

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended April 30, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	151,937,609	100,038,070	51,899,539
	Adjustments			
	Adjusted Net Operating Income (Loss)	151,937,609	100,038,070	51,899,539
E-APL	Electric Net Rate Base	2,943,372,209	1,989,677,374	953,694,835
	<b>RATE OF RETURN</b>	<b>5.162%</b>	<b>5.028%</b>	<b>5.442%</b>

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12E	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended April 30, 2022						
Ending Balance Basis						
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	4-01-2022 thru 04-30-2022	406,912 100.000%	265,224 65.180%	141,688 34.820%
3	E-OPS	Direct Distribution Operating Expense Percent	05-01-2021 thru 04-30-2022	34,608,296 100.000%	20,287,447 58.620%	14,320,849 41.380%
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accts 500 - 598		28,881,614	16,720,518	12,161,096
		Direct O & M Accts 901 - 935		41,330,083	28,709,390	12,620,693
		Total		70,211,697	45,429,908	24,781,789
		Percentage		100.000%	64.704%	35.296%
		Direct Labor Accts 500 - 598		11,062,279	7,376,236	3,686,043
		Direct Labor Accts 901 - 935		6,332,931	4,359,405	1,973,526
		Total		17,395,210	11,735,641	5,659,569
		Percentage		100.000%	67.465%	32.535%
		Number of Customers		405,775	264,439	141,336
		Percentage		100.000%	65.169%	34.831%
		Net Direct Plant		1,447,497,356	993,951,438	453,545,918
		Percentage		100.000%	68.667%	31.333%
4		Total Percentages		400.000%	266.005%	133.995%
		Percent		100.000%	66.501%	33.499%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended April 30, 2022  
Ending Balance Basis

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

AVISTA UTILITIES

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

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**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended April 30, 2022  
Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2021 thru 12-31-2021	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		14,116,908	0	9,478,568 4,638,340
		Direct O & M Accts 901 - 935		15,640,037	0	10,989,779 4,650,258
		Direct O & M Accts 901 - 905 Utility 9 Only		1,303,045	0	1,303,045 0
		Total		31,059,990	0	21,771,392 9,288,598
		Percentage		100.000%	0.000%	70.095% 29.905%
		Direct Labor Accts 500 - 894		9,708,675	0	6,808,489 2,900,186
		Direct Labor Accts 901 - 935		4,008,246	0	1,875,992 2,132,254
		Direct Labor Accts 901 - 905 Utility 9 Only		1,522,443	0	1,522,443 0
		Total		15,239,364	0	10,206,924 5,032,440
		Percentage		100.000%	0.000%	66.977% 33.023%
		Number of Customers at		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	Report ID:
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	<b>E-ALL-12E</b>
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
		Adjustments		0	0	0	0
		Total		142,841,884	121,811,494	21,030,390	0
		Percentage		100.000%	85.277%	14.723%	0.000%
		Direct Labor Accts 500 - 894		56,931,970	47,158,546	9,773,424	0
		Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
		Total		79,323,635	66,079,652	13,243,983	0
		Percentage		100.000%	83.304%	16.696%	0.000%
		Number of Customers at		672,312	405,775	266,537	0
		Percentage		100.000%	60.355%	39.645%	0.000%
		Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
		Percentage		100.000%	81.777%	18.223%	0.000%
9		Total Percentages		400.000%	310.713%	89.287%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant	4-01-2022 thru 04-30-2022	1,433,604,048	980,778,497	452,825,551	
		Percent		100.000%	68.413%	31.587%	
11		Book Depreciation	05-01-2021 thru 04-30-2022	141,401,899	94,321,298	47,080,601	
		Percent		100.000%	66.704%	33.296%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended April 30, 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	4-01-2022 thru 04-30-2022	3,424,705,920 100.000%	2,295,541,324 67.029%	1,129,164,596 32.971%
13	E-PLT	Net Electric General Plant Percent	4-01-2022 thru 04-30-2022	294,395,660 100.000%	199,203,547 67.665%	95,192,113 32.335%
14		Net Allocated Schedule M's Percent	05-01-2021 thru 04-30-2022	-138,886,019 100.000%	-94,116,742 67.765%	-44,769,277 32.235%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended April 30, 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	402,727,186	0	402,727,186	269,189,876	0	269,189,876	133,537,310	0
99	442200	Commercial - Firm & Int.	333,066,216	0	333,066,216	239,902,096	0	239,902,096	93,164,120	0
1	442300	Industrial	117,266,810	0	117,266,810	62,491,729	0	62,491,729	54,775,081	0
99	444000	Public Street & Highway Lighting	7,507,406	0	7,507,406	4,719,780	0	4,719,780	2,787,626	0
99	448000	Interdepartmental Revenue	1,497,901	0	1,497,901	1,218,320	0	1,218,320	279,581	0
99	499XXX	Unbilled Revenue	9,116,774	0	9,116,774	5,690,804	0	5,690,804	3,425,970	0
TOTAL SALES TO ULTIMATE CUSTOMERS			871,182,293	0	871,182,293	583,212,605	0	583,212,605	287,969,688	0
1	447XXX	Sales for Resale	0	109,328,566	109,328,566	0	71,643,009	71,643,009	0	37,685,557
TOTAL SALES OF ELECTRICITY			871,182,293	109,328,566	980,510,859	583,212,605	71,643,009	654,855,614	287,969,688	37,685,557
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	123,909	0	123,909	35,641	0	35,641	88,268	0
1	453000	Sales of Water & Water Power	0	659,336	659,336	0	432,063	432,063	0	227,273
1	454000	Rent from Electric Property	3,395,100	198,240	3,593,340	1,791,268	129,907	1,921,175	1,603,832	68,333
1	454100	Rent from Transmission Joint Use	23,597	0	23,597	9,966	0	9,966	13,631	0
1	456XXX	Other Electric Revenues	(36,552,958)	93,522,874	56,969,916	(27,852,161)	61,285,539	33,433,378	(8,700,797)	32,237,335
TOTAL OTHER OPERATING REVENUE			(33,010,352)	94,380,450	61,370,098	(26,015,286)	61,847,509	35,832,223	(6,995,066)	32,532,941
TOTAL ELECTRIC REVENUE			838,171,941	203,709,016	1,041,880,957	557,197,319	133,490,518	690,687,837	280,974,622	70,218,498

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	395,416	395,416	0	259,116	259,116	0	136,300
1	501XXX	Fuel	0	37,304,338	37,304,338	0	24,445,533	24,445,533	0	12,858,805
1	502000	Steam Expense	0	3,481,587	3,481,587	0	2,281,484	2,281,484	0	1,200,103
1	505000	Electric Expense	0	744,697	744,697	0	488,000	488,000	0	256,697
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	6,148,862	6,148,862	0	4,029,349	4,029,349	0	2,119,513
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	816,507	816,507	0	535,057	535,057	0	281,450
1	511000	Structures	0	709,077	709,077	0	464,658	464,658	0	244,419
1	512000	Boiler Plant	0	7,495,996	7,495,996	0	4,912,126	4,912,126	0	2,583,870
1	513000	Electric Plant	0	1,896,679	1,896,679	0	1,242,894	1,242,894	0	653,785
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	750,273	750,273	0	491,654	491,654	0	258,619
		TOTAL STEAM POWER GENERATION EXP	0	59,743,432	59,743,432	0	39,149,871	39,149,871	0	20,593,561
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	2,350,144	2,350,144	0	1,540,049	1,540,049	0	810,095
1	536000	Water for Power	0	783,904	783,904	0	513,692	513,692	0	270,212
1	537000	Hydraulic Expense	5,006,287	3,707,568	8,713,855	3,285,626	2,429,569	5,715,195	1,720,661	1,277,999
1	538000	Electric Expense	0	5,783,081	5,783,081	0	3,789,653	3,789,653	0	1,993,428
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,189,432	1,189,432	0	779,435	779,435	0	409,997
1	540000	Rent	0	1,667,760	1,667,760	0	1,092,883	1,092,883	0	574,877
1	540100	MT Trust Funds Land Settlement Rents	5,298,000	0	5,298,000	3,472,124	0	3,472,124	1,825,876	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	697,436	697,436	0	457,030	457,030	0	240,406
1	542000	Structures	0	585,181	585,181	0	383,469	383,469	0	201,712
1	543000	Reservoirs, Dams, & Waterways	0	862,152	862,152	0	564,968	564,968	0	297,184
1	544000	Electric Plant	0	3,321,328	3,321,328	0	2,176,466	2,176,466	0	1,144,862
1	545000	Miscellaneous Hydraulic Plant	0	580,325	580,325	0	380,287	380,287	0	200,038
		TOTAL HYDRO POWER GENERATION EXP	10,304,287	21,528,311	31,832,598	6,757,750	14,107,501	20,865,251	3,546,537	7,420,810
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	397,842	397,842	0	260,706	260,706	0	137,136
1	547XXX	Fuel	0	114,216,924	114,216,924	0	74,846,350	74,846,350	0	39,370,574
1	548000	Generation Expense	0	1,995,584	1,995,584	0	1,307,706	1,307,706	0	687,878
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	974,082	974,082	0	638,316	638,316	0	335,766
1	550000	Rent	0	87,122	87,122	0	57,091	57,091	0	30,031
		MAINTENANCE								
1	551000	Supervision & Engineering	0	692,581	692,581	0	453,848	453,848	0	238,733
1	552000	Structures	0	79,829	79,829	0	52,312	52,312	0	27,517
1	553000	Generating & Electric Equipment	0	4,512,292	4,512,292	0	2,956,905	2,956,905	0	1,555,387
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	786,159	786,159	0	515,170	515,170	0	270,989
		TOTAL OTHER POWER GENERATION EXP	0	123,742,415	123,742,415	0	81,088,404	81,088,404	0	42,654,011

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<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended April 30, 2022		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,949,638	147,877,803	158,827,441	0	96,904,323	96,904,323	10,949,638	50,973,480
1	556000	System Control & Load Dispatching	0	879,404	879,404	0	576,273	576,273	0	303,131
E-557	557XXX	Other Expense	(25,767,303)	66,149,981	40,382,678	(21,595,506)	43,348,083	21,752,577	(4,171,797)	22,801,898
TOTAL OTHER POWER SUPPLY EXPENSE			(14,817,665)	214,907,188	200,089,523	(21,595,506)	140,828,679	119,233,173	6,777,841	74,078,509
TOTAL PRODUCTION OPERATING EXP			(4,513,378)	419,921,346	415,407,968	(14,837,756)	275,174,455	260,336,699	10,324,378	144,746,891
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	1,779,553	1,779,553	0	1,166,141	1,166,141	0	613,412
1	561000	Load Dispatching	0	2,491,654	2,491,654	0	1,632,781	1,632,781	0	858,873
1	562000	Station Expense	0	453,594	453,594	0	297,240	297,240	0	156,354
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	561,212	561,212	0	367,762	367,762	0	193,450
1	565XXX	Transmission of Electricity by Others	0	19,416,954	19,416,954	0	12,723,930	12,723,930	0	6,693,024
1	566000	Miscellaneous Transmission Expense	0	3,637,004	3,637,004	0	2,383,329	2,383,329	0	1,253,675
1	567000	Rent	0	58,527	58,527	0	38,353	38,353	0	20,174
MAINTENANCE										
1	568000	Supervision & Engineering	2,483	440,495	442,978	2,298	288,656	290,954	185	151,839
1	569000	Structures	16,658	609,934	626,592	1,013	399,690	400,703	15,645	210,244
1	570000	Station Equipment	0	872,330	872,330	0	571,638	571,638	0	300,692
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	31,362	2,340,925	2,372,287	7,347	1,534,008	1,541,355	24,015	806,917
1	572000	Underground Lines	310	18,030	18,340	0	11,815	11,815	310	6,215
1	573000	Service Miscellaneous	13,362	60,789	74,151	3,754	39,835	43,589	9,608	20,954
TOTAL TRANSMISSION OPERATING EXP			64,175	32,741,001	32,805,176	14,412	21,455,178	21,469,590	49,763	11,285,823

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<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	16,204,655	28,871,210	45,075,865	11,827,547	18,919,304	30,746,851	4,377,108	9,951,906
E-DEPX		Depreciation Expense-Transmission	1,030,936	18,137,590	19,168,526	516,441	11,885,563	12,402,004	514,495	6,252,027
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,174,509	1,174,509	0	769,656	769,656	0	404,853
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	66,031	0	66,031	21,162	0	21,162	44,869	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	463,418	0	463,418	463,418	0	463,418	0	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	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	1,882,486	0	1,882,486	979,168	0	979,168	903,318	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	380,868	0	380,868	0	0	0	380,868	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	355,248	0	355,248	268,369	0	268,369	86,879	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	(3,353,532)	0	(3,353,532)	(1,661,804)	0	(1,661,804)	(1,691,728)	0
99	407434	EIM Deferred O&M	(467,284)	0	(467,284)	0	0	0	(467,284)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(15,321,750)	0	(15,321,750)	(10,492,904)	0	(10,492,904)	(4,828,846)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,213,554)	0	(1,213,554)	0	0	0	(1,213,554)	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	25,262	0	25,262	25,262	0	25,262	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	22,846,977	22,846,977	0	14,971,624	14,971,624	0	7,875,353
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(2,835,547)	72,138,675	69,303,128	(92,315)	47,272,475	47,180,160	(2,743,232)	24,866,200
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	(7,284,750)	524,801,022	517,516,272	(14,915,659)	343,902,108	328,986,449	7,630,909	180,898,914

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended April 30, 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	1,827,964	2,799,359	4,627,323	1,369,468	1,640,984	3,010,452	458,496	1,158,375
3	582000	Station Expense	935,180	49,251	984,431	521,596	28,871	550,467	413,584	20,380
3	583000	Overhead Line Expense	1,613,967	1,232,052	2,846,019	1,016,894	722,229	1,739,123	597,073	509,823
3	584000	Underground Line Expense	1,702,618	0	1,702,618	917,326	0	917,326	785,292	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	14,837	0	14,837	9,622	0	9,622	5,215	0
3	586000	Meter Expense	1,892,201	33,799	1,926,000	1,588,950	19,813	1,608,763	303,251	13,986
3	587000	Customer Installations Expense	687,832	58,937	746,769	430,043	34,549	464,592	257,789	24,388
3	588000	Miscellaneous Distribution Expense	3,062,311	2,881,402	5,943,713	2,100,734	1,689,078	3,789,812	961,577	1,192,324
3	589000	Rent	(2)	253,910	253,908	(2)	148,842	148,840	0	105,068
		MAINTENANCE:								
3	590000	Supervision & Engineering	514,194	932,282	1,446,476	145,611	546,504	692,115	368,583	385,778
3	591000	Structures	502,525	8,966	511,491	285,862	5,256	291,118	216,663	3,710
3	592000	Station Equipment	729,525	54,303	783,828	524,737	31,832	556,569	204,788	22,471
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	19,661,111	8,758	19,669,869	10,342,669	5,134	10,347,803	9,318,442	3,624
3	594000	Underground Lines	617,562	0	617,562	407,247	0	407,247	210,315	0
3	595000	Line Transformers	397,499	0	397,499	316,756	0	316,756	80,743	0
3	596000	Street Light & Signal System Maintenance Exp	80,890	0	80,890	65,165	0	65,165	15,725	0
3	597000	Meters	41,974	0	41,974	35,177	0	35,177	6,797	0
3	598000	Miscellaneous Distribution Expense	326,108	534,395	860,503	209,592	313,262	522,854	116,516	221,133
		TOTAL DISTRIBUTION OPERATING EXP	34,608,296	8,847,414	43,455,710	20,287,447	5,186,354	25,473,801	14,320,849	3,661,060
E-DEPX		Depreciation Expense-Distribution	54,210,913	84,585	54,295,498	35,553,126	49,584	35,602,710	18,657,787	35,001
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	115,940	0	115,940	115,940	0	115,940	0	0
E-OTX		Taxes Other Than FIT--Distribution	57,621,281	0	57,621,281	50,470,853	0	50,470,853	7,150,428	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	111,948,134	84,585	112,032,719	86,139,919	49,584	86,189,503	25,808,215	35,001
		TOTAL DISTRIBUTION EXPENSES	146,556,430	8,931,999	155,488,429	106,427,366	5,235,938	111,663,304	40,129,064	3,696,061

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended April 30, 2022		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	157,430	157,430	0	102,613	102,613	0	54,817
2	902000	Meter Reading Expenses	524,173	127,206	651,379	355,991	82,913	438,904	168,182	44,293
2	903XXX	Customer Records & Collection Expenses	695,454	6,788,440	7,483,894	306,196	4,424,705	4,730,901	389,258	2,363,735
2	904000	Uncollectible Accounts	4,997,733	0	4,997,733	4,238,218	0	4,238,218	759,515	0
2	905000	Misc Customer Accounts	0	108,843	108,843	0	70,944	70,944	0	37,899
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>6,217,360</b>	<b>7,181,919</b>	<b>13,399,279</b>	<b>4,900,405</b>	<b>4,681,175</b>	<b>9,581,580</b>	<b>1,316,955</b>	<b>2,500,744</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	34,207,093	104,845	34,311,938	23,156,418	68,338	23,224,756	11,050,675	36,507
2	909000	Advertising	149,796	508,687	658,483	136,264	331,562	467,826	13,532	177,125
2	910000	Misc Customer Service & Info Exp	0	250,025	250,025	0	162,966	162,966	0	87,059
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>34,356,889</b>	<b>863,557</b>	<b>35,220,446</b>	<b>23,292,682</b>	<b>562,866</b>	<b>23,855,548</b>	<b>11,064,207</b>	<b>300,691</b>
<b>SALES EXPENSES:</b>										
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
<b>TOTAL SALES EXPENSES</b>			<b>132,246</b>	<b>0</b>	<b>132,246</b>	<b>132,246</b>	<b>0</b>	<b>132,246</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	678,909	33,686,104	34,365,013	545,038	22,401,596	22,946,634	133,871	11,284,508
4	921000	Office Supplies & Expenses	7,017	4,061,109	4,068,126	6,960	2,700,678	2,707,638	57	1,360,431
4	922000	Admin Exp Transferred--Credit	0	(93,590)	(93,590)	0	(62,238)	(62,238)	0	(31,352)
4	923000	Outside Services Employed	660,215	12,767,918	13,428,133	616,348	8,490,793	9,107,141	43,867	4,277,125
4	924000	Property Insurance Premium	0	2,180,243	2,180,243	0	1,449,883	1,449,883	0	730,360
4	925XXX	Injuries and Damages	2,624,560	5,940,059	8,564,619	1,819,610	3,950,199	5,769,809	804,950	1,989,860
4	926XXX	Employee Pensions and Benefits	3,851,899	23,950,339	27,802,238	2,669,107	15,927,215	18,596,322	1,182,792	8,023,124
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,579,895	3,968,622	6,548,517	1,929,859	2,600,638	4,530,497	650,036	1,367,984
4	930000	Miscellaneous General Expenses	211,912	5,219,909	5,431,821	189,194	3,471,292	3,660,486	22,718	1,748,617
4	931000	Rents	8,750	769,886	778,636	0	511,982	511,982	8,750	257,904
4	935000	Maintenance of General Plant	1,892,866	11,885,871	13,778,737	1,409,602	7,904,223	9,313,825	483,264	3,981,648
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>12,517,223</b>	<b>104,336,470</b>	<b>116,853,693</b>	<b>9,185,718</b>	<b>69,346,261</b>	<b>78,531,979</b>	<b>3,331,505</b>	<b>34,990,209</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended April 30, 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	3,771,174	19,024,804	22,795,978	2,896,886	12,651,685	15,548,571	874,288	6,373,119
E-AMTX		Amortization Expense-General Plant - 303000	0	300,843	300,843	0	199,990	199,990	0	100,853
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,686,828	35,618,484	39,305,312	3,686,844	23,686,648	27,373,492	(16)	11,931,836
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	423,419	423,419	0	281,578	281,578	0	141,841
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	1,568,019	0	1,568,019	1,568,019	0	1,568,019	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	932,530	0	932,530	932,530	0	932,530	0	0
99	407311	Regulatory Debit - AFUDC Amortization	309,427	1,539,778	1,849,205	255,039	1,032,098	1,287,137	54,388	507,680
99	407314	Regulatory Debit - FISERVE Amortization	988,669	0	988,669	846,581	0	846,581	142,088	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	320,292	0	320,292	320,292	0	320,292	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	563,627	0	563,627	384,765	0	384,765	178,862	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(958,676)	0	(958,676)	(958,676)	0	(958,676)	0	0
99	407436	Regulatory Credit - AMI	(4,125,004)	0	(4,125,004)	(4,125,004)	0	(4,125,004)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(43,731)	0	(43,731)	0	0	0	(43,731)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(3,192,467)	0	(3,192,467)	(1,840,167)	0	(1,840,167)	(1,352,300)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(1,143,652)	0	(1,143,652)	(1,154,494)	0	(1,154,494)	10,842	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(6,556,982)	0	(6,556,982)	(2,728,204)	0	(2,728,204)	(3,828,778)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(1,344)	0	(1,344)	(1,344)	0	(1,344)	0	0
E-OTX		Taxes Other Than FIT--A&G	1,069,905	6,374,599	7,444,504	713,364	4,239,172	4,952,536	356,541	2,135,427
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,811,385)	63,281,927	60,470,542	796,431	42,091,171	42,887,602	(3,607,816)	21,190,756
		TOTAL ADMIN & GENERAL EXPENSES	9,705,838	167,618,397	177,324,235	9,982,149	111,437,432	121,419,581	(276,311)	56,180,965
		TOTAL EXPENSES BEFORE FIT	189,684,013	709,396,894	899,080,907	129,819,189	465,819,519	595,638,708	59,864,824	243,577,375
		NET OPERATING INCOME (LOSS) BEFORE FIT			142,800,050			95,049,129		
E-FIT		FEDERAL INCOME TAX			2,108,775			1,241,774		
E-FIT		DEFERRED FEDERAL INCOME TAX			(10,749,774)			(5,905,319)		
E-FIT		AMORTIZED ITC			(496,560)			(325,396)		
		ELECTRIC NET OPERATING INCOME (LOSS)			151,937,609			100,038,070		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%			65.530%			34.470%
E-ALL	2	Number of Customers	100.000%			65.180%			34.820%
E-ALL	3	Direct Distribution Operating Expense	100.000%			58.620%			41.380%
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:
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For Twelve Months Ended April 30, 2022		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	133,537,310
99	442200	Commercial - Firm & Int.	93,164,120
1	442300	Industrial	54,775,081
99	444000	Public Street & Highway Lighting	2,787,626
99	448000	Interdepartmental Revenue	279,581
99	499XXX	Unbilled Revenue	3,425,970
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>287,969,688</u>
1	447XXX	Sales for Resale	37,685,557
		TOTAL SALES OF ELECTRICITY	<u>325,655,245</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	88,268
1	453000	Sales of Water & Water Power	227,273
1	454000	Rent from Electric Property	1,672,165
1	454100	Rent from Trnsmission Joint Use	13,631
1	456XXX	Other Electric Revenues	23,536,538
		TOTAL OTHER OPERATING REVENUE	<u>25,537,875</u>
		TOTAL ELECTRIC REVENUE	<u>351,193,120</u>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended April 30, 2022		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	136,300
1	501XXX	Fuel	12,858,805
1	502000	Steam Expense	1,200,103
1	505000	Electric Expense	256,697
1	506XXX	Miscellaneous Steam Power Generation Op Exp	2,119,513
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	281,450
1	511000	Structures	244,419
1	512000	Boiler Plant	2,583,870
1	513000	Electric Plant	653,785
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	258,619
		TOTAL STEAM POWER GENERATION EXP	<u>20,593,561</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	810,095
1	536000	Water for Power	270,212
1	537000	Hydraulic Expense	2,998,660
1	538000	Electric Expense	1,993,428
1	539000	Miscellaneous Hydraulic Power Generation Exp	409,997
1	540000	Rent	574,877
1	540100	MT Trust Funds Land Settlement Rents	1,825,876
		MAINTENANCE	
1	541000	Supervision & Engineering	240,406
1	542000	Structures	201,712
1	543000	Reservoirs, Dams, & Waterways	297,184
1	544000	Electric Plant	1,144,862
1	545000	Miscellaneous Hydraulic Plant	200,038
		TOTAL HYDRO POWER GENERATION EXP	<u>10,967,347</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	137,136
1	547XXX	Fuel	39,370,574
1	548000	Generation Expense	687,878
1	549XXX	Miscellaneous Other Power Generation Op Exp	335,766
1	550000	Rent	30,031
		MAINTENANCE	
1	551000	Supervision & Engineering	238,733
1	552000	Structures	27,517
1	553000	Generating & Electric Equipment	1,555,387
1	554XXX	Miscellaneous Other Power Generation Maint Exp	270,989
		TOTAL OTHER POWER GENERATION EXP	<u>42,654,011</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	61,923,118
1	556000	System Control & Load Dispatching	303,131
E-557	557XXX	Other Expense	18,630,101
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>80,856,350</u>
		TOTAL PRODUCTION OPERATING EXP	<u>155,071,269</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	613,412
1	561000	Load Dispatching	858,873
1	562000	Station Expense	156,354
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	193,450
1	565XXX	Transmission of Electricity by Others	6,693,024
1	566000	Miscellaneous Transmission Expense	1,253,675
1	567000	Rent	20,174
		MAINTENANCE	
1	568000	Supervision & Engineering	152,024
1	569000	Structures	225,889
1	570000	Station Equipment	300,692
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	830,932
1	572000	Underground Lines	6,525
1	573000	Service Miscellaneous	30,562
		TOTAL TRANSMISSION OPERATING EXP	<u>11,335,586</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	14,329,014
E-DEPX		Depreciation Expense-Transmission	6,766,522
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	404,853
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	44,869
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	68,940
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	903,318
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	380,868
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	86,879
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	(1,691,728)
99	407434	EIM Deferred O&M	(467,284)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,828,846)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,213,554)
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	7,875,353
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>22,122,968</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>188,529,823</u>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended April 30, 2022		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,616,871
3	582000	Station Expense	433,964
3	583000	Overhead Line Expense	1,106,896
3	584000	Underground Line Expense	785,292
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	5,215
3	586000	Meter Expense	317,237
3	587000	Customer Installations Expense	282,177
3	588000	Miscellaneous Distribution Expense	2,153,901
3	589000	Rent	105,068
		MAINTENANCE:	
3	590000	Supervision & Engineering	754,361
3	591000	Structures	220,373
3	592000	Station Equipment	227,259
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	9,322,066
3	594000	Underground Lines	210,315
3	595000	Line Transformers	80,743
3	596000	Street Light & Signal System Maintenance Exp	15,725
3	597000	Meters	6,797
3	598000	Miscellaneous Distribution Expense	337,649
		TOTAL DISTRIBUTION OPERATING EXP	<u>17,981,909</u>
E-DEPX		Depreciation Expense-Distribution	18,692,788
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	7,150,428
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>25,843,216</u>
		TOTAL DISTRIBUTION EXPENSES	<u>43,825,125</u>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended April 30, 2022		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	54,817
2	902000	Meter Reading Expenses	212,475
2	903XXX	Customer Records & Collection Expenses	2,752,993
2	904000	Uncollectible Accounts	759,515
2	905000	Misc Customer Accounts	37,899
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>3,817,699</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	11,087,182
2	909000	Advertising	190,657
2	910000	Misc Customer Service & Info Exp	87,059
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>11,364,898</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	11,418,379
4	921000	Office Supplies & Expenses	1,360,488
4	922000	Admin Exp Transferred--Credit	(31,352)
4	923000	Outside Services Employed	4,320,992
4	924000	Property Insurance Premium	730,360
4	925XXX	Injuries and Damages	2,794,810
4	926XXX	Employee Pensions and Benefits	9,205,916
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,018,020
4	930000	Miscellaneous General Expenses	1,771,335
4	931000	Rents	266,654
4	935000	Maintenance of General Plant	4,464,912
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>38,321,714</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	7,247,407
E-AMTX		Amortization Expense-General Plant - 303000	100,853
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	11,931,820
E-AMTX		Amortization Expense-General Plant - 390200, 3962	141,841
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	562,068
99	407314	Regulatory Debit - FISERVE Amortization	142,088
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	178,862
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(43,731)
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,352,300)
99	407447	Regulatory Credit - COVID-19 Deferral	10,842
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(3,828,778)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	2,491,968
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>17,582,940</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>55,904,654</u>
		TOTAL EXPENSES BEFORE FIT	<u>303,442,199</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	47,750,921
E-FIT		FEDERAL INCOME TAX	867,001
E-FIT		DEFERRED FEDERAL INCOME TAX	(4,844,455)
E-FIT		AMORTIZED ITC	(171,164)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>51,899,539</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:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12E</b>
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(81,482)	565,013	483,531	(89,987)	370,253	280,266	8,505	194,760	203,265
1	456010	Other Electric Rev-Financial	0	(6,892,043)	(6,892,043)	0	(4,516,356)	(4,516,356)	0	(2,375,687)	(2,375,687)
1	456015	Other Electric Rev-CT Fuel Sales	0	46,227,690	46,227,690	0	30,293,005	30,293,005	0	15,934,685	15,934,685
1	456016	Other Electric Rev-Resource Opt	0	6,601,125	6,601,125	0	4,325,717	4,325,717	0	2,275,408	2,275,408
1	456017	Other Electric Rev-Non Resource	0	113,803	113,803	0	74,575	74,575	0	39,228	39,228
1	456018	Other Electric Rev-Extraction	0	651,332	651,332	0	426,818	426,818	0	224,514	224,514
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	31,380	31,380	0	20,563	20,563	0	10,817	10,817
1	456030	Other Electric Rev-Clearwater	(138,842)	1,425,001	1,286,159	0	933,803	933,803	(138,842)	491,198	352,356
1	456050	Other Electric Rev-Attachment Fees	827,431	0	827,431	710,197	0	710,197	117,234	0	117,234
1	456100	Transmission Revenue of Others	0	19,380,311	19,380,311	0	12,699,918	12,699,918	0	6,680,393	6,680,393
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	1,158,154	1,158,154	0	758,938	758,938	0	399,216	399,216
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	(20,596,644)	0	(20,596,644)	(13,644,144)	0	(13,644,144)	(6,952,500)	0	(6,952,500)
1	456329	Amortization Res Decoupling Deferral	828,164	0	828,164	(609,185)	0	(609,185)	1,437,349	0	1,437,349
1	456338	Non-res Decoupling Deferred Rev	(4,315,377)	0	(4,315,377)	(2,038,235)	0	(2,038,235)	(2,277,142)	0	(2,277,142)
1	456339	Amortization Non-res Decoupling	(13,590,038)	0	(13,590,038)	(12,296,749)	0	(12,296,749)	(1,293,289)	0	(1,293,289)
1	456380	Other Electric Revenue-Clearwater	335,097	0	335,097	0	0	0	335,097	0	335,097
1	456700	Other Electric Rev-Low Voltage	178,733	0	178,733	115,942	0	115,942	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,780,192	1,780,192	0	1,166,560	1,166,560	0	613,632	613,632
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,075,970)	(1,075,970)	0	(705,083)	(705,083)	0	(370,887)	(370,887)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,075,970	1,075,970	0	705,083	705,083	0	370,887	370,887
1	456730	Other Elec Rev-Intraco Thermal	0	21,556,916	21,556,916	0	14,126,247	14,126,247	0	7,430,669	7,430,669
TOTAL ACCOUNT 456			(36,552,958)	93,522,874	56,969,916	(27,852,161)	61,285,538	33,433,377	(8,700,797)	32,237,336	23,536,539

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12E</b>
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	142,745,271	142,745,271	0	93,540,976	93,540,976	0	49,204,295	49,204,295
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,700,264	1,700,264	0	1,114,183	1,114,183	0	586,081	586,081
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	10,949,638	0	10,949,638	0	0	0	10,949,638	0	10,949,638
1	555550	Non Monetary - Exchange Power	0	77,780	77,780	0	50,969	50,969	0	26,811	26,811
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,195,853	2,195,853	0	1,438,942	1,438,942	0	756,911	756,911
1	555710	Intercompany Purchase	0	1,158,154	1,158,154	0	758,938	758,938	0	399,216	399,216
1	555740	Purchased Power - EIM	0	481	481	0	315	315	0	166	166
TOTAL ACCOUNT 555			10,949,638	147,877,803	158,827,441	0	96,904,323	96,904,323	10,949,638	50,973,480	61,923,118

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12E</b>
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	135,342	5,217,576	5,352,918	135,342	3,419,078	3,554,420	0	1,798,498	1,798,498
1	557010	Other Power Supply Expense - Financial	0	(7,139,139)	(7,139,139)	0	(4,678,278)	(4,678,278)	0	(2,460,861)	(2,460,861)
1	557018	Merchandise Processing Fee	0	52,440	52,440	0	34,364	34,364	0	18,076	18,076
1	557150	Fuel - Economic Dispatch	0	11,494,822	11,494,822	0	7,532,557	7,532,557	0	3,962,265	3,962,265
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	715,717	0	715,717	371,024	0	371,024	344,693	0	344,693
1	557165	Other Resource Costs-CAISO Charges	0	306,184	306,184	0	200,642	200,642	0	105,542	105,542
1	557170	Broker Fees - Power	0	342,643	342,643	0	224,534	224,534	0	118,109	118,109
1	557171	REC Broker Fees	0	89,591	89,591	0	58,709	58,709	0	30,882	30,882
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	(9,021,457)	0	(9,021,457)	(9,021,457)	0	(9,021,457)	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	(17,001,455)	0	(17,001,455)	(17,001,455)	0	(17,001,455)	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	3,567,845	0	3,567,845	3,567,845	0	3,567,845	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,036,448)	0	(1,036,448)	(1,036,448)	0	(1,036,448)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(9,396,944)	0	(9,396,944)	0	0	0	(9,396,944)	0	(9,396,944)
99	557390	Idaho PCA Amortization	4,559,274	0	4,559,274	0	0	0	4,559,274	0	4,559,274
1	557395	Optional Renewable Power Expense Offset	0	1,309	1,309	0	858	858	0	451	451
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,039,766	3,039,766	0	1,991,959	1,991,959	0	1,047,807	1,047,807
1	557711	Turbine Gas Bookout Offset	0	(3,039,766)	(3,039,766)	0	(1,991,959)	(1,991,959)	0	(1,047,807)	(1,047,807)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	55,441,015	55,441,015	0	36,330,497	36,330,497	0	19,110,518	19,110,518
TOTAL ACCOUNT 557			(25,767,303)	66,149,981	40,382,678	(21,595,506)	43,348,083	21,752,577	(4,171,797)	22,801,898	18,630,101

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12E</b>
For Twelve Months Ended April 30, 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	159,414	104,845	264,259	82,652	68,338	150,990	76,762	36,507	113,269
99	908600	Public Purpose Tariff Rider Expense Offset	33,691,809	0	33,691,809	22,814,036	0	22,814,036	10,877,773	0	10,877,773
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	169,555	0	169,555	73,415	0	73,415	96,140	0	96,140
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	34,207,093	104,845	34,311,938	23,156,418	68,338	23,224,756	11,050,675	36,507	11,087,182

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.180%	34.820%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12E</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended April 30, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.79%	54.79%
2	Cost of Debt		4.633%	4.637%
	Total Weighted Cost		2.538%	2.541%
E-APL	Net Rate Base	2,943,372,209	1,989,677,374	953,694,835
	Interest Deduction for FIT Calculation	74,731,398	50,498,012	24,233,386
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>E-FIT-12E</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended April 30, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
E-OPS	Calculation of Taxable Operating Income: Operating Revenue	1,041,880,957	690,687,837	351,193,120
E-OPS	Less: Operating & Maintenance Expense	657,274,518	419,381,443	237,893,075
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	153,893,627	105,862,252	48,031,375
E-OTX	Less: Taxes Other than FIT	87,912,762	70,395,013	17,517,749
	Net Operating Income Before FIT	142,800,050	95,049,129	47,750,921
E-INT	Less: Interest Expense	74,731,398	50,498,012	24,233,386
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(27,403)	0	(27,403)
E-SCM	Plus: Schedule M Adjustments	(57,999,465)	(38,637,909)	(19,361,556)
	Taxable Net Operating Income	10,041,784	5,913,208	4,128,576
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,108,775	1,241,774	867,001
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	2,108,775	1,241,774	867,001
E-DTE	Deferred FIT	2,784,307	1,877,005	907,302
E-DTE	Customer Tax Credit Amortization	(13,534,081)	(7,782,324)	(5,751,757)
1	411400 Amortized Investment Tax Credit	(496,560)	(325,396)	(171,164)
	Total Net FIT/Deferred FIT	(9,137,559)	(4,988,941)	(4,148,618)

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended April 30, 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	79,020,447	103,635,444	182,655,891	54,596,785	68,444,007	123,040,792	24,423,662	35,191,437	59,615,099
12	997001 Contributions In Aid of Construction	0	11,477,580	11,477,580	0	7,693,307	7,693,307	0	3,784,273	3,784,273
12	997002 Injuries and Damages	0	500,000	500,000	0	335,145	335,145	0	164,855	164,855
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	2,177,337	2,177,337	0	1,459,447	1,459,447	0	717,890	717,890
99	997007 Idaho PCA	(4,837,670)	0	(4,837,670)	0	0	0	(4,837,670)	0	(4,837,670)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	501,656	501,656	0	336,255	336,255	0	165,401	165,401
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	6,749,887	0	6,749,887	3,035,255	0	3,035,255	3,714,632	0	3,714,632
12	997020 FAS87 Current Pension Accrual	0	(7,615,410)	(7,615,410)	0	(5,104,533)	(5,104,533)	0	(2,510,877)	(2,510,877)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	3,380,593	(3,720,491)	(339,898)	3,655,585	(2,493,808)	1,161,777	(274,992)	(1,226,683)	(1,501,675)
99	997031 Decoupling Mechanism	37,673,895	0	37,673,895	28,588,313	0	28,588,313	9,085,582	0	9,085,582
12	997032 Interest Rate Swaps	0	(20,785,748)	(20,785,748)	0	(13,932,479)	(13,932,479)	0	(6,853,269)	(6,853,269)
99	997033 BPA Residential Exchange	(58,448)	0	(58,448)	(194,186)	0	(194,186)	135,738	0	135,738
99	997034 Montana Hydro Settlement	3,446,000	0	3,446,000	2,258,508	0	2,258,508	1,187,492	0	1,187,492
99	997035 Leases	0	157,443	157,443	0	104,701	104,701	0	52,742	52,742
99	997043 Washington Deferred Power Costs	(25,232,746)	0	(25,232,746)	(25,232,746)	0	(25,232,746)	0	0	0
12	997044 Non-Monetary Power Costs	0	77,780	77,780	0	52,135	52,135	0	25,645	25,645
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	(2,356,853)	(2,356,853)	0	(1,579,775)	(1,579,775)	0	(777,078)	(777,078)
12	997049 Tax Depreciation	0	(167,335,404)	(167,335,404)	0	(112,163,248)	(112,163,248)	0	(55,172,156)	(55,172,156)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	0	0	0	0	0	0	0	0	0
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	884,086	884,086	0	592,594	592,594	0	291,492	291,492
99	997065 Amortization - Unbilled Revenue Add-Ins	721,427	0	721,427	343,050	0	343,050	378,377	0	378,377
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	9,175,795	9,175,795	0	6,150,444	6,150,444	0	3,025,351	3,025,351
12	997081 Deferred Compensation	0	(246,056)	(246,056)	0	(164,929)	(164,929)	0	(81,127)	(81,127)
4	997082 Meal Disallowances	0	39,096	39,096	0	25,999	25,999	0	13,097	13,097
12	997083 Paid Time Off	0	433,414	433,414	0	290,513	290,513	0	142,901	142,901
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(832,686)	0	(832,686)	0	0	0	(832,686)	0	(832,686)
99	997095 WA REC Deferral	2,633,375	0	2,633,375	2,633,375	0	2,633,375	0	0	0
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,932	21,932	0	10,788	10,788
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	123,951	123,951	0	83,083	83,083	0	40,868	40,868
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(44,566,667)	(44,566,667)	0	(29,872,591)	(29,872,591)	0	(14,694,076)	(14,694,076)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass	0	0	0	0	0	0	0	0	0
99	997104 Spokane River TDG	0	0	0	0	0	0	0	0	0
99	997107 MDM System	(1,304,163)	0	(1,304,163)	(1,304,163)	0	(1,304,163)	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	
99	997110	FISERVE	988,669	0	988,669	846,581	0	846,581	142,088	0	142,088
12	997111	Capitalized Transportation	0	(226,733)	(226,733)	0	(151,977)	(151,977)	0	(74,756)	(74,756)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	393,228	393,228	0	263,577	263,577	0	129,651	129,651
99	997115	AFUDC Equity DFIT Deferral	(958,676)	0	(958,676)	(958,676)	0	(958,676)	0	0	0
99	997117	Colstrip Plant Adjustment	(5,919,636)	0	(5,919,636)	(3,814,615)	0	(3,814,615)	(2,105,021)	0	(2,105,021)
99	997119	AFUDC Tax CPI	0	3,331,028	3,331,028	0	2,232,755	2,232,755	0	1,098,273	1,098,273
99	997120	Transportation Tax Disallowance	0	84,345	84,345	0	56,536	56,536	0	27,809	27,809
99	997123	EIM Deferred O&M	(467,284)	0	(467,284)	0	0	0	(467,284)	0	(467,284)
99	997124	Colstrip Recovery Offset	0	0	0	0	0	0	0	0	0
99	997125	COVID-19	(867,708)	0	(867,708)	(1,057,412)	0	(1,057,412)	189,704	0	189,704
99	997126	Prepaid Expenses	0	(30,117)	(30,117)	0	(20,187)	(20,187)	0	(9,930)	(9,930)
99	997127	CARES Act SS Deferral	0	(1,437,105)	(1,437,105)	0	(963,277)	(963,277)	0	(473,828)	(473,828)
99	997128	Meters Expensed	0	(2,757,003)	(2,757,003)	0	(1,847,992)	(1,847,992)	0	(909,011)	(909,011)
99	997129	Mixed Service Costs (IDD#5)	0	(20,833,333)	(20,833,333)	0	(13,964,375)	(13,964,375)	0	(6,868,958)	(6,868,958)
99	997130	Wild Fire Resiliency Deferral	(9,793,181)	0	(9,793,181)	(4,568,371)	0	(4,568,371)	(5,224,810)	0	(5,224,810)
99	997132	Battery Storage Deferral	(3,789,861)	0	(3,789,861)	(3,789,861)	0	(3,789,861)	0	0	0
99	997134	WA Revenue Deferral EIM Benefits	463,418	0	463,418	463,418	0	463,418	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>80,886,552</b>	<b>(138,886,017)</b>	<b>(57,999,465)</b>	<b>55,478,832</b>	<b>(94,116,741)</b>	<b>(38,637,909)</b>	<b>25,407,720</b>	<b>(44,769,276)</b>	<b>(19,361,556)</b>

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%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC DEFERRED INCOME TAX EXPENSES**  
For Twelve Months Ended April 30, 2022  
Ending Balance Basis

Report ID:  
**E-DTE-12E**

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	14,714,906	14,714,906	0	9,863,254	9,863,254	0	4,851,652	4,851,652
99	410100	Deferred Federal Income Tax Expense - Washington	2,568,289	0	2,568,289	2,568,289	0	2,568,289	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	610,572	0	610,572	0	0	0	610,572	0	610,572
	410100	Total	3,178,861	14,714,906	17,893,767	2,568,289	9,863,254	12,431,543	610,572	4,851,652	5,462,224
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(14,662,073)	(14,662,073)	0	(9,827,957)	(9,827,957)	0	(4,834,116)	(4,834,116)
99	411100	Deferred Federal Income Tax Expense - Washington	(2,279,277)	0	(2,279,277)	(2,279,277)	0	(2,279,277)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(567,851)	0	(567,851)	0	0	0	(567,851)	0	(567,851)
	411100	Total	(2,847,128)	(14,662,073)	(17,509,201)	(2,279,277)	(9,827,957)	(12,107,234)	(567,851)	(4,834,116)	(5,401,967)
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	1,552,696	0	1,552,696	1,552,696	0	1,552,696	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	847,045	0	847,045	0	0	0	847,045	0	847,045
	410193	Total	2,399,741	0	2,399,741	1,552,696	0	1,552,696	847,045	0	847,045
Total Deferred Federal Income Tax Expense			2,731,474	52,833	2,784,307	1,841,708	35,297	1,877,005	889,766	17,536	907,302
99	411193	Customer Tax Credit Amortization - Washington	(7,782,324)	0	(7,782,324)	(7,782,324)	0	(7,782,324)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(5,751,757)	0	(5,751,757)	0	0	0	(5,751,757)	0	(5,751,757)
	411193	Total	(13,534,081)	0	(13,534,081)	(7,782,324)	0	(7,782,324)	(5,751,757)	0	(5,751,757)

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12E</b>
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	88,709	88,709	0	58,131	58,131	0	30,578	30,578
1	408140	State Kwh Generation Tax	0	1,473,794	1,473,794	0	965,777	965,777	0	508,017	508,017
1	408150	R&P Property Tax--Production	0	15,233,765	15,233,765	0	9,982,686	9,982,686	0	5,251,079	5,251,079
1	408180	R&P Property Tax--Transmission	0	6,019,554	6,019,554	0	3,944,614	3,944,614	0	2,074,940	2,074,940
1	409100	State Income Tax--Montana & Oregon	0	31,155	31,155	0	20,416	20,416	0	10,739	10,739
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>22,846,977</b>	<b>22,846,977</b>	<b>0</b>	<b>14,971,624</b>	<b>14,971,624</b>	<b>0</b>	<b>7,875,353</b>	<b>7,875,353</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	22,762,328	0	22,762,328	22,762,328	0	22,762,328	0	0	0
99	408120	Municipal Occupation & License Tax	23,941,430	0	23,941,430	19,886,504	0	19,886,504	4,054,926	0	4,054,926
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	11,018,200	0	11,018,200	7,822,021	0	7,822,021	3,196,179	0	3,196,179
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	(27,443)	0	(27,443)	0	0	0	(27,443)	0	(27,443)
<b>TOTAL DISTRIBUTION</b>			<b>57,621,281</b>	<b>0</b>	<b>57,621,281</b>	<b>50,470,853</b>	<b>0</b>	<b>50,470,853</b>	<b>7,150,428</b>	<b>0</b>	<b>7,150,428</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	1,069,905	6,374,599	7,444,504	713,364	4,239,172	4,952,536	356,541	2,135,427	2,491,968
<b>TOTAL A&amp;G</b>			<b>1,069,905</b>	<b>6,374,599</b>	<b>7,444,504</b>	<b>713,364</b>	<b>4,239,172</b>	<b>4,952,536</b>	<b>356,541</b>	<b>2,135,427</b>	<b>2,491,968</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>58,691,186</b>	<b>29,221,576</b>	<b>87,912,762</b>	<b>51,184,217</b>	<b>19,210,796</b>	<b>70,395,013</b>	<b>7,506,969</b>	<b>10,010,780</b>	<b>17,517,749</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,483,333	7,483,333	0	4,903,828	4,903,828	0	2,579,505	2,579,505
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	1,037,479	1,037,479	0	679,860	679,860	0	357,619	357,619
1	182381	CDA Settlement Past Storage	0	28,032,882	28,032,882	0	18,369,948	18,369,948	0	9,662,934	9,662,934
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)	2,824,237	119,617,558	122,441,795	2,824,237	79,546,872	82,371,109	0	40,070,686	40,070,686
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	10,398,391	10,398,391	0	6,915,034	6,915,034	0	3,483,357	3,483,357
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,448,859	7,448,859	0	4,953,566	4,953,566	0	2,495,293	2,495,293
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	5,795,269	5,795,269	0	3,853,912	3,853,912	0	1,941,357	1,941,357
		TOTAL INTANGIBLE PLANT	22,059,738	333,623,334	355,683,072	22,059,738	220,946,243	243,005,981	0	112,677,091	112,677,091
		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	111,541,783	28,854,241	140,396,024	72,878,543	18,908,184	91,786,727	38,663,240	9,946,057	48,609,297
1	312000	Boiler Plant	144,163,202	46,775,994	190,939,196	93,276,962	30,652,309	123,929,271	50,886,240	16,123,685	67,009,925
1	313000	Generators	(88,482)	0	(88,482)	(58,201)	0	(58,201)	(30,281)	0	(30,281)
1	314000	Turbogenerator Units	39,319,184	18,589,251	57,908,435	25,703,451	12,181,536	37,884,987	13,615,733	6,407,715	20,023,448
1	315000	Accessory Electric Equipment	18,010,479	12,492,849	30,503,328	11,767,891	8,186,564	19,954,455	6,242,588	4,306,285	10,548,873
1	316000	Miscellaneous Power Plant Equipment	14,569,079	2,476,959	17,046,038	9,521,608	1,623,151	11,144,759	5,047,471	853,808	5,901,279
		TOTAL STEAM PRODUCTION PLANT	327,515,245	113,046,877	440,562,122	213,090,254	74,079,618	287,169,872	114,424,991	38,967,259	153,392,250
		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	109,246,417	109,246,417	0	71,589,177	71,589,177	0	37,657,240	37,657,240
1	332XXX	Reservoirs, Dams, & Waterways	0	198,252,311	198,252,311	0	129,914,739	129,914,739	0	68,337,572	68,337,572
1	333000	Waterwheels, Turbines, & Generators	0	235,394,621	235,394,621	0	154,254,095	154,254,095	0	81,140,526	81,140,526
1	334000	Accessory Electric Equipment	0	84,364,830	84,364,830	0	55,284,273	55,284,273	0	29,080,557	29,080,557
1	335XXX	Miscellaneous Power Plant Equipment	0	13,203,952	13,203,952	0	8,652,550	8,652,550	0	4,551,402	4,551,402
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	709,999,719	709,999,719	0	465,262,815	465,262,815	0	244,736,904	244,736,904
		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	17,378,401	17,378,401	0	11,388,066	11,388,066	0	5,990,335	5,990,335
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,069	21,070,069	0	13,807,216	13,807,216	0	7,262,853	7,262,853
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	239,363,100	239,363,100	0	156,854,639	156,854,639	0	82,508,461	82,508,461
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	25,637,505	25,637,505	0	16,800,257	16,800,257	0	8,837,248	8,837,248
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	1,642,323	1,642,323	0	1,076,214	1,076,214	0	566,109	566,109
		TOTAL OTHER PRODUCTION PLANT	0	327,645,829	327,645,829	0	214,706,311	214,706,311	0	112,939,518	112,939,518
		TOTAL PRODUCTION PLANT	327,515,245	1,150,692,425	1,478,207,670	213,090,254	754,048,744	967,138,998	114,424,991	396,643,681	511,068,672

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		<b>TRANSMISSION PLANT:</b>										
1	350XXX	Land & Land Rights	628,358	29,244,093	29,872,451	410,632	19,163,654	19,574,286	217,726	10,080,439	10,298,165	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	17,632	30,158,535	30,176,167	11,554	19,762,888	19,774,442	6,078	10,395,647	10,401,725	
1	353XXX	Station Equipment	12,663,636	337,085,811	349,749,447	8,277,691	220,892,332	229,170,023	4,385,945	116,193,479	120,579,424	
1	354000	Towers & Fixtures	16,003,254	1,167,384	17,170,638	10,458,158	764,987	11,223,145	5,545,096	402,397	5,947,493	
1	355000	Poles & Fixtures	5,418	334,432,129	334,437,547	3,541	219,153,374	219,156,915	1,877	115,278,755	115,280,632	
1	356000	Overhead Conductors & Devices	12,540,570	164,262,867	176,803,437	8,195,296	107,641,457	115,836,753	4,345,274	56,621,410	60,966,684	
1	357000	Underground Conduit	0	3,142,858	3,142,858	0	2,059,515	2,059,515	0	1,083,343	1,083,343	
1	358000	Underground Conductors & Devices	0	6,770,787	6,770,787	0	4,436,897	4,436,897	0	2,333,890	2,333,890	
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	
		<b>TOTAL TRANSMISSION PLANT</b>	<b>41,937,702</b>	<b>908,744,160</b>	<b>950,681,862</b>	<b>27,408,390</b>	<b>595,500,049</b>	<b>622,908,439</b>	<b>14,529,312</b>	<b>313,244,111</b>	<b>327,773,423</b>	
		<b>DISTRIBUTION PLANT:</b>										
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	3,977,117	0	3,977,117	1,360,853	0	1,360,853	2,616,264	0	2,616,264	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,191,863	0	28,191,863	20,531,320	0	20,531,320	7,660,543	0	7,660,543	
3	362000	Station Equipment	159,247,730	3,186,223	162,433,953	105,700,166	1,867,764	107,567,930	53,547,564	1,318,459	54,866,023	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	514,972,609	0	514,972,609	338,240,891	0	338,240,891	176,731,718	0	176,731,718	
99	365000	Overhead Conductors & Devices	324,263,650	0	324,263,650	202,401,382	0	202,401,382	121,862,268	0	121,862,268	
99	366000	Underground Conduit	146,726,926	0	146,726,926	96,725,467	0	96,725,467	50,001,459	0	50,001,459	
99	367000	Underground Conductors & Devices	260,655,251	0	260,655,251	175,201,217	0	175,201,217	85,454,034	0	85,454,034	
99	368000	Line Transformers	311,175,816	0	311,175,816	214,727,229	0	214,727,229	96,448,587	0	96,448,587	
99	369XXX	Services	205,730,475	0	205,730,475	134,712,174	0	134,712,174	71,018,301	0	71,018,301	
99	371XXX	Installations on Customers' Premises	5,471,071	0	5,471,071	5,471,071	0	5,471,071	0	0	0	
99	370XXX	Meters	85,761,539	0	85,761,539	61,082,203	0	61,082,203	24,679,336	0	24,679,336	
99	373XXX	Street Light & Signal Systems	75,170,718	0	75,170,718	48,685,837	0	48,685,837	26,484,881	0	26,484,881	
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,133,547,534</b>	<b>3,186,223</b>	<b>2,136,733,757</b>	<b>1,415,204,175</b>	<b>1,867,764</b>	<b>1,417,071,939</b>	<b>718,343,359</b>	<b>1,318,459</b>	<b>719,661,818</b>	
		<b>GENERAL PLANT: (From Report C-GPL)</b>										
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	26,606,251	108,644,923	135,251,174	17,733,619	72,249,960	89,983,579	8,872,632	36,394,963	45,267,595	
4	391XXX	Office Furniture & Equipment	4,700,828	50,557,343	55,258,171	4,685,355	33,621,139	38,306,494	15,473	16,936,204	16,951,677	
4	392XXX	Transportation Equipment	40,265,686	29,569,874	69,835,560	27,490,150	19,664,262	47,154,412	12,775,536	9,905,612	22,681,148	
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	2,263,342	17,354,546	19,617,888	1,197,452	11,540,947	12,738,399	1,065,890	5,813,599	6,879,489	
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	3,729,789	4,145,668	400,088	2,480,347	2,880,435	15,791	1,249,442	1,265,233	
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	32,423,402	91,318,302	123,741,704	22,984,466	60,727,584	83,712,050	9,438,936	30,590,718	40,029,654	
4	398000	Miscellaneous Equipment	13,505	769,489	782,994	0	511,718	511,718	13,505	257,771	271,276	
		<b>TOTAL GENERAL PLANT</b>	<b>131,863,920</b>	<b>324,081,504</b>	<b>455,945,424</b>	<b>89,500,276</b>	<b>215,517,442</b>	<b>305,017,718</b>	<b>42,363,644</b>	<b>108,564,062</b>	<b>150,927,706</b>	
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,656,924,139</b>	<b>2,720,327,646</b>	<b>5,377,251,785</b>	<b>1,767,262,833</b>	<b>1,787,880,242</b>	<b>3,555,143,075</b>	<b>889,661,306</b>	<b>932,447,404</b>	<b>1,822,108,710</b>	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12E</b>
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(271,202,466)	(75,715,223)	(346,917,689)	(178,294,755)	(49,616,186)	(227,910,941)	(92,907,711)	(26,099,037)	(119,006,748)
E-ADEP		Hydro Production Plant	0	(178,170,169)	(178,170,169)	0	(116,754,912)	(116,754,912)	0	(61,415,257)	(61,415,257)
E-ADEP		Other Production Plant	0	(162,296,582)	(162,296,582)	0	(106,352,950)	(106,352,950)	0	(55,943,632)	(55,943,632)
E-ADEP		Transmission Plant	(26,791,200)	(229,364,845)	(256,156,045)	(16,376,097)	(150,302,783)	(166,678,880)	(10,415,103)	(79,062,062)	(89,477,165)
E-ADEP		Distribution Plant	(702,691,048)	(438,661)	(703,129,709)	(436,036,299)	(257,143)	(436,293,442)	(266,654,749)	(181,518)	(266,836,267)
E-ADEP		General Plant	(51,829,302)	(109,720,462)	(161,549,764)	(32,848,966)	(72,965,205)	(105,814,171)	(18,980,336)	(36,755,257)	(55,735,593)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(1,052,514,016)</b>	<b>(755,705,942)</b>	<b>(1,808,219,958)</b>	<b>(663,556,117)</b>	<b>(496,249,179)</b>	<b>(1,159,805,296)</b>	<b>(388,957,899)</b>	<b>(259,456,763)</b>	<b>(648,414,662)</b>
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,685,755)	(17,685,755)	0	(11,589,475)	(11,589,475)	0	(6,096,280)	(6,096,280)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(383,461)	0	(383,461)	(383,461)	0	(383,461)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,472,456)	(3,472,456)	0	(2,308,170)	(2,308,170)	0	(1,164,286)	(1,164,286)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(11,530,504)	(110,375,548)	(121,906,052)	(11,530,504)	(73,400,844)	(84,931,348)	0	(36,974,704)	(36,974,704)
E-AAAMT		General Plant - 390200, 396200	0	(878,184)	(878,184)	0	(584,001)	(584,001)	0	(294,183)	(294,183)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(11,913,965)</b>	<b>(132,411,943)</b>	<b>(144,325,908)</b>	<b>(11,913,965)</b>	<b>(87,882,490)</b>	<b>(99,796,455)</b>	<b>0</b>	<b>(44,529,453)</b>	<b>(44,529,453)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(1,064,427,981)</b>	<b>(888,117,885)</b>	<b>(1,952,545,866)</b>	<b>(675,470,082)</b>	<b>(584,131,669)</b>	<b>(1,259,601,751)</b>	<b>(388,957,899)</b>	<b>(303,986,216)</b>	<b>(692,944,115)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,592,496,158</b>	<b>1,832,209,761</b>	<b>3,424,705,919</b>	<b>1,091,792,751</b>	<b>1,203,748,573</b>	<b>2,295,541,324</b>	<b>500,703,407</b>	<b>628,461,188</b>	<b>1,129,164,595</b>
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(532,873,971)	(532,873,971)	0	(357,180,094)	(357,180,094)	0	(175,693,877)	(175,693,877)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(55,106,943)	(55,106,943)	0	(36,646,668)	(36,646,668)	0	(18,460,275)	(18,460,275)
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	(5,886,905)	(5,886,905)	0	(3,857,689)	(3,857,689)	0	(2,029,216)	(2,029,216)
1		ADFIT - CDA Settlement Costs (283333)	0	272,141	272,141	0	178,334	178,334	0	93,807	93,807
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(960,686)	(960,686)	0	(643,938)	(643,938)	0	(316,748)	(316,748)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(597,153,956)</b>	<b>(597,153,956)</b>	<b>0</b>	<b>(399,877,480)</b>	<b>(399,877,480)</b>	<b>0</b>	<b>(197,276,476)</b>	<b>(197,276,476)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,592,496,158</b>	<b>1,235,055,805</b>	<b>2,827,551,963</b>	<b>1,091,792,751</b>	<b>803,871,093</b>	<b>1,895,663,844</b>	<b>500,703,407</b>	<b>431,184,712</b>	<b>931,888,119</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	58.620%	41.380%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12E</b>
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,592,496,158	1,235,055,805	2,827,551,963	#####	803,871,093	1,895,663,844	500,703,407	431,184,712	931,888,119
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,614,987	34,244,629	41,859,616	5,787,116	22,773,021	28,560,137	1,827,871	11,471,608	13,299,479
4	Accumulated Amortization - AFUDC (182318)	(1,454,023)	(5,084,074)	(6,538,097)	(1,160,669)	(3,380,960)	(4,541,629)	(293,354)	(1,703,114)	(1,996,468)
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)	2,141,522	0	2,141,522	0	0	0	2,141,522	0	2,141,522
99	ADFIT - Boulder Park Disallowed (190040)	96,280	0	96,280	0	0	0	96,280	0	96,280
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 (1823:	17,132,652	0	17,132,652	17,132,652	0	17,132,652	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	26,121,171	0	26,121,171	26,121,171	0	26,121,171	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(4,805,750)	0	(4,805,750)	(4,805,750)	0	(4,805,750)	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)	(3,678,345)	0	(3,678,345)	(1,191,195)	0	(1,191,195)	(2,487,150)	0	(2,487,150)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(74,254,571)	0	(74,254,571)	(49,541,033)	0	(49,541,033)	(24,713,538)	0	(24,713,538)
99	ADFIT-Customer Tax Credit (190393)	15,593,460	0	15,593,460	10,403,617	0	10,403,617	5,189,843	0	5,189,843
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(11,653,008)	0	(11,653,008)	(7,476,239)	0	(7,476,239)	(4,176,769)	0	(4,176,769)
99	Colstrip-Regulatory Asset (182327)	12,210,145	0	12,210,145	6,327,841	0	6,327,841	5,882,304	0	5,882,304
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,451,895	0	1,451,895	1,251,275	0	1,251,275	200,620	0	200,620
99	Colstrip Reg Asset ADFIT (283376)	(1,671,134)	0	(1,671,134)	(1,112,352)	0	(1,112,352)	(558,782)	0	(558,782)
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)	(3,585,791)	0	(3,585,791)	(2,439,819)	0	(2,439,819)	(1,145,972)	0	(1,145,972)
99	Colstrip ARO Liability (230027)	(14,296,301)	0	(14,296,301)	(9,342,635)	0	(9,342,635)	(4,953,666)	0	(4,953,666)
99	Colstrip ARO ADFIT (190376)	3,002,223	0	3,002,223	1,961,953	0	1,961,953	1,040,270	0	1,040,270
99	Colstrip ARO ADFIT (283377)	(2,441,601)	0	(2,441,601)	(1,575,321)	0	(1,575,321)	(866,280)	0	(866,280)
99	Customer Deposits (235199)	(2,899)	0	(2,899)	(2,899)	0	(2,899)	0	0	0
C-WKC	Working Capital	106,466,959	0	106,466,959	74,342,407	0	74,342,407	32,124,552	0	32,124,552
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	86,659,691	29,160,555	115,820,246	74,621,469	19,392,061	94,013,530	12,038,222	9,768,494	21,806,716
	NET RATE BASE	1,679,155,849	1,264,216,360	2,943,372,209	#####	823,263,154	1,989,677,374	512,741,629	440,953,206	953,694,835

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 April 30, 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	3,216,102	3,216,102			3,216,102	3,216,102		2,107,512	2,107,512		1,108,590	1,108,590	
	Steam (ED-ID)	4,377,108	4,377,108		4,377,108	4,377,108	4,377,108				4,377,108		4,377,108	
	Steam (ED-WA)	11,827,547	11,827,547		11,827,547	11,827,547	11,827,547	11,827,547						
1	Hydro (ED-AN)	14,811,068	14,811,068			14,811,068	14,811,068		9,705,693	9,705,693		5,105,375	5,105,375	
1	Other (ED-AN)	10,844,040	10,844,040			10,844,040	10,844,040		7,106,099	7,106,099		3,737,941	3,737,941	
<b>Total Electric Production</b>		<b>45,075,865</b>	<b>45,075,865</b>		<b>16,204,655</b>	<b>28,871,210</b>	<b>45,075,865</b>		<b>11,827,547</b>	<b>18,919,304</b>	<b>30,746,851</b>	<b>4,377,108</b>	<b>9,951,906</b>	<b>14,329,014</b>
<b>Electric Transmission</b>														
1	ED-AN	18,137,590	18,137,590			18,137,590	18,137,590		11,885,563	11,885,563		6,252,027	6,252,027	
	ED-ID	514,495	514,495		514,495	514,495	514,495				514,495		514,495	
	ED-WA	516,441	516,441		516,441	516,441	516,441	516,441			516,441			
<b>Total Electric Transmissic</b>		<b>19,168,526</b>	<b>19,168,526</b>		<b>1,030,936</b>	<b>18,137,590</b>	<b>19,168,526</b>		<b>516,441</b>	<b>11,885,563</b>	<b>12,402,004</b>	<b>514,495</b>	<b>6,252,027</b>	<b>6,766,522</b>
<b>Electric Distribution</b>														
3	ED-AN	84,585	84,585			84,585	84,585		49,584	49,584		35,001	35,001	
	ED-ID	18,657,787	18,657,787		18,657,787	18,657,787	18,657,787				18,657,787		18,657,787	
	ED-WA	35,553,126	35,553,126		35,553,126	35,553,126	35,553,126	35,553,126			35,553,126			
<b>Total Electric Distribution</b>		<b>54,295,498</b>	<b>54,295,498</b>		<b>54,210,913</b>	<b>84,585</b>	<b>54,295,498</b>		<b>35,553,126</b>	<b>49,584</b>	<b>35,602,710</b>	<b>18,657,787</b>	<b>35,001</b>	<b>18,692,788</b>
<b>Gas Underground Storage</b>														
	GD-AN	701,642		701,642										
	GD-OR	123,423			123,423									
<b>Total Gas Underground St</b>		<b>825,065</b>		<b>701,642</b>	<b>123,423</b>									
<b>Gas Distribution</b>														
	GD-AN	57,423		57,423										
	GD-ID	6,634,377		6,634,377										
	GD-WA	14,946,554		14,946,554										
	GD-OR	9,921,354			9,921,354									
<b>Total Gas Distribution</b>		<b>31,559,708</b>		<b>21,638,354</b>	<b>9,921,354</b>									
<b>General Plant</b>														
4	ED-AN	2,919,606	2,919,606			2,919,606	2,919,606		1,941,567	1,941,567		978,039	978,039	
	ED-ID	505,179	505,179		505,179	505,179	505,179				505,179		505,179	
	ED-WA	1,138,988	1,138,988		1,138,988	1,138,988	1,138,988	1,138,988						
7,4	CD-AA	22,076,293	15,606,836	4,465,592	2,003,865	15,606,836	15,606,836		10,378,702	10,378,702		5,228,134	5,228,134	
9,4	CD-AN	641,574	498,362	143,212		498,362	498,362		331,416	331,416		166,946	166,946	
9	CD-ID	475,178	369,109	106,069		369,109	369,109				369,109		369,109	
9	CD-WA	2,263,058	1,757,898	505,160		1,757,898	1,757,898	1,757,898			1,757,898			
8	GD-AA	376,234		258,608	117,626									
	GD-AN	31,534		31,534										
	GD-ID	38,586		38,586										
	GD-WA	1,102,252		1,102,252										
	GD-OR	203,847			203,847									
<b>Total General Plant</b>		<b>31,772,329</b>	<b>22,795,978</b>	<b>6,651,013</b>	<b>2,325,338</b>	<b>3,771,174</b>	<b>19,024,804</b>	<b>22,795,978</b>	<b>2,896,886</b>	<b>12,651,685</b>	<b>15,548,571</b>	<b>874,288</b>	<b>6,373,119</b>	<b>7,247,407</b>
<b>Total Depreciation Expens</b>		<b>182,696,991</b>	<b>141,335,867</b>	<b>28,991,009</b>	<b>12,370,115</b>	<b>75,217,678</b>	<b>66,118,189</b>	<b>141,335,867</b>	<b>50,794,000</b>	<b>43,506,136</b>	<b>94,300,136</b>	<b>24,423,678</b>	<b>22,612,053</b>	<b>47,035,731</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1 Production/Transmission Ratio	65.530%	34.470%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3 Direct Distribution Operating Expe	58.620%	41.380%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4 Jurisdictional 4-Factor Ratio	66.501%	33.499%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12E</b>
For Twelve Months Ended April 30, 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
<b>Production/Transmission</b>													
1	Franchises (302000)	ED-AN	916,119	916,119		916,119	916,119		600,333	600,333		315,786	315,786
1	Misc Intangible Plt (303000)	ED-AN	258,390	258,390		258,390	258,390		169,323	169,323		89,067	89,067
<b>Total Production/Transmission</b>			<b>1,174,509</b>	<b>1,174,509</b>		<b>1,174,509</b>	<b>1,174,509</b>		<b>769,656</b>	<b>769,656</b>		<b>404,853</b>	<b>404,853</b>
<b>Distribution</b>													
	Franchises (302000)	ED-WA	110,074	110,074		110,074	110,074		110,074	110,074			
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866			
<b>Total Distribution</b>			<b>115,940</b>	<b>115,940</b>		<b>115,940</b>	<b>115,940</b>		<b>115,940</b>	<b>115,940</b>			
<b>General Plant - 303000</b>													
7,4		CD-AA	414,861	293,286	83,918	37,657							
9,1		CD-AN	9,729	7,557	2,172			293,286	7,557	7,557		195,038	195,038
		GD-ID	14,771		14,771							4,952	4,952
		GD-WA	24,856		24,856								
		GD-OR	7,901			7,901							
<b>Total General Plant - 303000</b>			<b>472,118</b>	<b>300,843</b>	<b>125,717</b>	<b>45,558</b>		<b>300,843</b>	<b>300,843</b>			<b>199,990</b>	<b>199,990</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4		CD-AA	43,495,130	30,748,882	8,798,195	3,948,053		30,748,882	30,748,882			20,448,314	20,448,314
9,4		CD-AN	134,108	104,173	29,935			104,173	104,173			69,276	69,276
9,4		CD-ID	(9)	(7)	(2)		(7)	(7)	(7)			(7)	(7)
9,4		CD-WA	3,718,170	2,888,200	829,970		2,888,200	2,888,200	2,888,200	2,888,200			0
4		ED-AN	4,765,429	4,765,429			4,765,429	4,765,429		3,169,058		3,169,058	3,169,058
		ED-ID	(9)	(9)			(9)	(9)				(9)	(9)
		ED-WA	798,644	798,644			798,644	798,644	798,644	798,644			798,644
8		GD-AA	88,064		60,532	27,532							
		GD-AN	0		0								
		GD-OR	0			0							0
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>52,999,527</b>	<b>39,305,312</b>	<b>9,718,630</b>	<b>3,975,585</b>		<b>3,686,828</b>	<b>35,618,484</b>	<b>39,305,312</b>		<b>3,686,844</b>	<b>23,686,648</b>
<b>Gas Underground Storage</b>													
		GD-AN	0		0								
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>								
<b>General Plant - 390200, 396200</b>													
7,4		CD-AA	0	0	0	0		0	0	0		0	0
4		ED-AN	423,419	423,419			423,419	423,419		281,578		281,578	281,578
		GD-OR	0			0							0
<b>Total General Plant - 390200, 396200</b>			<b>423,419</b>	<b>423,419</b>	<b>0</b>	<b>0</b>		<b>423,419</b>	<b>423,419</b>			<b>281,578</b>	<b>281,578</b>
<b>Total Amortization Expense</b>			<b>55,185,513</b>	<b>41,320,023</b>	<b>9,844,347</b>	<b>4,021,143</b>		<b>3,802,768</b>	<b>37,517,255</b>	<b>41,320,023</b>		<b>3,802,784</b>	<b>24,937,872</b>
												<b>28,740,656</b>	<b>(16)</b>
												<b>12,579,383</b>	<b>12,579,367</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1 Production/Transmission Ratio	65.530%	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%			

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12E</b>
For Twelve Months Ended April 30, 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	(75,715,223)	(75,715,223)			(75,715,223)	(75,715,223)		(49,616,186)	(49,616,186)		(26,099,037)	(26,099,037)	
	Steam (ED-ID)	(92,907,711)	(92,907,711)		(92,907,711)	(92,907,711)	(92,907,711)				(92,907,711)		(92,907,711)	
	Steam (ED-WA)	(178,294,755)	(178,294,755)		(178,294,755)	(178,294,755)	(178,294,755)	(178,294,755)						
1	Hydro (ED-AN)	(178,170,169)	(178,170,169)		(178,170,169)	(178,170,169)	(178,170,169)		(116,754,912)	(116,754,912)		(61,415,257)	(61,415,257)	
1	Other (ED-AN)	(162,296,582)	(162,296,582)		(162,296,582)	(162,296,582)	(162,296,582)		(106,352,950)	(106,352,950)		(55,943,632)	(55,943,632)	
<b>Total Electric Production</b>		<b>(687,384,440)</b>	<b>(687,384,440)</b>		<b>(271,202,466)</b>	<b>(416,181,974)</b>	<b>(687,384,440)</b>		<b>(178,294,755)</b>	<b>(272,724,048)</b>	<b>(451,018,803)</b>	<b>(92,907,711)</b>	<b>(143,457,926)</b>	<b>(236,365,637)</b>
<b>Electric Transmission</b>														
1	ED-AN	(229,364,845)	(229,364,845)			(229,364,845)	(229,364,845)		(150,302,783)	(150,302,783)		(79,062,062)	(79,062,062)	
	ED-ID	(10,415,103)	(10,415,103)		(10,415,103)	(10,415,103)	(10,415,103)				(10,415,103)		(10,415,103)	
	ED-WA	(16,376,097)	(16,376,097)		(16,376,097)	(16,376,097)	(16,376,097)	(16,376,097)						
<b>Total Electric Transmissic</b>		<b>(256,156,045)</b>	<b>(256,156,045)</b>		<b>(26,791,200)</b>	<b>(229,364,845)</b>	<b>(256,156,045)</b>		<b>(16,376,097)</b>	<b>(150,302,783)</b>	<b>(166,678,880)</b>	<b>(10,415,103)</b>	<b>(79,062,062)</b>	<b>(89,477,165)</b>
<b>Electric Distribution</b>														
3	ED-AN	(438,661)	(438,661)			(438,661)	(438,661)		(257,143)	(257,143)		(181,518)	(181,518)	
	ED-ID	(266,654,749)	(266,654,749)		(266,654,749)	(266,654,749)	(266,654,749)				(266,654,749)		(266,654,749)	
	ED-WA	(436,036,299)	(436,036,299)		(436,036,299)	(436,036,299)	(436,036,299)	(436,036,299)						
<b>Total Electric Distribution</b>		<b>(703,129,709)</b>	<b>(703,129,709)</b>		<b>(702,691,048)</b>	<b>(438,661)</b>	<b>(703,129,709)</b>		<b>(436,036,299)</b>	<b>(257,143)</b>	<b>(436,293,442)</b>	<b>(266,654,749)</b>	<b>(181,518)</b>	<b>(266,836,267)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(18,718,668)	(18,718,668)											
	GD-OR	(1,558,826)		(1,558,826)		(1,558,826)								
<b>Total Gas Underground St</b>		<b>(20,277,494)</b>		<b>(18,718,668)</b>		<b>(1,558,826)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,985,215)	(1,985,215)											
	GD-ID	(97,434,975)	(97,434,975)		(97,434,975)	(97,434,975)	(97,434,975)							
	GD-WA	(177,229,619)	(177,229,619)		(177,229,619)	(177,229,619)	(177,229,619)							
	GD-OR	(134,348,360)		(134,348,360)		(134,348,360)								
<b>Total Gas Distribution</b>		<b>(410,998,169)</b>		<b>(276,649,809)</b>		<b>(134,348,360)</b>								
<b>General Plant</b>														
4	ED-AN	(38,763,889)	(38,763,889)			(38,763,889)	(38,763,889)		(25,778,374)	(25,778,374)		(12,985,515)	(12,985,515)	
	ED-ID	(13,288,683)	(13,288,683)		(13,288,683)	(13,288,683)	(13,288,683)				(13,288,683)		(13,288,683)	
	ED-WA	(24,881,601)	(24,881,601)		(24,881,601)	(24,881,601)	(24,881,601)	(24,881,601)						
7,4	CD-AA	(91,373,053)	(64,596,180)	(18,482,941)	(8,293,932)	(64,596,180)	(64,596,180)		(42,957,106)	(42,957,106)		(21,639,074)	(21,639,074)	
9,4	CD-AN	(8,188,153)	(6,360,393)	(1,827,760)		(6,360,393)	(6,360,393)		(4,229,725)	(4,229,725)		(2,130,668)	(2,130,668)	
9	CD-ID	(7,327,239)	(5,691,653)	(1,635,586)		(5,691,653)	(5,691,653)				(5,691,653)		(5,691,653)	
9	CD-WA	(10,256,913)	(7,967,365)	(2,289,548)		(7,967,365)	(7,967,365)	(7,967,365)						
8	GD-AA	(2,369,530)		(1,628,720)	(740,810)									
	GD-AN	(3,752,554)		(3,752,554)										
	GD-ID	(2,419,761)		(2,419,761)										
	GD-WA	(11,774,402)		(11,774,402)										
	GD-OR	(5,476,304)		(5,476,304)										
<b>Total General Plant</b>		<b>(219,872,082)</b>	<b>(161,549,764)</b>	<b>(43,811,272)</b>	<b>(14,511,046)</b>	<b>(51,829,302)</b>	<b>(109,720,462)</b>	<b>(161,549,764)</b>	<b>(32,848,966)</b>	<b>(72,965,205)</b>	<b>(105,814,171)</b>	<b>(18,980,336)</b>	<b>(36,755,257)</b>	<b>(55,735,593)</b>
<b>Total Accumulated Depr</b>		<b>(2,297,817,939)</b>	<b>(1,808,219,958)</b>	<b>(339,179,749)</b>	<b>(150,418,232)</b>	<b>(1,052,514,016)</b>	<b>(755,705,942)</b>	<b>(1,808,219,958)</b>	<b>(663,556,117)</b>	<b>(496,249,179)</b>	<b>(1,159,805,296)</b>	<b>(388,957,899)</b>	<b>(259,456,763)</b>	<b>(648,414,662)</b>

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1	Production/Transmission Ratio	65.530%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expense	41.380%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	66.501%
							33.499%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12E</b>
For Twelve Months Ended April 30, 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	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(15,039,487)	(15,039,487)		(15,039,487)	(15,039,487)		(9,855,376)	(9,855,376)		(5,184,111)	(5,184,111)	
1	Misc Intangible Plt (3030)	ED-AN	(2,646,268)	(2,646,268)		(2,646,268)	(2,646,268)		(1,734,099)	(1,734,099)		(912,169)	(912,169)	
<b>Total Production/Transmission</b>			<b>(17,685,755)</b>	<b>(17,685,755)</b>		<b>(17,685,755)</b>	<b>(17,685,755)</b>		<b>(11,589,475)</b>	<b>(11,589,475)</b>		<b>(6,096,280)</b>	<b>(6,096,280)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(321,234)	(321,234)		(321,234)	(321,234)	(321,234)		(321,234)				
	Misc Intangible Plt (3030)	ED-WA	(62,227)	(62,227)		(62,227)	(62,227)	(62,227)		(62,227)				
<b>Total Distribution</b>			<b>(383,461)</b>	<b>(383,461)</b>		<b>(383,461)</b>	<b>(383,461)</b>	<b>(383,461)</b>		<b>(383,461)</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	(4,759,234)	(3,364,540)	(962,698)	(431,996)	(3,364,540)	(3,364,540)		(2,237,453)	(2,237,453)	(1,127,087)	(1,127,087)	
9,1		CD-AN	(138,927)	(107,916)	(31,011)		(107,916)	(107,916)		(70,717)	(70,717)	(37,199)	(37,199)	
		GD-ID	(150,186)		(150,186)									
		GD-WA	(299,026)		(299,026)									
		GD-OR	(123,624)			(123,624)								
<b>Total General Plant - 303000</b>			<b>(5,470,997)</b>	<b>(3,472,456)</b>	<b>(1,442,921)</b>	<b>(555,620)</b>	<b>(3,472,456)</b>	<b>(3,472,456)</b>		<b>(2,308,170)</b>	<b>(2,308,170)</b>	<b>(1,164,286)</b>	<b>(1,164,286)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4		CD-AA	(137,515,527)	(97,216,602)	(27,816,642)	(12,482,283)	(97,216,602)	(97,216,602)		(64,650,013)	(64,650,013)	(32,566,589)	(32,566,589)	
9,4		CD-AN	(313,197)	(243,285)	(69,912)		(243,285)	(243,285)		(161,787)	(161,787)	(81,498)	(81,498)	
9		CD-ID	0	0	0		0	0		0	0	0	0	
9		CD-WA	(13,067,678)	(10,150,711)	(2,916,967)		(10,150,711)	(10,150,711)	(10,150,711)		(10,150,711)	0	0	
4		ED-AN	(12,915,661)	(12,915,661)			(12,915,661)	(12,915,661)		(8,589,044)	(8,589,044)	(4,326,617)	(4,326,617)	
		ED-ID	0	0			0	0				0	0	
		ED-WA	(1,379,793)	(1,379,793)			(1,379,793)	(1,379,793)	(1,379,793)		(1,379,793)			
8		GD-AA	(204,977)		(140,893)	(64,084)								
		GD-AN	0		0									
		GD-OR	0		0									
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(165,396,833)</b>	<b>(121,906,052)</b>	<b>(30,944,414)</b>	<b>(12,546,367)</b>	<b>(11,530,504)</b>	<b>(110,375,548)</b>	<b>(121,906,052)</b>	<b>(11,530,504)</b>	<b>(73,400,844)</b>	<b>(84,931,348)</b>	<b>0</b>	<b>(36,974,704)</b>
<b>Gas Underground Storage</b>														
		GD-AN	0		0									
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	0	0	0	0	0	0		0	0	0	0	
9		CD-ID	0	0	0		0	0		0	0	0	0	
9		CD-WA	0	0	0		0	0	0	0	0	0	0	
4		ED-AN	(878,184)	(878,184)			(878,184)	(878,184)		(584,001)	(584,001)	(294,183)	(294,183)	
		ED-WA	0	0			0	0		0	0			
		GD-WA	0		0									
		GD-OR	0		0									
<b>Total General Plant - 390200, 396200</b>			<b>(878,184)</b>	<b>(878,184)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(878,184)</b>	<b>(878,184)</b>	<b>0</b>	<b>(584,001)</b>	<b>(584,001)</b>	<b>0</b>	<b>(294,183)</b>
<b>Total Accumulated Amortization</b>			<b>(189,815,230)</b>	<b>(144,325,908)</b>	<b>(32,387,335)</b>	<b>(13,101,987)</b>	<b>(11,913,965)</b>	<b>(132,411,943)</b>	<b>(144,325,908)</b>	<b>(11,913,965)</b>	<b>(87,882,490)</b>	<b>(99,796,455)</b>	<b>0</b>	<b>(44,529,453)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1	Production/Transmission Ratio	65.530%	34.470%					
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,713,207</b>	<b>811,811</b>	<b>701,906</b>	<b>9,345,324</b>	<b>10,859,041</b>	<b>3,269,182</b>	<b>97,597</b>	<b>2,559,836</b>	<b>5,926,615</b>	<b>845,517</b>	<b>1,082,034</b>	<b>1,927,551</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,275,239	8,294,951	2,836,230	9,144,058	20,275,239	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,011,465	0	0	0	0	25,011,465	0	0	25,011,465	0	0	0
99	GD-OR / AS	4,259,925	0	0	0	0	0	0	0	0	4,259,925	0	4,259,925
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	129,091,971	0	0	91,261,569	91,261,569	0	0	26,112,724	26,112,724	0	11,717,678	11,717,678
9	CD-WA / ID / AN	30,529,062	9,438,667	6,036,402	8,239,296	23,714,365	2,712,350	1,734,655	2,367,692	6,814,697	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>209,167,662</b>	<b>17,733,618</b>	<b>8,872,632</b>	<b>108,644,923</b>	<b>135,251,173</b>	<b>27,723,815</b>	<b>1,734,655</b>	<b>28,480,416</b>	<b>57,938,886</b>	<b>4,259,925</b>	<b>11,717,678</b>	<b>15,977,603</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,428,270	493,017	7,798	1,927,455	2,428,270	0	0	0	0	0	0	0
99	GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	140,856	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	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	68,435,765	0	0	48,380,664	48,380,664	0	0	13,843,187	13,843,187	0	6,211,914	6,211,914
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	0
	<b>TOTAL ACCOUNT</b>	<b>77,066,338</b>	<b>4,685,355</b>	<b>15,473</b>	<b>50,557,344</b>	<b>55,258,172</b>	<b>1,345,590</b>	<b>2,206</b>	<b>14,135,820</b>	<b>15,483,616</b>	<b>12,109</b>	<b>6,312,441</b>	<b>6,324,550</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	59,062,443	25,832,933	11,919,149	21,310,361	59,062,443	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,020,056	0	0	0	0	10,041,080	3,381,421	2,597,555	16,020,056	0	0	0
99	GD-OR / AS	4,697,760	0	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	7,573,591	0	0	5,354,150	5,354,150	0	0	1,531,986	1,531,986	0	687,455	687,455
9	CD-WA / ID / AN	6,976,193	1,657,217	856,387	2,905,364	5,418,968	476,227	246,096	834,902	1,557,225	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>94,427,231</b>	<b>27,490,150</b>	<b>12,775,536</b>	<b>29,569,875</b>	<b>69,835,561</b>	<b>10,517,307</b>	<b>3,627,517</b>	<b>5,031,246</b>	<b>19,176,070</b>	<b>4,697,760</b>	<b>717,840</b>	<b>5,415,600</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,337,247	345,916	194,665	3,605,286	4,145,867	99,404	55,940	1,036,036	1,191,380	0	0	0	
		TOTAL ACCOUNT	6,065,698	404,782	194,665	4,028,056	4,627,503	321,757	55,940	1,038,569	1,416,266	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,493,518	1,177,242	312,617	6,003,659	7,493,518	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,426,416	0	0	0	0	2,558,032	367,448	500,936	3,426,416	0	0	0	
99		GD-OR / AS	996,879	0	0	0	0	0	0	0	0	996,879	0	996,879	
8		GD-AA	5,683,626	0	0	0	0	0	0	3,906,697	3,906,697	0	1,776,929	1,776,929	
7		CD-AA	14,952,076	0	0	10,570,370	10,570,370	0	0	3,024,506	3,024,506	0	1,357,200	1,357,200	
9		CD-WA / ID / AN	2,000,567	20,210	753,273	780,517	1,554,000	5,808	216,465	224,294	446,567	0	0	0	
		TOTAL ACCOUNT	34,553,082	1,197,452	1,065,890	17,354,546	19,617,888	2,563,840	583,913	7,656,433	10,804,186	996,879	3,134,129	4,131,008	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,092,405	400,088	15,791	2,676,526	3,092,405	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,034,555	400,088	15,791	3,729,790	4,145,669	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	0	
99		GD-WA / ID / AN	4,105,582	0	0	0	0	2,508,958	776,035	820,589	4,105,582	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	36,339,505	13,792,553	9,269,309	8,647,073	31,708,935	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	48,997,661	12,629,461	6,557,592	29,810,608	48,997,661	0	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	0
99	GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626
8	GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	76,065
7	CD-AA	84,938,079	0	0	60,046,975	60,046,975	0	0	17,181,275	17,181,275	0	7,709,829	7,709,829
9	CD-WA/ ID / AN	18,920,503	10,355,005	2,881,344	1,460,719	14,697,068	2,975,674	828,000	419,761	4,223,435	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>154,748,785</b>	<b>22,984,466</b>	<b>9,438,936</b>	<b>91,318,302</b>	<b>123,741,704</b>	<b>3,577,894</b>	<b>1,118,445</b>	<b>17,770,222</b>	<b>22,466,561</b>	<b>754,626</b>	<b>7,785,894</b>	<b>8,540,520</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	284,555	0	6,846	277,709	284,555	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	691,784	0	0	489,057	489,057	0	0	139,934	139,934	0	62,793	62,793
9	CD-WA/ ID / AN	12,080	0	6,659	2,724	9,383	0	1,914	783	2,697	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>997,511</b>	<b>0</b>	<b>13,505</b>	<b>769,490</b>	<b>782,995</b>	<b>0</b>	<b>1,914</b>	<b>140,717</b>	<b>142,631</b>	<b>9,092</b>	<b>62,793</b>	<b>71,885</b>
	<b>TOTAL GENERAL PLANT</b>	<b>637,230,361</b>	<b>89,500,275</b>	<b>42,363,643</b>	<b>324,081,510</b>	<b>455,945,428</b>	<b>52,006,938</b>	<b>8,110,998</b>	<b>78,438,029</b>	<b>138,555,965</b>	<b>11,659,120</b>	<b>31,069,848</b>	<b>42,728,968</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,739	319,716	0	11,645,023	11,964,739	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,601,352</b>	<b>319,716</b>	<b>0</b>	<b>16,194,754</b>	<b>16,514,470</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,302,004</b>	<b>3,096,115</b>	<b>425,951</b>	<b>564,816</b>	<b>990,767</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	26,023,894	2,694,756	0	23,329,138	26,023,894	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	
7		CD-AA	135,543,552	0	0	95,822,514	95,822,514	0	0	27,417,750	27,417,750	0	12,303,288	
9		CD-WA / ID / AN	766,480	129,481	0	465,906	595,387	37,208	0	133,885	171,093	0	0	
		<b>TOTAL ACCOUNT</b>	<b>162,778,450</b>	<b>2,824,237</b>	<b>0</b>	<b>119,617,558</b>	<b>122,441,795</b>	<b>37,208</b>	<b>0</b>	<b>27,857,183</b>	<b>27,894,391</b>	<b>0</b>	<b>12,442,264</b>	<b>12,442,264</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	2,281,721	0	0	2,281,721	2,281,721	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	11,481,250	0	0	8,116,670	8,116,670	0	0	2,322,427	2,322,427	0	1,042,153	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>13,762,971</b>	<b>0</b>	<b>0</b>	<b>10,398,391</b>	<b>10,398,391</b>	<b>0</b>	<b>0</b>	<b>2,322,427</b>	<b>2,322,427</b>	<b>0</b>	<b>1,042,153</b>	<b>1,042,153</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,448,859	0	0	7,448,859	7,448,859	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>7,448,859</b>	<b>0</b>	<b>0</b>	<b>7,448,859</b>	<b>7,448,859</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,160,457</b>	<b>0</b>	<b>0</b>	<b>69,394,535</b>	<b>69,394,535</b>	<b>0</b>	<b>0</b>	<b>19,855,897</b>	<b>19,855,897</b>	<b>0</b>	<b>8,910,025</b>	<b>8,910,025</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,192,892</b>	<b>0</b>	<b>0</b>	<b>20,637,915</b>	<b>20,637,915</b>	<b>0</b>	<b>0</b>	<b>5,905,138</b>	<b>5,905,138</b>	<b>0</b>	<b>2,649,839</b>	<b>2,649,839</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,168,670	0	0	1,533,141	1,533,141	0	0	438,679	438,679	0	196,850	196,850
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>22,531,627</b>	<b>16,214,764</b>	<b>0</b>	<b>1,533,141</b>	<b>17,747,905</b>	<b>4,148,193</b>	<b>0</b>	<b>438,679</b>	<b>4,586,872</b>	<b>0</b>	<b>196,850</b>	<b>196,850</b>
	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
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,058,314	0	0	5,696,825	5,696,825	0	0	1,630,036	1,630,036	0	731,453	731,453
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>8,156,758</b>	<b>0</b>	<b>0</b>	<b>5,795,269</b>	<b>5,795,269</b>	<b>0</b>	<b>0</b>	<b>1,630,036</b>	<b>1,630,036</b>	<b>0</b>	<b>731,453</b>	<b>731,453</b>
	<b>TOTAL</b>		<b>362,633,366</b>	<b>19,358,717</b>	<b>0</b>	<b>251,020,422</b>	<b>270,379,139</b>	<b>5,207,995</b>	<b>771,517</b>	<b>59,311,364</b>	<b>65,290,876</b>	<b>425,951</b>	<b>26,537,400</b>	<b>26,963,351</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended April 30, 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	(77,013,817)	(54,444,918)	(15,578,355)	(6,990,544)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(852,267)	(662,024)	(190,243)	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	<u>(81,540,448)</u>	<u>(57,704,534)</u>	<u>(16,511,848)</u>	<u>(7,324,066)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended April 30, 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	5,574,213	5,574,213	0	0	0	0	5,574,213
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	20	20	0	0	0	0	20
7/4	154560 Supply Chain Invoice Price Variance	0	0	163	163	0	0	0	0	163
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	75,007,320	33,231,267	0	108,238,587	74,342,407	32,124,552	664,913	1,106,715	0
<b>TOTAL</b>		<b>75,007,320</b>	<b>33,231,267</b>	<b>5,574,396</b>	<b>113,812,983</b>	<b>74,342,407</b>	<b>32,124,552</b>	<b>664,913</b>	<b>1,106,715</b>	<b>5,574,396</b>

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						