------------------|---------------------|---------------------|--------------------|---------------------|---------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | | |
| Production/Transmission | | | | | | | | | | | | | | | |
| 1 | Franchises (302000) ED-AN | (14,962,954) | (14,962,954) | | | (14,962,954) | (14,962,954) | | (9,805,224) | (9,805,224) | | (5,157,730) | (5,157,730) | | |
| 1 | Misc Intangible PIt (30300 ED-AN | (2,624,679) | (2,624,679) | | | (2,624,679) | (2,624,679) | | (1,719,952) | (1,719,952) | | (904,727) | (904,727) | | |
| Total Production/Transmission | | (17,587,633) | (17,587,633) | | | (17,587,633) | (17,587,633) | | (11,525,176) | (11,525,176) | | (6,062,457) | (6,062,457) | | |
| Distribution | | | | | | | | | | | | | | | |
| | Franchises (302000) ED-WA | (312,228) | (312,228) | | | (312,228) | (312,228) | | (312,228) | (312,228) | | | | | |
| | Misc Intangible PIt (30300 ED-WA | (61,738) | (61,738) | | | (61,738) | (61,738) | | (61,738) | (61,738) | | | | | |
| Total Distribution | | (373,966) | (373,966) | | | (373,966) | (373,966) | | (373,966) | (373,966) | | | | | |
| General Plant - 303000 | | | | | | | | | | | | | | | |
| 7,4 | CD-AA | (4,724,665) | (3,340,102) | (955,705) | (428,858) | | | | | | | | | | |
| 9,1 | CD-AN | (138,116) | (107,286) | (30,830) | | (3,340,102) | (3,340,102) | | (2,221,201) | (2,221,201) | | (1,118,901) | (1,118,901) | | |
| | GD-ID | (148,953) | | (148,953) | | (107,286) | (107,286) | | (70,305) | (70,305) | | (36,981) | (36,981) | | |
| | GD-WA | (296,954) | | (296,954) | | | | | | | | | | | |
| | GD-OR | (122,952) | | | (122,952) | | | | | | | | | | |
| Total General Plant - 303000 | | (5,431,640) | (3,447,388) | (1,432,442) | (551,810) | | (3,447,388) | (3,447,388) | | (2,291,506) | (2,291,506) | | (1,155,882) | (1,155,882) | |
| Miscellaneous IT Intangible Plant -3031XX | | | | | | | | | | | | | | | |
| 7,4 | CD-AA | (137,816,321) | (97,429,247) | (27,877,486) | (12,509,588) | | (97,429,247) | (97,429,247) | | (64,791,424) | (64,791,424) | | (32,637,823) | (32,637,823) | |
| 9,4 | CD-AN | (303,188) | (235,511) | (67,677) | | | (235,511) | (235,511) | | (156,617) | (156,617) | | (78,894) | (78,894) | |
| 9 | CD-ID | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9 | CD-WA | (12,758,244) | (9,910,349) | (2,847,895) | | (9,910,349) | (9,910,349) | (9,910,349) | (9,910,349) | (9,910,349) | 0 | 0 | 0 | | |
| 4 | ED-AN | (12,366,178) | (12,366,178) | | | (12,366,178) | (12,366,178) | | (8,223,632) | (8,223,632) | | (4,142,546) | (4,142,546) | | |
| | ED-ID | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | ED-WA | (1,304,822) | (1,304,822) | | | (1,304,822) | (1,304,822) | (1,304,822) | (1,304,822) | (1,304,822) | | | | | |
| 8 | GD-AA | (197,529) | | (135,773) | (61,756) | | | | | | | | | | |
| | GD-AN | 0 | | 0 | | | | | | | | | | | |
| | GD-OR | 0 | | 0 | | | | | | | | | | | |
| Total Misc IT Intangible Plant - 3031XX | | (164,746,282) | (121,246,107) | (30,928,831) | (12,571,344) | | (11,215,171) | (110,030,936) | (121,246,107) | (11,215,171) | (73,171,673) | (84,386,844) | 0 | (36,859,263) | (36,859,263) |
| Gas Underground Storage | | | | | | | | | | | | | | | |
| | GD-AN | 0 | | 0 | | | | | | | | | | | |
| Total Gas Underground Storage | | 0 | 0 | 0 | 0 | | | | | | | | | | |
| General Plant - 390200, 396200 | | | | | | | | | | | | | | | |
| 7,4 | CD-AA | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | | 0 | 0 | | |
| 9 | CD-ID | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9 | CD-WA | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 4 | ED-AN | (842,981) | (842,981) | | | (842,981) | (842,981) | | (560,591) | (560,591) | | (282,390) | (282,390) | | |
| | ED-WA | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | GD-WA | 0 | | 0 | | | | | | | | | | | |
| | GD-OR | 0 | | 0 | | | | | | | | | | | |
| Total General Plant - 390200, 396200 | | (842,981) | (842,981) | 0 | 0 | | 0 | (842,981) | (842,981) | 0 | (560,591) | (560,591) | 0 | (282,390) | (282,390) |
| Total Accumulated Amortization | | (188,982,502) | (143,498,075) | (32,361,273) | (13,123,154) | | (11,589,137) | (131,908,938) | (143,498,075) | (11,589,137) | (87,548,946) | (99,138,083) | 0 | (44,359,992) | (44,359,992) |

| 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: |
| COMMON GENERAL PLANT | C-GPL-12E |
| For Twelve Months Ended March 31, 2022 | |
| Ending Balance Basis | |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account Description | Total | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | | ***** OREGON GAS ***** | | | | |
|-----------|-------------------------------------|--------------------|----------------------|-------------------|--------------------|-----------------------|-------------------|------------------|------------------------|-------------------|------------------|-------------------|-------------------|
| | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total |
| | 389XXX Land & Land Rights | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 885,665 | 122,220 | 362,279 | 401,166 | 885,665 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | GD-WA / ID / AN | 3,071,017 | 0 | 0 | 0 | 0 | 3,071,017 | 0 | 0 | 0 | 0 | 0 | |
| 99 | GD-OR / AS | 845,517 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 845,517 | 0 | 845,517 | |
| 8 | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | CD-AA | 11,920,609 | 0 | 0 | 8,427,274 | 8,427,274 | 0 | 0 | 2,411,301 | 0 | 1,082,034 | 1,082,034 | |
| 9 | CD-WA / ID / AN | 1,990,399 | 689,591 | 339,627 | 516,884 | 1,546,102 | 198,165 | 97,597 | 148,535 | 444,297 | 0 | 0 | |
| | TOTAL ACCOUNT | 18,713,207 | 811,811 | 701,906 | 9,345,324 | 10,859,041 | 3,269,182 | 97,597 | 2,559,836 | 5,926,615 | 845,517 | 1,082,034 | 1,927,551 |
| | 390XXX Structures & Improvements | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 20,220,794 | 8,294,951 | 2,787,428 | 9,138,415 | 20,220,794 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | GD-WA / ID / AN | 25,011,465 | 0 | 0 | 0 | 0 | 25,011,465 | 0 | 0 | 25,011,465 | 0 | 0 | |
| 99 | GD-OR / AS | 4,100,264 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,100,264 | 0 | 4,100,264 | |
| 8 | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | CD-AA | 129,090,445 | 0 | 0 | 91,260,490 | 91,260,490 | 0 | 0 | 26,112,415 | 26,112,415 | 0 | 11,717,540 | 11,717,540 |
| 9 | CD-WA / ID / AN | 30,529,062 | 9,438,667 | 6,036,402 | 8,239,296 | 23,714,365 | 2,712,350 | 1,734,655 | 2,367,692 | 6,814,697 | 0 | 0 | |
| | TOTAL ACCOUNT | 208,952,030 | 17,733,618 | 8,823,830 | 108,638,201 | 135,195,649 | 27,723,815 | 1,734,655 | 28,480,107 | 57,938,577 | 4,100,264 | 11,717,540 | 15,817,804 |
| | 391XXX Office Furniture & Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 2,413,915 | 492,980 | 7,798 | 1,913,137 | 2,413,915 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | GD-WA / ID / AN | 140,856 | 0 | 0 | 0 | 0 | 140,856 | 0 | 0 | 140,856 | 0 | 0 | |
| 99 | GD-OR / AS | 12,109 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,109 | 0 | 12,109 | |
| 8 | GD-AA | 321,541 | 0 | 0 | 0 | 0 | 0 | 0 | 221,014 | 221,014 | 0 | 100,527 | 100,527 |
| 7 | CD-AA | 68,325,356 | 0 | 0 | 48,302,610 | 48,302,610 | 0 | 0 | 13,820,853 | 13,820,853 | 0 | 6,201,893 | 6,201,893 |
| 9 | CD-WA / ID / AN | 5,727,797 | 4,192,338 | 7,675 | 249,225 | 4,449,238 | 1,204,734 | 2,206 | 71,619 | 1,278,559 | 0 | 0 | |
| | TOTAL ACCOUNT | 76,941,574 | 4,685,318 | 15,473 | 50,464,972 | 55,165,763 | 1,345,590 | 2,206 | 14,113,486 | 15,461,282 | 12,109 | 6,302,420 | 6,314,529 |
| | 392XXX Transportation Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 58,743,502 | 25,799,129 | 11,914,946 | 21,029,427 | 58,743,502 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | GD-WA / ID / AN | 15,878,279 | 0 | 0 | 0 | 0 | 10,125,699 | 3,239,644 | 2,512,936 | 15,878,279 | 0 | 0 | |
| 99 | GD-OR / AS | 4,697,760 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,697,760 | 0 | 4,697,760 | |
| 8 | GD-AA | 97,188 | 0 | 0 | 0 | 0 | 0 | 0 | 66,803 | 66,803 | 0 | 30,385 | 30,385 |
| 7 | CD-AA | 7,573,584 | 0 | 0 | 5,354,145 | 5,354,145 | 0 | 0 | 1,531,985 | 1,531,985 | 0 | 687,454 | 687,454 |
| 9 | CD-WA / ID / AN | 7,093,704 | 1,657,217 | 856,387 | 2,996,644 | 5,510,248 | 476,227 | 246,096 | 861,133 | 1,583,456 | 0 | 0 | |
| | TOTAL ACCOUNT | 94,084,017 | 27,456,346 | 12,771,333 | 29,380,216 | 69,607,895 | 10,601,926 | 3,485,740 | 4,972,857 | 19,060,523 | 4,697,760 | 717,839 | 5,415,599 |

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

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account Description | Total | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | | ***** OREGON GAS ***** | | | | |
|-----------|---|-------------------|----------------------|------------------|-------------------|-----------------------|------------------|------------------|------------------------|-------------------|----------------|------------------|------------------|
| | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total |
| | 393000 Stores Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 472,783 | 58,866 | 0 | 413,917 | 472,783 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | GD-WA / ID / AN | 222,353 | 0 | 0 | 0 | 0 | 222,353 | 0 | 0 | 222,353 | 0 | 0 | |
| 99 | GD-OR / AS | 20,792 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,792 | 0 | 20,792 | |
| 8 | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | CD-AA | 12,523 | 0 | 0 | 8,853 | 8,853 | 0 | 0 | 2,533 | 0 | 1,137 | 1,137 | |
| 9 | CD-WA / ID / AN | 5,337,247 | 345,916 | 194,665 | 3,605,286 | 4,145,867 | 99,404 | 55,940 | 1,036,036 | 1,191,380 | 0 | 0 | |
| | TOTAL ACCOUNT | 6,065,698 | 404,782 | 194,665 | 4,028,056 | 4,627,503 | 321,757 | 55,940 | 1,038,569 | 1,416,266 | 20,792 | 1,137 | 21,929 |
| | 394000 Tools, Shop, & Garage Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 7,482,205 | 1,165,752 | 314,063 | 6,002,390 | 7,482,205 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | GD-WA / ID / AN | 3,409,155 | 0 | 0 | 0 | 0 | 2,542,211 | 366,008 | 500,936 | 3,409,155 | 0 | 0 | |
| 99 | GD-OR / AS | 995,194 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 995,194 | 0 | |
| 8 | GD-AA | 5,658,304 | 0 | 0 | 0 | 0 | 0 | 0 | 3,889,292 | 3,889,292 | 0 | 1,769,012 | |
| 7 | CD-AA | 14,914,085 | 0 | 0 | 10,543,512 | 10,543,512 | 0 | 0 | 3,016,821 | 3,016,821 | 0 | 1,353,752 | |
| 9 | CD-WA / ID / AN | 2,000,567 | 20,210 | 753,273 | 780,517 | 1,554,000 | 5,808 | 216,465 | 224,294 | 1,554,000 | 0 | 0 | |
| | TOTAL ACCOUNT | 34,459,510 | 1,185,962 | 1,067,336 | 17,326,419 | 19,579,717 | 2,548,019 | 582,473 | 7,631,343 | 10,761,835 | 995,194 | 3,122,764 | 4,117,958 |
| | 394100 Electric Charging Stations | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 116,787 | 0 | 0 | 116,787 | 116,787 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | CD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL ACCOUNT | 116,787 | 0 | 0 | 116,787 | 116,787 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | 395000 Laboratory Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 3,091,859 | 400,088 | 15,791 | 2,675,980 | 3,091,859 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | GD-WA / ID / AN | 201,170 | 0 | 0 | 0 | 0 | 106,253 | 0 | 94,917 | 201,170 | 0 | 0 | |
| 99 | GD-OR / AS | 18,586 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,586 | 0 | |
| 8 | GD-AA | 232,523 | 0 | 0 | 0 | 0 | 0 | 0 | 159,827 | 159,827 | 0 | 72,696 | |
| 7 | CD-AA | 1,489,871 | 0 | 0 | 1,053,264 | 1,053,264 | 0 | 0 | 301,371 | 301,371 | 0 | 135,236 | |
| 9 | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL ACCOUNT | 5,034,009 | 400,088 | 15,791 | 3,729,244 | 4,145,123 | 106,253 | 0 | 556,115 | 662,368 | 18,586 | 207,932 | 226,518 |
| | 396XXX Power Operated Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 30,199,900 | 13,540,811 | 8,876,861 | 7,782,228 | 30,199,900 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | GD-WA / ID / AN | 4,229,186 | 0 | 0 | 0 | 0 | 2,508,958 | 899,639 | 820,589 | 4,229,186 | 0 | 0 | |
| 99 | GD-OR / AS | 43,834 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,834 | 0 | |
| 8 | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | CD-AA | 528,479 | 0 | 0 | 373,608 | 373,608 | 0 | 0 | 106,901 | 106,901 | 0 | 47,970 | |
| 9 | CD-WA / ID / AN | 1,461,710 | 251,742 | 392,448 | 491,237 | 1,135,427 | 72,342 | 112,776 | 141,165 | 326,283 | 0 | 0 | |
| | TOTAL ACCOUNT | 36,463,109 | 13,792,553 | 9,269,309 | 8,647,073 | 31,708,935 | 2,581,300 | 1,012,415 | 1,068,655 | 4,662,370 | 43,834 | 47,970 | 91,804 |

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

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account Description | Total | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | | ***** OREGON GAS ***** | | | | |
|-----------|--------------------------------|--------------------|----------------------|-------------------|--------------------|-----------------------|-------------------|------------------|------------------------|--------------------|-------------------|-------------------|-------------------|
| | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total |
| | 397XXX Communication Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 49,034,762 | 12,625,694 | 6,590,533 | 29,818,535 | 49,034,762 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | GD-WA / ID / AN | 894,618 | 0 | 0 | 0 | 0 | 602,220 | 290,445 | 1,953 | 894,618 | 0 | 0 | |
| 99 | GD-OR / AS | 754,626 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 754,626 | 0 | 754,626 | |
| 8 | GD-AA | 243,298 | 0 | 0 | 0 | 0 | 0 | 0 | 167,233 | 0 | 76,065 | 76,065 | |
| 7 | CD-AA | 84,326,998 | 0 | 0 | 59,614,971 | 59,614,971 | 0 | 0 | 17,057,665 | 0 | 7,654,362 | 7,654,362 | |
| 9 | CD-WA/ ID / AN | 18,919,839 | 10,354,489 | 2,881,344 | 1,460,719 | 14,696,552 | 2,975,526 | 828,000 | 419,761 | 4,223,287 | 0 | 0 | |
| | TOTAL ACCOUNT | 154,174,141 | 22,980,183 | 9,471,877 | 90,894,225 | 123,346,285 | 3,577,746 | 1,118,445 | 17,646,612 | 22,342,803 | 754,626 | 7,730,427 | 8,485,053 |
| | 398000 Miscellaneous Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 284,555 | 0 | 6,846 | 277,709 | 284,555 | 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 | 9,092 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,092 | 0 | 9,092 | |
| 8 | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | CD-AA | 691,784 | 0 | 0 | 489,057 | 489,057 | 0 | 0 | 139,934 | 0 | 62,793 | 62,793 | |
| 9 | CD-WA/ ID / AN | 12,080 | 0 | 6,659 | 2,724 | 9,383 | 0 | 1,914 | 783 | 2,697 | 0 | 0 | |
| | TOTAL ACCOUNT | 997,511 | 0 | 13,505 | 769,490 | 782,995 | 0 | 1,914 | 140,717 | 142,631 | 9,092 | 62,793 | 71,885 |
| | TOTAL GENERAL PLANT | 636,001,593 | 89,450,661 | 42,345,025 | 323,340,007 | 455,135,693 | 52,075,588 | 8,091,385 | 78,208,297 | 138,375,270 | 11,497,774 | 30,992,856 | 42,490,630 |

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 INTANGIBLE PLANT For Twelve Months Ended March 31, 2022 Ending Balance Basis | Report ID: C-IPL-12E |
|---|--------------------------------|

AVISTA UTILITIES
Electric Copy

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | | ***** OREGON GAS***** | | |
|-----------|---------|---|-------------|----------------------|-----------|-------------|-----------------------|-----------|-----------|-----------------------|------------|-----------|
| | | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR |
| | 303000 | Intangible Plant | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 11,964,739 | 319,716 | 0 | 11,645,023 | 11,964,739 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 1,794,111 | 0 | 0 | 0 | 0 | 1,022,594 | 771,517 | 0 | 1,794,111 | 0 |
| 99 | | GD-OR / AS | 425,951 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 425,951 | 0 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 6,222,493 | 0 | 0 | 4,398,991 | 4,398,991 | 0 | 0 | 1,258,686 | 1,258,686 | 0 |
| 9 | | CD-WA / ID / AN | 194,058 | 0 | 0 | 150,740 | 150,740 | 0 | 0 | 43,318 | 43,318 | 0 |
| | | TOTAL ACCOUNT | 20,601,352 | 319,716 | 0 | 16,194,754 | 16,514,470 | 1,022,594 | 771,517 | 1,302,004 | 3,096,115 | 425,951 |
| | 303100 | Misc Intangible Plant--Mainframe Software | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 25,837,980 | 2,694,680 | 0 | 23,143,300 | 25,837,980 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | GD-AA | 444,524 | 0 | 0 | 0 | 0 | 0 | 0 | 305,548 | 305,548 | 0 |
| 7 | | CD-AA | 139,261,851 | 0 | 0 | 98,451,166 | 98,451,166 | 0 | 0 | 28,169,887 | 28,169,887 | 0 |
| 9 | | CD-WA / ID / AN | 766,480 | 129,481 | 0 | 465,906 | 595,387 | 37,208 | 0 | 133,885 | 171,093 | 0 |
| | | TOTAL ACCOUNT | 166,310,835 | 2,824,161 | 0 | 122,060,372 | 124,884,533 | 37,208 | 0 | 28,609,320 | 28,646,528 | 0 |
| | 30310X | Misc Intangible Plant--Term On-Premise Software | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 2,232,994 | 0 | 0 | 2,232,994 | 2,232,994 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 11,499,384 | 0 | 0 | 8,129,490 | 8,129,490 | 0 | 0 | 2,326,095 | 2,326,095 | 0 |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 13,732,378 | 0 | 0 | 10,362,484 | 10,362,484 | 0 | 0 | 2,326,095 | 2,326,095 | 0 |
| | 303110 | Misc Intangible Plant--PC Software | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 7,169,453 | 0 | 0 | 7,169,453 | 7,169,453 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 7,169,453 | 0 | 0 | 7,169,453 | 7,169,453 | 0 | 0 | 0 | 0 | 0 |
| | 303115 | Misc Intangible Plant--PC Software | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 98,160,457 | 0 | 0 | 69,394,535 | 69,394,535 | 0 | 0 | 19,855,897 | 19,855,897 | 0 |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 98,160,457 | 0 | 0 | 69,394,535 | 69,394,535 | 0 | 0 | 19,855,897 | 19,855,897 | 0 |

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

AVISTA UTILITIES
Electric Copy

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS***** | | | |
|-----------|---------|---|--------------------|----------------------|-----------|--------------------|--------------------|-----------------------|----------------|-------------------|-------------------|-----------------------|-------------------|-------------------|----------|
| | | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total | |
| | 303120 | Misc Intangible Plant--Software 12.5 YR | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 29,192,892 | 0 | 0 | 20,637,915 | 20,637,915 | 0 | 0 | 5,905,138 | 5,905,138 | 0 | 2,649,839 | 2,649,839 | 0 |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 29,192,892 | 0 | 0 | 20,637,915 | 20,637,915 | 0 | 0 | 5,905,138 | 5,905,138 | 0 | 2,649,839 | 2,649,839 | 0 |
| | 303121 | Misc Intangible Plant--AMI Software | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 1,779,527 | 1,779,527 | 0 | 0 | 1,779,527 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 2,168,670 | 0 | 0 | 1,533,141 | 1,533,141 | 0 | 0 | 438,679 | 438,679 | 0 | 196,850 | 196,850 | 0 |
| 9 | | CD-WA / ID / AN | 18,583,430 | 14,435,237 | 0 | 0 | 14,435,237 | 4,148,193 | 0 | 0 | 4,148,193 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 22,531,627 | 16,214,764 | 0 | 1,533,141 | 17,747,905 | 4,148,193 | 0 | 438,679 | 4,586,872 | 0 | 196,850 | 196,850 | 0 |
| | 30313X | Misc Intangible Plant--Term SAAS Software | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 98,444 | 0 | 0 | 98,444 | 98,444 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 8,110,936 | 0 | 0 | 5,734,026 | 5,734,026 | 0 | 0 | 1,640,680 | 1,640,680 | 0 | 736,230 | 736,230 | 0 |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 8,209,380 | 0 | 0 | 5,832,470 | 5,832,470 | 0 | 0 | 1,640,680 | 1,640,680 | 0 | 736,230 | 736,230 | 0 |
| | | TOTAL | 365,908,374 | 19,358,641 | 0 | 253,185,124 | 272,543,765 | 5,207,995 | 771,517 | 60,077,813 | 66,057,325 | 425,951 | 26,881,333 | 27,307,284 | 0 |

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description | Total | Electric | Gas North | Oregon Gas |
|-----------|---------|---------------------------------------|---------------------|---------------------|---------------------|--------------------|
| | | ADFIT - Common Plant (For Report APL) | | | | |
| 7 | 282900 | CD-AA | (77,441,274) | (54,747,109) | (15,664,821) | (7,029,344) |
| 8 | 282900 | GD-AA | 0 | 0 | 0 | 0 |
| 9 | 282900 | CD-WA / ID / AN | (854,521) | (663,775) | (190,746) | 0 |
| 7 | 282919 | CD-AA | (4,074,340) | (2,880,355) | (824,157) | (369,828) |
| 7 | 283750 | CD-AA | 399,976 | 282,763 | 80,907 | 36,306 |
| | | Total | (81,970,159) | (58,008,476) | (16,598,817) | (7,362,866) |

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
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account Description | ***** SYSTEM ***** | | | | ***** ELECTRIC ***** | | ***** GAS NORTH *** | | *GAS SOUTH* |
|--------------|---|--------------------|-------------------|------------------|-------------------|----------------------|-------------------|---------------------|------------------|------------------|
| | | Washington | Idaho | Oregon | Total | Washington | Idaho | Washington | Idaho | Oregon |
| 1 | 151120 Fuel Stock Coal-Colstrip | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 151210 Fuel Stock Hog Ffuel-KFGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7/4 | 154100 Plant Materials & Oper Supplies | 0 | 0 | 5,413,731 | 5,413,731 | 0 | 0 | 0 | 0 | 5,413,731 |
| 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 | 1,605 | 1,605 | 0 | 0 | 0 | 0 | 1,605 |
| 7/4 | 154550 Supply Chain Average Cost Variance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7/4 | 154560 Supply Chain Invoice Price Variance | 0 | 0 | 158 | 158 | 0 | 0 | 0 | 0 | 158 |
| 99 | 163998 Common Working Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 163999 Investor-Supplied Working Capital | 56,687,919 | 28,692,647 | 0 | 85,380,566 | 56,832,248 | 27,359,573 | (144,329) | 1,333,074 | 0 |
| TOTAL | | 56,687,919 | 28,692,647 | 5,415,494 | 90,796,060 | 56,832,248 | 27,359,573 | (144,329) | 1,333,074 | 5,415,494 |

ALLOCATION RATIOS:

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