

RESULTS OF OPERATIONS			Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN			
For Month Ended June 30, 2022 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	15,023,920	10,138,350	4,885,570
	Adjustments			
	Adjusted Net Operating Income (Loss)	15,023,920	10,138,350	4,885,570
E-APL	Electric Net Rate Base	3,019,862,944	2,040,312,570	979,550,374
	RATE OF RETURN	0.498%	0.497%	0.499%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended June 30, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers Percent	6-01-2022 thru 06-30-2022	408,501 100.000%	266,511 65.241%	141,990 34.759%
3	E-OPS	Direct Distribution Operating Expense Percent	6-01-2022 thru 06-30-2022	3,274,965 100.000%	2,372,300 72.437%	902,665 27.563%
	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 Month Ended June 30, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended June 30, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2021 thru 12-31-2021	Total	Electric	Gas North Oregon Gas
		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
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended June 30, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 500 - 894		57,593,346	46,412,847	11,180,499	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		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 - AMA	05-01-2022 thru 06-30-2022	1,446,092,880	991,156,945	454,935,935	
		Percent		100.000%	68.540%	31.460%	
11		Book Depreciation	6-01-2022 thru 06-30-2022	12,057,134	8,064,952	3,992,182	
		Percent		100.000%	66.889%	33.111%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended June 30, 2022
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	05-01-2022 thru 06-30-2022	3,494,216,817 100.000%	2,342,912,805 67.051%	1,151,304,012 32.949%
13	E-PLT	Net Electric General Plant - AMA Percent	05-01-2022 thru 06-30-2022	292,498,961 100.000%	197,928,058 67.668%	94,570,903 32.332%
14		Net Allocated Schedule M's - AMA Percent	6-01-2022 thru 06-30-2022	-9,029,745 100.000%	-6,146,956 68.075%	-2,882,789 31.925%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended June 30, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	25,555,035	0	25,555,035	17,055,245	0	17,055,245	8,499,790	0
99	442200	Commercial - Firm & Int.	26,540,640	0	26,540,640	19,374,022	0	19,374,022	7,166,618	0
1	442300	Industrial	10,303,846	0	10,303,846	5,597,042	0	5,597,042	4,706,804	0
99	444000	Public Street & Highway Lighting	634,356	0	634,356	399,749	0	399,749	234,607	0
99	448000	Interdepartmental Revenue	121,625	0	121,625	105,841	0	105,841	15,784	0
99	499XXX	Unbilled Revenue	(618,250)	0	(618,250)	(127,464)	0	(127,464)	(490,786)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			62,537,252	0	62,537,252	42,404,435	0	42,404,435	20,132,817	0
1	447XXX	Sales for Resale	0	12,970,874	12,970,874	0	8,499,814	8,499,814	0	4,471,060
TOTAL SALES OF ELECTRICITY			62,537,252	12,970,874	75,508,126	42,404,435	8,499,814	50,904,249	20,132,817	4,471,060
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	(213,000)	0	(213,000)	(213,000)	0	(213,000)	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	11,058	0	11,058	3,090	0	3,090	7,968	0
1	453000	Sales of Water & Water Power	0	48,999	48,999	0	32,109	32,109	0	16,890
1	454000	Rent from Electric Property	258,823	15,959	274,782	154,699	10,458	165,157	104,124	5,501
1	454100	Rent from Transmission Joint Use	2,211	0	2,211	864	0	864	1,347	0
1	456XXX	Other Electric Revenues	1,282,168	24,281,960	25,564,128	498,470	15,911,968	16,410,438	783,698	8,369,992
TOTAL OTHER OPERATING REVENUE			1,341,260	24,346,918	25,688,178	444,123	15,954,535	16,398,658	897,137	8,392,383
TOTAL ELECTRIC REVENUE			63,878,512	37,317,792	101,196,304	42,848,558	24,454,349	67,302,907	21,029,954	12,863,443

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended June 30, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	43,783	43,783	0	28,691	28,691	0	15,092
1	501XXX	Fuel	0	2,590,561	2,590,561	0	1,697,595	1,697,595	0	892,966
1	502000	Steam Expense	0	243,379	243,379	0	159,486	159,486	0	83,893
1	505000	Electric Expense	0	58,404	58,404	0	38,272	38,272	0	20,132
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	773,693	773,693	0	507,001	507,001	0	266,692
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	72,730	72,730	0	47,660	47,660	0	25,070
1	511000	Structures	0	152,448	152,448	0	99,899	99,899	0	52,549
1	512000	Boiler Plant	0	674,051	674,051	0	441,706	441,706	0	232,345
1	513000	Electric Plant	0	144,854	144,854	0	94,923	94,923	0	49,931
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	64,109	64,109	0	42,011	42,011	0	22,098
TOTAL STEAM POWER GENERATION EXP			0	4,818,012	4,818,012	0	3,157,244	3,157,244	0	1,660,768
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	214,805	214,805	0	140,762	140,762	0	74,043
1	536000	Water for Power	0	276,249	276,249	0	181,026	181,026	0	95,223
1	537000	Hydraulic Expense	401,804	313,887	715,691	263,704	205,690	469,394	138,100	108,197
1	538000	Electric Expense	0	564,041	564,041	0	369,616	369,616	0	194,425
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	134,798	134,798	0	88,333	88,333	0	46,465
1	540000	Rent	0	131,587	131,587	0	86,229	86,229	0	45,358
1	540100	MT Trust Funds Land Settlement Rents	463,000	0	463,000	303,404	0	303,404	159,596	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	64,348	64,348	0	42,167	42,167	0	22,181
1	542000	Structures	0	69,927	69,927	0	45,823	45,823	0	24,104
1	543000	Reservoirs, Dams, & Waterways	0	(18,480)	(18,480)	0	(12,110)	(12,110)	0	(6,370)
1	544000	Electric Plant	0	233,156	233,156	0	152,787	152,787	0	80,369
1	545000	Miscellaneous Hydraulic Plant	0	136,841	136,841	0	89,672	89,672	0	47,169
TOTAL HYDRO POWER GENERATION EXP			864,804	2,121,159	2,985,963	567,108	1,389,995	1,957,103	297,696	731,164
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	28,043	28,043	0	18,377	18,377	0	9,666
1	547XXX	Fuel	0	4,253,583	4,253,583	0	2,787,373	2,787,373	0	1,466,210
1	548000	Generation Expense	0	311,527	311,527	0	204,144	204,144	0	107,383
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	(10,273)	(10,273)	0	(6,732)	(6,732)	0	(3,541)
1	550000	Rent	0	6,351	6,351	0	4,162	4,162	0	2,189
MAINTENANCE										
1	551000	Supervision & Engineering	0	97,664	97,664	0	63,999	63,999	0	33,665
1	552000	Structures	0	6,041	6,041	0	3,959	3,959	0	2,082
1	553000	Generating & Electric Equipment	0	619,768	619,768	0	406,134	406,134	0	213,634
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	368,036	368,036	0	241,174	241,174	0	126,862
TOTAL OTHER POWER GENERATION EXP			0	5,680,740	5,680,740	0	3,722,590	3,722,590	0	1,958,150

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended June 30, 2022		
Average of Monthly Averages 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	850,787	10,641,857	11,492,644	0	6,973,609	6,973,609	850,787	3,668,248
1	556000	System Control & Load Dispatching	0	66,199	66,199	0	43,380	43,380	0	22,819
E-557	557XXX	Other Expense	1,597,361	19,132,883	20,730,244	80,267	12,537,778	12,618,045	1,517,094	6,595,105
TOTAL OTHER POWER SUPPLY EXPENSE			2,448,148	29,840,939	32,289,087	80,267	19,554,767	19,635,034	2,367,881	10,286,172
TOTAL PRODUCTION OPERATING EXP			3,312,952	42,460,850	45,773,802	647,375	27,824,596	28,471,971	2,665,577	14,636,254
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	169,701	169,701	0	111,205	111,205	0	58,496
1	561000	Load Dispatching	0	(39,286)	(39,286)	0	(25,744)	(25,744)	0	(13,542)
1	562000	Station Expense	0	36,879	36,879	0	24,167	24,167	0	12,712
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	113,211	113,211	0	74,187	74,187	0	39,024
1	565XXX	Transmission of Electricity by Others	0	1,573,714	1,573,714	0	1,031,255	1,031,255	0	542,459
1	566000	Miscellaneous Transmission Expense	0	264,278	264,278	0	173,181	173,181	0	91,097
1	567000	Rent	0	6,000	6,000	0	3,932	3,932	0	2,068
MAINTENANCE										
1	568000	Supervision & Engineering	175	42,910	43,085	175	28,119	28,294	0	14,791
1	569000	Structures	0	39,579	39,579	0	25,936	25,936	0	13,643
1	570000	Station Equipment	0	79,813	79,813	0	52,301	52,301	0	27,512
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	1,060	112,304	113,364	(11)	73,593	73,582	1,071	38,711
1	572000	Underground Lines	0	1	1	0	1	1	0	0
1	573000	Service Miscellaneous	175	3,215	3,390	175	2,107	2,282	0	1,108
TOTAL TRANSMISSION OPERATING EXP			1,410	2,402,319	2,403,729	339	1,574,240	1,574,579	1,071	828,079

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,330,204	2,548,771	3,878,975	974,743	1,670,209	2,644,952	355,461	878,562
E-DEPX		Depreciation Expense-Transmission	66,200	1,580,039	1,646,239	43,266	1,035,400	1,078,666	22,934	544,639
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,122	98,122	0	64,299	64,299	0	33,823
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	55,193	0	55,193	55,193	0	55,193	0	0
1	407324	Amortization of CDA CDR Fund	0	16,667	16,667	0	10,922	10,922	0	5,745
99	407327	Colstrip Reg. Asset Amortization	158,548	0	158,548	81,597	0	81,597	76,951	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,787	1,787	0	940
99	407360	Amortization of CS2 & COLSTRIP O&M	75,067	0	75,067	0	0	0	75,067	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,673	73,673	0	48,278	48,278	0	25,395
99	407395	Optional Renewable Power Revenue Offset	29,964	0	29,964	22,852	0	22,852	7,112	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407427	Colstrip Regulatory Deferral	(233,256)	0	(233,256)	(122,834)	0	(122,834)	(110,422)	0
99	407434	EIM Deferred O&M	(211,812)	0	(211,812)	0	0	0	(211,812)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(927,601)	0	(927,601)	(632,311)	0	(632,311)	(295,290)	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(389,375)	0	(389,375)	0	0	0	(389,375)	0
99	407494	Amortization of Schedule 98 REC Rev	610	0	610	610	0	610	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(460)	(460)	0	(242)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,671,348	2,671,348	0	1,750,534	1,750,534	0	920,814
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(286,953)	6,990,645	6,703,692	253,201	4,580,969	4,834,170	(540,154)	2,409,676
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	3,027,409	51,853,814	54,881,223	900,915	33,979,805	34,880,720	2,126,494	17,874,009

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	59,903	224,079	283,982	45,876	162,316	208,192	14,027	61,763
3	582000	Station Expense	70,623	1,883	72,506	57,434	1,364	58,798	13,189	519
3	583000	Overhead Line Expense	157,921	63,096	221,017	114,029	45,705	159,734	43,892	17,391
3	584000	Underground Line Expense	142,455	0	142,455	71,457	0	71,457	70,998	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	0	0	0	0	0	0	0	0
3	586000	Meter Expense	162,576	2,156	164,732	136,312	1,562	137,874	26,264	594
3	587000	Customer Installations Expense	68,473	3,261	71,734	47,238	2,362	49,600	21,235	899
3	588000	Miscellaneous Distribution Expense	406,465	291,644	698,109	322,937	211,258	534,195	83,528	80,386
3	589000	Rent	0	29,739	29,739	0	21,542	21,542	0	8,197
		MAINTENANCE:								
3	590000	Supervision & Engineering	26,655	71,666	98,321	13,565	51,913	65,478	13,090	19,753
3	591000	Structures	115,212	360	115,572	28,720	261	28,981	86,492	99
3	592000	Station Equipment	60,449	7,020	67,469	43,815	5,085	48,900	16,634	1,935
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,823,970	(1,167)	1,822,803	1,355,670	(845)	1,354,825	468,300	(322)
3	594000	Underground Lines	86,825	0	86,825	56,443	0	56,443	30,382	0
3	595000	Line Transformers	63,539	0	63,539	58,434	0	58,434	5,105	0
3	596000	Street Light & Signal System Maintenance Exp	7,840	0	7,840	7,042	0	7,042	798	0
3	597000	Meters	7,013	0	7,013	6,895	0	6,895	118	0
3	598000	Miscellaneous Distribution Expense	15,046	10,461	25,507	6,434	7,578	14,012	8,612	2,883
		TOTAL DISTRIBUTION OPERATING EXP	3,274,965	704,198	3,979,163	2,372,301	510,101	2,882,402	902,664	194,097
E-DEPX		Depreciation Expense-Distribution	4,707,445	7,116	4,714,561	3,093,566	5,155	3,098,721	1,613,879	1,961
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,495	0	9,495	9,495	0	9,495	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,325,491	0	4,325,491	3,807,101	0	3,807,101	518,390	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,042,431	7,116	9,049,547	6,910,162	5,155	6,915,317	2,132,269	1,961
		TOTAL DISTRIBUTION EXPENSES	12,317,396	711,314	13,028,710	9,282,463	515,256	9,797,719	3,034,933	196,058

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended June 30, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	11,712	11,712	0	7,641	7,641	0	4,071
2	902000	Meter Reading Expenses	65,019	11,287	76,306	54,592	7,364	61,956	10,427	3,923
2	903XXX	Customer Records & Collection Expenses	87,518	733,651	821,169	41,305	478,641	519,946	46,213	255,010
2	904000	Uncollectible Accounts	(547,886)	0	(547,886)	(625,728)	0	(625,728)	77,842	0
2	905000	Misc Customer Accounts	0	4,506	4,506	0	2,940	2,940	0	1,566
TOTAL CUSTOMER ACCOUNTS EXPENSES			(395,349)	761,156	365,807	(529,831)	496,586	(33,245)	134,482	264,570
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	2,326,903	11,283	2,338,186	1,571,012	7,361	1,578,373	755,891	3,922
2	909000	Advertising	75,060	(29,215)	45,845	55,447	(19,060)	36,387	19,613	(10,155)
2	910000	Misc Customer Service & Info Exp	0	(2,100)	(2,100)	0	(1,370)	(1,370)	0	(730)
TOTAL CUSTOMER SERVICE & INFO EXP			2,401,963	(20,032)	2,381,931	1,626,459	(13,069)	1,613,390	775,504	(6,963)
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	(92)	0	(92)	(92)	0	(92)	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			(92)	0	(92)	(92)	0	(92)	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	40,364	2,170,764	2,211,128	29,897	1,443,580	1,473,477	10,467	727,184
4	921000	Office Supplies & Expenses	(2,638)	385,202	382,564	(2,638)	256,163	253,525	0	129,039
4	922000	Admin Exp Transferred--Credit	0	(9,406)	(9,406)	0	(6,255)	(6,255)	0	(3,151)
4	923000	Outside Services Employed	108,210	1,087,647	1,195,857	101,251	723,296	824,547	6,959	364,351
4	924000	Property Insurance Premium	0	199,420	199,420	0	132,616	132,616	0	66,804
4	925XXX	Injuries and Damages	275,335	535,340	810,675	190,705	356,006	546,711	84,630	179,334
4	926XXX	Employee Pensions and Benefits	271,256	2,420,000	2,691,256	194,815	1,609,324	1,804,139	76,441	810,676
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	169,653	366,463	536,116	136,707	240,143	376,850	32,946	126,320
4	930000	Miscellaneous General Expenses	14,373	382,889	397,262	13,133	254,625	267,758	1,240	128,264
4	931000	Rents	700	57,313	58,013	0	38,114	38,114	700	19,199
4	935000	Maintenance of General Plant	150,876	1,071,446	1,222,322	116,809	712,522	829,331	34,067	358,924
TOTAL ADMIN & GEN OPERATING EXP			1,028,229	8,667,078	9,695,307	780,679	5,760,134	6,540,813	247,550	2,906,944

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	319,929	1,497,432	1,817,361	246,808	995,808	1,242,616	73,121	501,624
E-AMTX		Amortization Expense-General Plant - 303000	0	25,069	25,069	0	16,665	16,665	0	8,404
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	314,036	3,131,449	3,445,485	314,036	2,082,445	2,396,481	0	1,049,004
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,203	35,203	0	23,410	23,410	0	11,793
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	224,003	0	224,003	224,003	0	224,003	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	133,219	0	133,219	133,219	0	133,219	0	0
99	407311	Regulatory Debit - AFUDC Amortization	28,424	140,277	168,701	23,724	94,057	117,781	4,700	46,220
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(102,651)	0	(102,651)	(102,651)	0	(102,651)	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	865,388	0	865,388	865,388	0	865,388	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(719,459)	0	(719,459)	(670,100)	0	(670,100)	(49,359)	0
E-OTX		Taxes Other Than FIT--A&G	88,779	298,169	386,948	61,417	198,285	259,702	27,362	99,884
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,159,762	5,127,599	6,287,361	1,095,844	3,410,670	4,506,514	63,918	1,716,929
		TOTAL ADMIN & GENERAL EXPENSES	2,187,991	13,794,677	15,982,668	1,876,523	9,170,804	11,047,327	311,468	4,623,873
		TOTAL EXPENSES BEFORE FIT	19,539,318	67,100,929	86,640,247	13,156,437	44,149,382	57,305,819	6,382,881	22,951,547
		NET OPERATING INCOME (LOSS) BEFORE FIT			14,556,057			9,997,088		
E-FIT		FEDERAL INCOME TAX			1,310,587			849,173		
E-FIT		DEFERRED FEDERAL INCOME TAX			(1,735,108)			(962,033)		
E-FIT		AMORTIZED ITC			(43,342)			(28,402)		
		ELECTRIC NET OPERATING INCOME (LOSS)			15,023,920			10,138,350		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers	100.000%	65.241%	34.759%
E-ALL	3	Direct Distribution Operating Expense	100.000%	72.437%	27.563%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	8,499,790
99	442200	Commercial - Firm & Int.	7,166,618
1	442300	Industrial	4,706,804
99	444000	Public Street & Highway Lighting	234,607
99	448000	Interdepartmental Revenue	15,784
99	499XXX	Unbilled Revenue	(490,786)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>20,132,817</u>
1	447XXX	Sales for Resale	4,471,060
		TOTAL SALES OF ELECTRICITY	<u>24,603,877</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	7,968
1	453000	Sales of Water & Water Power	16,890
1	454000	Rent from Electric Property	109,625
1	454100	Rent from Trnsmission Joint Use	1,347
1	456XXX	Other Electric Revenues	9,153,690
		TOTAL OTHER OPERATING REVENUE	<u>9,289,520</u>
		TOTAL ELECTRIC REVENUE	<u>33,893,397</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	15,092
1	501XXX	Fuel	892,966
1	502000	Steam Expense	83,893
1	505000	Electric Expense	20,132
1	506XXX	Miscellaneous Steam Power Generation Op Exp	266,692
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	25,070
1	511000	Structures	52,549
1	512000	Boiler Plant	232,345
1	513000	Electric Plant	49,931
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	22,098
		TOTAL STEAM POWER GENERATION EXP	<u>1,660,768</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	74,043
1	536000	Water for Power	95,223
1	537000	Hydraulic Expense	246,297
1	538000	Electric Expense	194,425
1	539000	Miscellaneous Hydraulic Power Generation Exp	46,465
1	540000	Rent	45,358
1	540100	MT Trust Funds Land Settlement Rents	159,596
		MAINTENANCE	
1	541000	Supervision & Engineering	22,181
1	542000	Structures	24,104
1	543000	Reservoirs, Dams, & Waterways	(6,370)
1	544000	Electric Plant	80,369
1	545000	Miscellaneous Hydraulic Plant	47,169
		TOTAL HYDRO POWER GENERATION EXP	<u>1,028,860</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	9,666
1	547XXX	Fuel	1,466,210
1	548000	Generation Expense	107,383
1	549XXX	Miscellaneous Other Power Generation Op Exp	(3,541)
1	550000	Rent	2,189
		MAINTENANCE	
1	551000	Supervision & Engineering	33,665
1	552000	Structures	2,082
1	553000	Generating & Electric Equipment	213,634
1	554XXX	Miscellaneous Other Power Generation Maint Exp	126,862
		TOTAL OTHER POWER GENERATION EXP	<u>1,958,150</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	4,519,035
1	56000	System Control & Load Dispatching	22,819
E-557	557XXX	Other Expense	8,112,199
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>12,654,053</u>
		TOTAL PRODUCTION OPERATING EXP	<u>17,301,831</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	58,496
1	561000	Load Dispatching	(13,542)
1	562000	Station Expense	12,712
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	39,024
1	565XXX	Transmission of Electricity by Others	542,459
1	566000	Miscellaneous Transmission Expense	91,097
1	567000	Rent	2,068
		MAINTENANCE	
1	568000	Supervision & Engineering	14,791
1	569000	Structures	13,643
1	570000	Station Equipment	27,512
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	39,782
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	1,108
		TOTAL TRANSMISSION OPERATING EXP	<u>829,150</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,234,023
E-DEPX		Depreciation Expense-Transmission	567,573
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,823
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0
1	407324	Amortization of CDA CDR Fund	5,745
99	407327	Colstrip Reg. Asset Amortization	76,951
1	407333	Amortization of CDA Settlement Costs	940
99	407360	Amortization of CS2 & COLSTRIP O&M	75,067
1	407382	Amortization of CDA Settlement - Allocated	25,395
99	407395	Optional Renewable Power Revenue Offset	7,112
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407427	Colstrip Regulatory Deferral	(110,422)
99	407434	EIM Deferred O&M	(211,812)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(295,290)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(389,375)
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(242)
E-OTX		Taxes Other Than FIT--Prod & Trans	920,814
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,869,522
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	20,000,503

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	75,790
3	582000	Station Expense	13,708
3	583000	Overhead Line Expense	61,283
3	584000	Underground Line Expense	70,998
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	26,858
3	587000	Customer Installations Expense	22,134
3	588000	Miscellaneous Distribution Expense	163,914
3	589000	Rent	8,197
		MAINTENANCE:	
3	590000	Supervision & Engineering	32,843
3	591000	Structures	86,591
3	592000	Station Equipment	18,569
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	467,978
3	594000	Underground Lines	30,382
3	595000	Line Transformers	5,105
3	596000	Street Light & Signal System Maintenance Exp	798
3	597000	Meters	118
3	598000	Miscellaneous Distribution Expense	11,495
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,096,761</u>
E-DEPX		Depreciation Expense-Distribution	1,615,840
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	518,390
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,134,230</u>
		TOTAL DISTRIBUTION EXPENSES	<u>3,230,991</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	4,071
2	902000	Meter Reading Expenses	14,350
2	903XXX	Customer Records & Collection Expenses	301,223
2	904000	Uncollectible Accounts	77,842
2	905000	Misc Customer Accounts	1,566
		TOTAL CUSTOMER ACCOUNTS EXPENSES	399,052
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	759,813
2	909000	Advertising	9,458
2	910000	Misc Customer Service & Info Exp	(730)
		TOTAL CUSTOMER SERVICE & INFO EXP	768,541
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	737,651
4	921000	Office Supplies & Expenses	129,039
4	922000	Admin Exp Transferred--Credit	(3,151)
4	923000	Outside Services Employed	371,310
4	924000	Property Insurance Premium	66,804
4	925XXX	Injuries and Damages	263,964
4	926XXX	Employee Pensions and Benefits	887,117
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	159,266
4	930000	Miscellaneous General Expenses	129,504
4	931000	Rents	19,899
4	935000	Maintenance of General Plant	392,991
		TOTAL ADMIN & GEN OPERATING EXP	3,154,494

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	574,745
E-AMTX		Amortization Expense-General Plant - 303000	8,404
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,049,004
E-AMTX		Amortization Expense-General Plant - 390200, 3962	11,793
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407306	Regulatory Debit - AMI Amortization	0
99	407307	Regulatory Debit - Existing Meters Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	50,920
99	407314	Regulatory Debit - FISERVE Amortization	8,094
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0
99	407447	Regulatory Credit - COVID-19 Deferral	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(49,359)
E-OTX		Taxes Other Than FIT--A&G	127,246
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,780,847
		TOTAL ADMIN & GENERAL EXPENSES	4,935,341
		TOTAL EXPENSES BEFORE FIT	29,334,428
		NET OPERATING INCOME (LOSS) BEFORE FIT	4,558,969
E-FIT		FEDERAL INCOME TAX	461,414
E-FIT		DEFERRED FEDERAL INCOME TAX	(773,075)
E-FIT		AMORTIZED ITC	(14,940)
		ELECTRIC NET OPERATING INCOME (LOSS)	4,885,570

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Month Ended June 30, 2022
Average of Monthly Averages Basis

Report ID:
E-456-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(2,621)	85,341	82,720	(3,721)	55,924	52,203	1,100	29,417	30,517
1	456010	Other Electric Rev-Financial	0	138,562	138,562	0	90,800	90,800	0	47,762	47,762
1	456015	Other Electric Rev-CT Fuel Sales	0	18,374,851	18,374,851	0	12,041,040	12,041,040	0	6,333,811	6,333,811
1	456016	Other Electric Rev-Resource Opt	0	113,438	113,438	0	74,336	74,336	0	39,102	39,102
1	456017	Other Electric Rev-Non Resource	0	10,168	10,168	0	6,663	6,663	0	3,505	3,505
1	456018	Other Electric Rev-Extraction	0	51,584	51,584	0	33,803	33,803	0	17,781	17,781
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	1,125	1,125	0	737	737	0	388	388
1	456030	Other Electric Rev-Clearwater	(13,750)	137,500	123,750	0	90,104	90,104	(13,750)	47,396	33,646
1	456050	Other Electric Rev-Attachment Fees	61,731	0	61,731	55,559	0	55,559	6,172	0	6,172
1	456100	Transmission Revenue of Others	0	3,314,739	3,314,739	0	2,172,148	2,172,148	0	1,142,591	1,142,591
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,458	50,458	0	26,542	26,542
1	456130	Ancillary Services Revenue	0	87,207	87,207	0	57,147	57,147	0	30,060	30,060
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	594,234	0	594,234	423,382	0	423,382	170,852	0	170,852
1	456329	Amortization Res Decoupling Deferral	211,431	0	211,431	65,600	0	65,600	145,831	0	145,831
1	456338	Non-res Decoupling Deferred Rev	1,730,784	0	1,730,784	1,065,602	0	1,065,602	665,182	0	665,182
1	456339	Amortization Non-res Decoupling	(1,346,411)	0	(1,346,411)	(1,118,666)	0	(1,118,666)	(227,745)	0	(227,745)
1	456380	Other Electric Revenue-Clearwater	30,824	0	30,824	0	0	0	30,824	0	30,824
1	456700	Other Electric Rev-Low Voltage	15,947	0	15,947	10,714	0	10,714	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	97,177	97,177	0	51,117	51,117
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,198,401)	(1,198,401)	0	(785,312)	(785,312)	0	(413,089)	(413,089)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,198,401	1,198,401	0	785,312	785,312	0	413,089	413,089
1	456730	Other Elec Rev-Intraco Thermal	0	1,742,152	1,742,152	0	1,141,632	1,141,632	0	600,520	600,520
TOTAL ACCOUNT 456			1,282,169	24,281,961	25,564,130	498,470	15,911,969	16,410,439	783,699	8,369,992	9,153,691

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	9,791,849	9,791,849	0	6,416,599	6,416,599	0	3,375,250	3,375,250
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	175,770	175,770	0	115,182	115,182	0	60,588	60,588
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	850,787	0	850,787	0	0	0	850,787	0	850,787
1	555550	Non Monetary - Exchange Power	0	31,772	31,772	0	20,820	20,820	0	10,952	10,952
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	289,939	289,939	0	189,997	189,997	0	99,942	99,942
1	555710	Intercompany Purchase	0	87,207	87,207	0	57,147	57,147	0	30,060	30,060
1	555740	Purchased Power - EIM	0	265,320	265,320	0	173,864	173,864	0	91,456	91,456
TOTAL ACCOUNT 555			850,787	10,641,857	11,492,644	0	6,973,609	6,973,609	850,787	3,668,248	4,519,035

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,031	585,825	586,856	1,031	383,891	384,922	0	201,934	201,934
1	557010	Other Power Supply Expense - Financial	0	2,509,463	2,509,463	0	1,644,451	1,644,451	0	865,012	865,012
1	557018	Merchandise Processing Fee	0	5,047	5,047	0	3,307	3,307	0	1,740	1,740
1	557150	Fuel - Economic Dispatch	0	12,282,800	12,282,800	0	8,048,919	8,048,919	0	4,233,881	4,233,881
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(10,497)	0	(10,497)	0	0	0	(10,497)	0	(10,497)
1	557165	Other Resource Costs-CAISO Charges	0	51,923	51,923	0	34,025	34,025	0	17,898	17,898
1	557170	Broker Fees - Power	0	43,753	43,753	0	28,671	28,671	0	15,082	15,082
1	557171	REC Broker Fees	0	6,020	6,020	0	3,945	3,945	0	2,075	2,075
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	28,841	0	28,841	28,841	0	28,841	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	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	70,606	0	70,606	70,606	0	70,606	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(61,669)	0	(61,669)	(61,669)	0	(61,669)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	939,122	0	939,122	0	0	0	939,122	0	939,122
99	557390	Idaho PCA Amortization	561,704	0	561,704	0	0	0	561,704	0	561,704
1	557395	Optional Renewable Power Expense Offset	0	79	79	0	52	52	0	27	27
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	961,411	961,411	0	630,013	630,013	0	331,398	331,398
1	557711	Turbine Gas Bookout Offset	0	(961,411)	(961,411)	0	(630,013)	(630,013)	0	(331,398)	(331,398)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	3,647,973	3,647,973	0	2,390,517	2,390,517	0	1,257,456	1,257,456
TOTAL ACCOUNT 557			1,597,361	19,132,883	20,730,244	80,267	12,537,778	12,618,045	1,517,094	6,595,105	8,112,199

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	15,675	11,283	26,958	9,964	7,361	17,325	5,711	3,922	9,633
99	908600	Public Purpose Tariff Rider Expense Offset	2,333,801	0	2,333,801	1,568,278	0	1,568,278	765,523	0	765,523
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(22,573)	0	(22,573)	(7,230)	0	(7,230)	(15,343)	0	(15,343)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,326,903	11,283	2,338,186	1,571,012	7,361	1,578,373	755,891	3,922	759,813

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.241%	34.759%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended June 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.57%	54.57%
2	Cost of Debt		4.680%	4.684%
	Total Weighted Cost		2.554%	2.556%
E-APL	Net Rate Base	3,019,862,944	2,040,312,570	979,550,374
	Interest Deduction for FIT Calculation	77,146,891	52,109,583	25,037,308
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended June 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	101,196,304	67,302,907	33,893,397
E-OPS	Less: Operating & Maintenance Expense	64,599,647	41,049,818	23,549,829
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	14,656,813	10,438,664	4,218,149
E-OTX	Less: Taxes Other than FIT	7,383,787	5,817,337	1,566,450
	Net Operating Income Before FIT	14,556,057	9,997,088	4,558,969
E-INT	Less: Monthly Interest Expense	6,428,907	4,342,465	2,086,442
E-OTX	Less: ID ITC Deferred & Amortization	(2,131)	0	(2,131)
E-SCM	Plus: Schedule M Adjustments	(1,884,130)	(1,610,944)	(273,186)
	Taxable Net Operating Income	6,240,889	4,043,679	2,197,210
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,310,587	849,173	461,414
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	1,310,587	849,173	461,414
E-DTE	Deferred FIT	(272,942)	(98,490)	(174,452)
E-DTE	Customer Tax Credit Amortization	(1,462,166)	(863,543)	(598,623)
1	411400 Amortized Investment Tax Credit	(43,342)	(28,402)	(14,940)
	Total Net FIT/Deferred FIT	(467,863)	(141,262)	(326,601)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,747,308	8,923,198	15,670,506	4,681,913	5,893,389	10,575,302	2,065,395	3,029,809	5,095,204
12	997001 Contributions In Aid of Construction	0	691,666	691,666	0	463,769	463,769	0	227,897	227,897
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	(21,250)	(21,250)	0	(14,248)	(14,248)	0	(7,002)	(7,002)
99	997007 Idaho PCA	1,243,459	0	1,243,459	0	0	0	1,243,459	0	1,243,459
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	28,505	28,505	0	19,113	19,113	0	9,392	9,392
99	997018 DSM Tariff Rider	(177,604)	(52)	(177,656)	(271,601)	(35)	(271,636)	93,997	(17)	93,980
12	997020 FAS87 Current Pension Accrual	0	(94,929)	(94,929)	0	(63,651)	(63,651)	0	(31,278)	(31,278)
12	997027 Uncollectibles	(472,682)	(423,003)	(895,685)	(617,990)	(283,628)	(901,618)	145,308	(139,375)	5,933
99	997031 Decoupling Mechanism	(1,190,037)	0	(1,190,037)	(435,918)	0	(435,918)	(754,119)	0	(754,119)
12	997032 Interest Rate Swaps	0	374,193	374,193	0	250,900	250,900	0	123,293	123,293
99	997033 BPA Residential Exchange	316,712	0	316,712	208,370	0	208,370	108,342	0	108,342
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
99	997035 Leases	0	30,055	30,055	0	19,987	19,987	0	10,068	10,068
99	997043 Washington Deferred Power Costs	28,841	0	28,841	28,841	0	28,841	0	0	0
12	997044 Non-Monetary Power Costs	0	31,771	31,771	0	21,303	21,303	0	10,468	10,468
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(185,131)	(185,131)	0	(124,132)	(124,132)	0	(60,999)	(60,999)
12	997049 Tax Depreciation	0	(14,222,553)	(14,222,553)	0	(9,536,364)	(9,536,364)	0	(4,686,189)	(4,686,189)
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,399	49,399	0	24,275	24,275
99	997065 Amortization - Unbilled Revenue Add-Ins	10,963	0	10,963	21,663	0	21,663	(10,700)	0	(10,700)
12	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,217	109,217	0	57,450	57,450
12	997080 Book Transportation Depreciation	0	130,432	130,432	0	87,456	87,456	0	42,976	42,976
12	997081 Deferred Compensation	0	(11,357)	(11,357)	0	(7,615)	(7,615)	0	(3,742)	(3,742)
4	997082 Meal Disallowances	0	3,000	3,000	0	1,995	1,995	0	1,005	1,005
12	997083 Paid Time Off	0	223,576	223,576	0	149,910	149,910	0	73,666	73,666
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(66,369)	0	(66,369)	0	0	0	(66,369)	0	(66,369)
99	997095 WA REC Deferral	8,937	0	8,937	8,937	0	8,937	0	0	0
12	997096 CDA Settlement Costs	0	2,726	2,726	0	1,828	1,828	0	898	898
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(18,592)	(18,592)	0	(12,466)	(12,466)	0	(6,126)	(6,126)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(3,633,333)	(3,633,333)	0	(2,436,186)	(2,436,186)	0	(1,197,147)	(1,197,147)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997107 MDM System	357,221	0	357,221	357,221	0	357,221	0	0	0
99	997110 FISERVE	8,094	0	8,094	0	0	0	8,094	0	8,094
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115 AFUDC Equity DFIT Deferral	(102,651)	0	(102,651)	(102,651)	0	(102,651)	0	0	0
99	997117 Colstrip Plant Adjustment	(685,640)	0	(685,640)	(459,217)	0	(459,217)	(226,423)	0	(226,423)
99	997119 AFUDC Tax CPI	0	279,390	279,390	0	187,334	187,334	0	92,056	92,056
99	997120 Transportation Tax Disallowance	0	7,349	7,349	0	4,928	4,928	0	2,421	2,421
99	997123 EIM Deferred O&M	45,555	0	45,555	0	0	0	45,555	0	45,555

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997125 COVID-19	865,388	0	865,388	865,388	0	865,388	0	0	0
99	997126 Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	(119,080)	(119,080)	0	(79,844)	(79,844)	0	(39,236)	(39,236)
99	997129 Mixed Service Costs (IDD#5)	0	(1,300,000)	(1,300,000)	0	(871,663)	(871,663)	0	(428,337)	(428,337)
99	997130 Wild Fire Resiliency Deferral	(719,459)	0	(719,459)	(670,100)	0	(670,100)	(49,359)	0	(49,359)
99	997132 Battery Storage Deferral	164,721	0	164,721	164,721	0	164,721	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	52,974	0	52,974	52,974	0	52,974	0	0	0
99	997135 CS2 Deferred Insurance Proceeds	471,351	0	471,351	471,351	0	471,351	0	0	0
99	997136 Accum Provision for Rate Refund-EIM	213,000	0	213,000	213,000	0	213,000	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	7,178,948	(9,063,078)	(1,884,130)	4,558,360	(6,169,304)	(1,610,944)	2,620,588	(2,893,774)	(273,186)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.051%	32.949%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Month Ended June 30, 2022
Average of Monthly Averages Basis

Report ID:
E-DTE-1A

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	512,628	512,628	0	343,722	343,722	0	168,906	168,906
99	410100	Deferred Federal Income Tax Expense - Washington	334,368	0	334,368	334,368	0	334,368	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(44,578)	0	(44,578)	0	0	0	(44,578)	0	(44,578)
	410100	Total	289,790	512,628	802,418	334,368	343,722	678,090	(44,578)	168,906	124,328
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(800,444)	(800,444)	0	(536,745)	(536,745)	0	(263,699)	(263,699)
99	411100	Deferred Federal Income Tax Expense - Washington	(308,422)	0	(308,422)	(308,422)	0	(308,422)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(72,013)	0	(72,013)	0	0	0	(72,013)	0	(72,013)
	411100	Total	(380,435)	(800,444)	(1,180,879)	(308,422)	(536,745)	(845,167)	(72,013)	(263,699)	(335,712)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	68,587	0	68,587	68,587	0	68,587	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	36,932	0	36,932	0	0	0	36,932	0	36,932
	410193	Total	105,519	0	105,519	68,587	0	68,587	36,932	0	36,932
Total Deferred Federal Income Tax Expense			14,874	(287,816)	(272,942)	94,533	(193,023)	(98,490)	(79,659)	(94,793)	(174,452)
99	411193	Customer Tax Credit Amortization - Washington	(863,543)	0	(863,543)	(863,543)	0	(863,543)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(598,623)	0	(598,623)	0	0	0	(598,623)	0	(598,623)
	411193	Total	(1,462,166)	0	(1,462,166)	(863,543)	0	(863,543)	(598,623)	0	(598,623)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%			67.051%			32.949%
E-ALL	99	Not Allocated	0.000%			0.000%			0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	4,963	4,963	0	3,252	3,252	0	1,711	1,711
1	408140	State Kwh Generation Tax	0	185,878	185,878	0	121,806	121,806	0	64,072	64,072
1	408150	R&P Property Tax--Production	0	1,873,780	1,873,780	0	1,227,888	1,227,888	0	645,892	645,892
1	408180	R&P Property Tax--Transmission	0	606,727	606,727	0	397,588	397,588	0	209,139	209,139
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	2,671,348	2,671,348	0	1,750,534	1,750,534	0	920,814	920,814
DISTRIBUTION											
99	408110	State Excise Tax	1,706,762	0	1,706,762	1,706,762	0	1,706,762	0	0	0
99	408120	Municipal Occupation & License Tax	1,715,566	0	1,715,566	1,452,117	0	1,452,117	263,449	0	263,449
99	408160	Miscellaneous State or Local Tax--WA & ID	38	0	38	0	0	0	38	0	38
99	408170	R&P Property Tax--Distribution	905,256	0	905,256	648,222	0	648,222	257,034	0	257,034
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,131)	0	(2,131)	0	0	0	(2,131)	0	(2,131)
TOTAL DISTRIBUTION			4,325,491	0	4,325,491	3,807,101	0	3,807,101	518,390	0	518,390
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	88,779	298,169	386,948	61,417	198,285	259,702	27,362	99,884	127,246
TOTAL A&G			88,779	298,169	386,948	61,417	198,285	259,702	27,362	99,884	127,246
TOTAL TAXES OTHER THAN FIT			4,414,270	2,969,517	7,383,787	3,868,518	1,948,819	5,817,337	545,752	1,020,698	1,566,450

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,458,333	7,458,333	0	4,887,446	4,887,446	0	2,570,887	2,570,887
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	1,033,389	1,033,389	0	677,180	677,180	0	356,209	356,209
1	182381	CDA Settlement Past Storage	0	27,922,371	27,922,371	0	18,297,530	18,297,530	0	9,624,841	9,624,841
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)	2,787,869	120,740,001	123,527,870	2,787,869	80,293,308	83,081,177	0	40,446,693	40,446,693
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	12,143,638	12,143,638	0	8,075,641	8,075,641	0	4,067,997	4,067,997
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,624,757	7,624,757	0	5,070,540	5,070,540	0	2,554,217	2,554,217
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	58,850	16,273,614	16,214,764	39,136	16,253,900	0	19,714	19,714
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	7,102,435	7,102,435	0	4,723,190	4,723,190	0	2,379,245	2,379,245
TOTAL INTANGIBLE PLANT			22,023,370	336,360,196	358,383,566	22,023,370	222,767,640	244,791,010	0	113,592,556	113,592,556
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	111,551,797	28,854,241	140,406,038	72,885,106	18,908,184	91,793,290	38,666,691	9,946,057	48,612,748
1	312000	Boiler Plant	144,173,217	46,807,685	190,980,902	93,283,525	30,673,076	123,956,601	50,889,692	16,134,609	67,024,301
1	313000	Generators	(78,467)	0	(78,467)	(51,638)	0	(51,638)	(26,829)	0	(26,829)
1	314000	Turbogenerator Units	39,329,199	18,589,251	57,918,450	25,710,014	12,181,536	37,891,550	13,619,185	6,407,715	20,026,900
1	315000	Accessory Electric Equipment	18,020,494	12,501,013	30,521,507	11,774,454	8,191,914	19,966,368	6,246,040	4,309,099	10,555,139
1	316000	Miscellaneous Power Plant Equipment	14,579,093	2,476,959	17,056,052	9,528,171	1,623,151	11,151,322	5,050,922	853,808	5,904,730
TOTAL STEAM PRODUCTION PLANT			327,575,333	113,086,732	440,662,065	213,129,632	74,105,735	287,235,367	114,445,701	38,980,997	153,426,698
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	109,552,672	109,552,672	0	71,789,866	71,789,866	0	37,762,806	37,762,806
1	332XXX	Reservoirs, Dams, & Waterways	0	253,335,738	253,335,738	0	166,010,909	166,010,909	0	87,324,829	87,324,829
1	333000	Waterwheels, Turbines, & Generators	0	235,546,035	235,546,035	0	154,353,317	154,353,317	0	81,192,718	81,192,718
1	334000	Accessory Electric Equipment	0	84,575,784	84,575,784	0	55,422,511	55,422,511	0	29,153,273	29,153,273
1	335XXX	Miscellaneous Power Plant Equipment	0	13,263,640	13,263,640	0	8,691,663	8,691,663	0	4,571,977	4,571,977
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	765,811,457	765,811,457	0	501,836,247	501,836,247	0	263,975,210	263,975,210
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	17,384,432	17,384,432	0	11,392,018	11,392,018	0	5,992,414	5,992,414
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,989	21,069,989	0	13,807,164	13,807,164	0	7,262,825	7,262,825
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	239,550,775	239,550,775	0	156,977,623	156,977,623	0	82,573,152	82,573,152
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	25,656,525	25,656,525	0	16,812,721	16,812,721	0	8,843,804	8,843,804
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	1,642,283	1,642,283	0	1,076,188	1,076,188	0	566,095	566,095
TOTAL OTHER PRODUCTION PLANT			0	327,858,435	327,858,435	0	214,845,633	214,845,633	0	113,012,802	113,012,802
TOTAL PRODUCTION PLANT			327,575,333	1,206,756,624	1,534,331,957	213,129,632	790,787,615	1,003,917,247	114,445,701	415,969,009	530,414,710

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,247,484	29,875,842	410,632	19,165,876	19,576,508	217,726	10,081,608	10,299,334	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	27,037	30,426,324	30,453,361	17,717	19,938,370	19,956,087	9,320	10,487,954	10,497,274	
1	353XXX	Station Equipment	12,673,041	339,632,278	352,305,319	8,283,854	222,561,032	230,844,886	4,389,187	117,071,246	121,460,433	
1	354000	Towers & Fixtures	16,012,659	1,167,384	17,180,043	10,464,321	764,987	11,229,308	5,548,338	402,397	5,950,735	
1	355000	Poles & Fixtures	5,418	342,231,900	342,237,318	3,541	224,264,564	224,268,105	1,877	117,967,336	117,969,213	
1	356000	Overhead Conductors & Devices	12,549,975	166,563,733	179,113,708	8,201,459	109,149,214	117,350,673	4,348,516	57,414,519	61,763,035	
1	357000	Underground Conduit	0	3,157,911	3,157,911	0	2,069,379	2,069,379	0	1,088,532	1,088,532	
1	358000	Underground Conductors & Devices	0	6,785,839	6,785,839	0	4,446,760	4,446,760	0	2,339,079	2,339,079	
1	359000	Roads & Trails	78,834	2,529,303	2,608,137	51,518	1,657,452	1,708,970	27,316	871,851	899,167	
		TOTAL TRANSMISSION PLANT	41,975,322	921,742,156	963,717,478	27,433,042	604,017,634	631,450,676	14,542,280	317,724,522	332,266,802	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	11,834,919	0	11,834,919	10,364,365	0	10,364,365	1,470,554	0	1,470,554	
99	360400	Land Easements	3,979,951	0	3,979,951	1,362,887	0	1,362,887	2,617,064	0	2,617,064	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,241,884	0	28,241,884	20,581,289	0	20,581,289	7,660,595	0	7,660,595	
3	362000	Station Equipment	159,417,794	3,186,440	162,604,234	105,763,618	2,308,162	108,071,780	53,654,176	878,278	54,532,454	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	520,506,736	0	520,506,736	342,995,817	0	342,995,817	177,510,919	0	177,510,919	
99	365000	Overhead Conductors & Devices	327,678,720	0	327,678,720	205,055,906	0	205,055,906	122,622,814	0	122,622,814	
99	366000	Underground Conduit	148,145,114	0	148,145,114	97,607,640	0	97,607,640	50,537,474	0	50,537,474	
99	367000	Underground Conductors & Devices	263,402,633	0	263,402,633	177,233,149	0	177,233,149	86,169,484	0	86,169,484	
99	368000	Line Transformers	313,633,543	0	313,633,543	216,289,788	0	216,289,788	97,343,755	0	97,343,755	
99	369XXX	Services	207,459,142	0	207,459,142	135,830,073	0	135,830,073	71,629,069	0	71,629,069	
99	371XXX	Installations on Customers' Premises	6,027,889	0	6,027,889	6,027,889	0	6,027,889	0	0	0	
99	370XXX	Meters	85,890,223	0	85,890,223	61,200,776	0	61,200,776	24,689,447	0	24,689,447	
99	373XXX	Street Light & Signal Systems	75,628,856	0	75,628,856	49,040,143	0	49,040,143	26,588,713	0	26,588,713	
		TOTAL DISTRIBUTION PLANT	2,152,215,254	3,186,440	2,155,401,694	1,429,353,340	2,308,162	1,431,661,502	722,861,914	878,278	723,740,192	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,513,718	9,345,324	10,859,042	811,811	6,214,734	7,026,545	701,907	3,130,590	3,832,497	
4	390XXX	Structures & Improvements	26,607,837	108,537,521	135,145,358	17,733,619	72,178,537	89,912,156	8,874,218	36,358,984	45,233,202	
4	391XXX	Office Furniture & Equipment	4,737,195	50,909,450	55,646,645	4,721,722	33,855,293	38,577,015	15,473	17,054,157	17,069,630	
4	392XXX	Transportation Equipment	40,313,974	29,343,545	69,657,519	27,512,231	19,513,751	47,025,982	12,801,743	9,829,794	22,631,537	
4	393000	Stores Equipment	599,447	4,043,117	4,642,564	404,782	2,688,713	3,093,495	194,665	1,354,404	1,549,069	
4	394000	Tools, Shop & Garage Equipment	2,381,121	17,493,809	19,874,930	1,257,037	11,633,558	12,890,595	1,124,084	5,860,251	6,984,335	
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	3,767,609	4,183,488	400,088	2,505,498	2,905,586	15,791	1,262,111	1,277,902	
4	396XXX	Power Operated Equipment	22,474,306	8,100,313	30,574,619	13,434,046	5,386,789	18,820,835	9,040,260	2,713,524	11,753,784	
4	397XXX	Communications Equipment	32,368,488	91,940,869	124,309,357	22,986,488	61,141,597	84,128,085	9,382,000	30,799,272	40,181,272	
4	398000	Miscellaneous Equipment	13,505	777,092	790,597	0	516,774	516,774	13,505	260,318	273,823	
		TOTAL GENERAL PLANT	131,425,470	324,375,435	455,800,905	89,261,824	215,712,908	304,974,732	42,163,646	108,662,527	150,826,173	
		TOTAL PLANT IN SERVICE	2,675,214,749	2,792,420,851	5,467,635,600	1,781,201,208	1,835,593,959	3,616,795,167	894,013,541	956,826,892	1,850,840,433	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(273,197,499)	(76,064,448)	(349,261,947)	(179,756,675)	(49,845,033)	(229,601,708)	(93,440,824)	(26,219,415)	(119,660,239)	
E-ADEP		Hydro Production Plant	0	(180,142,822)	(180,142,822)	0	(118,047,591)	(118,047,591)	0	(62,095,231)	(62,095,231)	
E-ADEP		Other Production Plant	0	(163,668,080)	(163,668,080)	0	(107,251,693)	(107,251,693)	0	(56,416,387)	(56,416,387)	
E-ADEP		Transmission Plant	(26,890,466)	(232,360,250)	(259,250,716)	(16,440,973)	(152,265,672)	(168,706,645)	(10,449,493)	(80,094,578)	(90,544,071)	
E-ADEP		Distribution Plant	(708,859,479)	(449,335)	(709,308,814)	(440,179,072)	(325,485)	(440,504,557)	(268,680,407)	(123,850)	(268,804,257)	
E-ADEP		General Plant	(51,915,944)	(111,386,000)	(163,301,944)	(32,973,870)	(74,072,804)	(107,046,674)	(18,942,074)	(37,313,196)	(56,255,270)	
TOTAL ACCUMULATED DEPRECIATION			(1,060,863,388)	(764,070,935)	(1,824,934,323)	(669,350,590)	(501,808,278)	(1,171,158,868)	(391,512,798)	(262,262,657)	(653,775,455)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,832,939)	(17,832,939)	0	(11,685,925)	(11,685,925)	0	(6,147,014)	(6,147,014)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(397,702)	0	(397,702)	(397,702)	0	(397,702)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,510,059)	(3,510,059)	0	(2,333,167)	(2,333,167)	0	(1,176,892)	(1,176,892)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(12,002,845)	(113,809,926)	(125,812,771)	(12,002,845)	(75,684,738)	(87,687,583)	0	(38,125,188)	(38,125,188)	
E-AAAMT		General Plant - 390200, 396200	0	(930,989)	(930,989)	0	(619,117)	(619,117)	0	(311,872)	(311,872)	
TOTAL ACCUMULATED AMORTIZATION			(12,400,547)	(136,083,913)	(148,484,460)	(12,400,547)	(90,322,947)	(102,723,494)	0	(45,760,966)	(45,760,966)	
TOTAL ACCUMULATED DEPR/AMORT			(1,073,263,935)	(900,154,848)	(1,973,418,783)	(681,751,137)	(592,131,225)	(1,273,882,362)	(391,512,798)	(308,023,623)	(699,536,421)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,601,950,814	1,892,266,003	3,494,216,817	1,099,450,071	1,243,462,734	2,342,912,805	502,500,743	648,803,269	1,151,304,012	
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	(533,015,860)	(533,015,860)	0	(357,392,464)	(357,392,464)	0	(175,623,396)	(175,623,396)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(54,651,029)	(54,651,029)	0	(36,343,481)	(36,343,481)	0	(18,307,548)	(18,307,548)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,948,876)	(2,948,876)	0	(1,961,032)	(1,961,032)	0	(987,844)	(987,844)	
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	(5,863,698)	(5,863,698)	0	(3,842,481)	(3,842,481)	0	(2,021,217)	(2,021,217)	
1		ADFIT - CDA Settlement Costs (283333)	0	273,000	273,000	0	178,897	178,897	0	94,103	94,103	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(957,950)	(957,950)	0	(642,315)	(642,315)	0	(315,635)	(315,635)	
TOTAL ACCUMULATED DFIT			0	(596,881,650)	(596,881,650)	0	(399,814,836)	(399,814,836)	0	(197,066,814)	(197,066,814)	
NET ELECTRIC UTILITY PLANT			1,601,950,814	1,295,384,353	2,897,335,167	1,099,450,071	843,647,898	1,943,097,969	502,500,743	451,736,455	954,237,198	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	72.437%	27.563%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.051%	32.949%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,601,950,814	1,295,384,353	2,897,335,167	#####	843,647,898	1,943,097,969	502,500,743	451,736,455	954,237,198
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,624,732	40,845,536	48,470,268	5,792,543	27,162,690	32,955,233	1,832,189	13,682,846	15,515,035
4	Accumulated Amortization - AFUDC (182318)	(1,496,669)	(5,280,917)	(6,777,586)	(1,196,271)	(3,511,863)	(4,708,134)	(300,398)	(1,769,054)	(2,069,452)
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)	2,155,557	0	2,155,557	0	0	0	2,155,557	0	2,155,557
99	ADFIT - Boulder Park Disallowed (190040)	93,333	0	93,333	0	0	0	93,333	0	93,333
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:	16,932,824	0	16,932,824	16,932,824	0	16,932,824	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	25,785,167	0	25,785,167	25,785,167	0	25,785,167	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(4,693,225)	0	(4,693,225)	(4,693,225)	0	(4,693,225)	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)	(3,893,475)	0	(3,893,475)	(1,311,774)	0	(1,311,774)	(2,581,701)	0	(2,581,701)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(71,592,836)	0	(71,592,836)	(47,985,915)	0	(47,985,915)	(23,606,921)	0	(23,606,921)
99	ADFIT-Customer Tax Credit (190393)	15,034,495	0	15,034,495	10,077,042	0	10,077,042	4,957,453	0	4,957,453
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(11,306,001)	0	(11,306,001)	(7,221,367)	0	(7,221,367)	(4,084,634)	0	(4,084,634)
99	Colstrip-Regulatory Asset (182327)	12,731,383	0	12,731,383	6,686,291	0	6,686,291	6,045,092	0	6,045,092
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,355,091	0	1,355,091	1,184,346	0	1,184,346	170,745	0	170,745
99	Colstrip Reg Asset ADFIT (283376)	(1,757,078)	0	(1,757,078)	(1,174,637)	0	(1,174,637)	(582,441)	0	(582,441)
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)	(3,932,521)	0	(3,932,521)	(2,695,553)	0	(2,695,553)	(1,236,968)	0	(1,236,968)
99	Colstrip ARO Liability (230027)	(13,949,644)	0	(13,949,644)	(9,116,095)	0	(9,116,095)	(4,833,549)	0	(4,833,549)
99	Colstrip ARO ADFIT (190376)	2,929,425	0	2,929,425	1,914,380	0	1,914,380	1,015,045	0	1,015,045
99	Colstrip ARO ADFIT (283377)	(2,368,787)	0	(2,368,787)	(1,521,616)	0	(1,521,616)	(847,171)	0	(847,171)
99	Customer Deposits (235199)	(3,082)	0	(3,082)	(3,082)	0	(3,082)	0	0	0
C-WKC	Working Capital	104,642,649	0	104,642,649	72,169,367	0	72,169,367	32,473,282	0	32,473,282
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	86,963,158	35,564,619	122,527,777	73,563,774	23,650,827	97,214,601	13,399,384	11,913,792	25,313,176
	NET RATE BASE	1,688,913,972	1,330,948,972	3,019,862,944	#####	867,298,725	2,040,312,570	515,900,127	463,650,247	979,550,374

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	268,546	268,546			268,546	268,546		175,978	175,978		92,568	92,568	
	Steam (ED-ID)	355,461	355,461		355,461		355,461				355,461		355,461	
	Steam (ED-WA)	974,743	974,743		974,743		974,743	974,743		974,743			974,743	
1	Hydro (ED-AN)	1,365,488	1,365,488			1,365,488	1,365,488		894,804	894,804		470,684	470,684	
1	Other (ED-AN)	914,737	914,737			914,737	914,737		599,427	599,427		315,310	315,310	
Total Electric Production		3,878,975	3,878,975			1,330,204	2,548,771	3,878,975	974,743	1,670,209	2,644,952	355,461	878,562	1,234,023
Electric Transmission														
1	ED-AN	1,580,039	1,580,039				1,580,039	1,580,039		1,035,400	1,035,400		544,639	544,639
	ED-ID	22,934	22,934		22,934		22,934				22,934		22,934	
	ED-WA	43,266	43,266		43,266		43,266	43,266		43,266			43,266	
Total Electric Transmissic		1,646,239	1,646,239			66,200	1,580,039	1,646,239	43,266	1,035,400	1,078,666	22,934	544,639	567,573
Electric Distribution														
3	ED-AN	7,116	7,116				7,116	7,116		5,155	5,155		1,961	1,961
	ED-ID	1,613,879	1,613,879		1,613,879		1,613,879				1,613,879		1,613,879	
	ED-WA	3,093,566	3,093,566		3,093,566		3,093,566	3,093,566		3,093,566			3,093,566	
Total Electric Distribution		4,714,561	4,714,561			4,707,445	7,116	4,714,561	3,093,566	5,155	3,098,721	1,613,879	1,961	1,615,840
Gas Underground Storage														
	GD-AN	60,537		60,537										
	GD-OR	10,486			10,486									
Total Gas Underground St		71,023		60,537	10,486									
Gas Distribution														
	GD-AN	4,786		4,786										
	GD-ID	570,485		570,485										
	GD-WA	1,301,773		1,301,773										
	GD-OR	857,102			857,102									
Total Gas Distribution		2,734,146		1,877,044	857,102									
General Plant														
4	ED-AN	248,874	248,874				248,874	248,874		165,504	165,504		83,370	83,370
	ED-ID	42,360	42,360		42,360		42,360				42,360		42,360	
	ED-WA	101,069	101,069		101,069		101,069	101,069		101,069			101,069	
7,4	CD-AA	1,707,206	1,206,909	345,334	154,963		1,206,909	1,206,909		802,607	802,607		404,302	404,302
9,4	CD-AN	53,617	41,649	11,968			41,649	41,649		27,697	27,697		13,952	13,952
9	CD-ID	39,601	30,761	8,840		30,761	30,761	30,761				30,761	30,761	
9	CD-WA	187,619	145,739	41,880		145,739	145,739	145,739		145,739	145,739			
8	GD-AA	31,848		21,891	9,957									
	GD-AN	2,626		2,626										
	GD-ID	3,300		3,300										
	GD-WA	90,459		90,459										
	GD-OR	17,558			17,558									
Total General Plant		2,526,137	1,817,361	526,298	182,478	319,929	1,497,432	1,817,361	246,808	995,808	1,242,616	73,121	501,624	574,745
Total Depreciation Expens		15,571,081	12,057,136	2,463,879	1,050,066	6,423,778	5,633,358	12,057,136	4,358,383	3,706,572	8,064,955	2,065,395	1,926,786	3,992,181

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	72.437%	27.563%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4 Jurisdictional 4-Factor Ratio	66.501%	33.499%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,152	50,152		26,381	26,381	
1	Misc Intangible Plt (303000)	ED-AN	21,589	21,589		21,589	21,589		14,147	14,147		7,442	7,442	
Total Production/Transmission			98,122	98,122		98,122	98,122		64,299	64,299		33,823	33,823	
Distribution														
	Franchises (302000)	ED-WA	9,006	9,006		9,006	9,006		9,006	9,006				
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489				
Total Distribution			9,495	9,495		9,495	9,495		9,495	9,495				
General Plant - 303000														
7,4		CD-AA	34,569	24,439	6,992	3,138				16,252	16,252		8,187	8,187
9,1		CD-AN	811	630	181		630		413	413		217	217	
		GD-ID	1,233		1,233									
		GD-WA	2,072		2,072									
		GD-OR	672			672								
Total General Plant - 303000			39,357	25,069	10,478	3,810		25,069	25,069	16,665	16,665		8,404	8,404
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	3,600,298	2,545,231	728,268	326,799		2,545,231	2,545,231	1,692,604	1,692,604		852,627	852,627
9,4		CD-AN	10,008	7,774	2,234		7,774		5,170	5,170		2,604	2,604	
9,4		CD-ID	0	0	0		0				0		0	
9,4		CD-WA	309,434	240,362	69,072		240,362		240,362	240,362			0	
4		ED-AN	578,444	578,444			578,444		384,671	384,671		193,773	193,773	
		ED-ID	0	0			0				0		0	
		ED-WA	73,674	73,674			73,674		73,674	73,674			0	
8		GD-AA	7,446		5,118	2,328								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031X			4,579,304	3,445,485	804,692	329,127		3,131,449	3,131,449	3,140,336	3,140,336		1,049,004	1,049,004
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0	0								
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0		0	0	0	0		0	
4		ED-AN	35,203	35,203			35,203		23,410	23,410		11,793	11,793	
		GD-OR	0			0								
Total General Plant - 390200, 396200			35,203	35,203	0	0		35,203	35,203	23,410	23,410		11,793	11,793
Total Amortization Expense			4,761,481	3,613,374	815,170	332,937		3,289,843	3,289,843	2,510,350	2,510,350		1,103,024	1,103,024

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(76,064,448)	(76,064,448)			(76,064,448)	(76,064,448)		(49,845,033)	(49,845,033)		(26,219,415)	(26,219,415)	
	Steam (ED-ID)	(93,440,824)	(93,440,824)		(93,440,824)	(93,440,824)	(93,440,824)				(93,440,824)	(93,440,824)	(93,440,824)	
	Steam (ED-WA)	(179,756,675)	(179,756,675)		(179,756,675)	(179,756,675)	(179,756,675)	(179,756,675)						
1	Hydro (ED-AN)	(180,142,822)	(180,142,822)		(180,142,822)	(180,142,822)	(180,142,822)		(118,047,591)	(118,047,591)		(62,095,231)	(62,095,231)	
1	Other (ED-AN)	(163,668,080)	(163,668,080)		(163,668,080)	(163,668,080)	(163,668,080)		(107,251,693)	(107,251,693)		(56,416,387)	(56,416,387)	
Total Electric Production		(693,072,849)	(693,072,849)		(273,197,499)	(419,875,350)	(693,072,849)		(179,756,675)	(275,144,317)	(454,900,992)	(93,440,824)	(144,731,033)	(238,171,857)
Electric Transmission														
1	ED-AN	(232,360,250)	(232,360,250)			(232,360,250)	(232,360,250)		(152,265,672)	(152,265,672)		(80,094,578)	(80,094,578)	
	ED-ID	(10,449,493)	(10,449,493)		(10,449,493)	(10,449,493)	(10,449,493)				(10,449,493)	(10,449,493)	(10,449,493)	
	ED-WA	(16,440,973)	(16,440,973)		(16,440,973)	(16,440,973)	(16,440,973)	(16,440,973)						
Total Electric Transmissic		(259,250,716)	(259,250,716)		(26,890,466)	(232,360,250)	(259,250,716)		(16,440,973)	(152,265,672)	(168,706,645)	(10,449,493)	(80,094,578)	(90,544,071)
Electric Distribution														
3	ED-AN	(449,335)	(449,335)			(449,335)	(449,335)		(325,485)	(325,485)		(123,850)	(123,850)	
	ED-ID	(268,680,407)	(268,680,407)		(268,680,407)	(268,680,407)	(268,680,407)				(268,680,407)	(268,680,407)	(268,680,407)	
	ED-WA	(440,179,072)	(440,179,072)		(440,179,072)	(440,179,072)	(440,179,072)	(440,179,072)						
Total Electric Distribution		(709,308,814)	(709,308,814)		(708,859,479)	(449,335)	(709,308,814)		(440,179,072)	(325,485)	(440,504,557)	(268,680,407)	(123,850)	(268,804,257)
Gas Underground Storage														
	GD-AN	(18,808,984)	(18,808,984)											
	GD-OR	(1,574,507)		(1,574,507)										
Total Gas Underground St		(20,383,491)		(1,574,507)										
Gas Distribution														
	GD-AN	(1,992,394)	(1,992,394)											
	GD-ID	(98,205,831)	(98,205,831)											
	GD-WA	(179,007,456)	(179,007,456)											
	GD-OR	(135,465,466)		(135,465,466)										
Total Gas Distribution		(414,671,147)		(279,205,681)		(135,465,466)								
General Plant														
4	ED-AN	(38,644,957)	(38,644,957)			(38,644,957)	(38,644,957)		(25,699,283)	(25,699,283)		(12,945,674)	(12,945,674)	
	ED-ID	(13,199,817)	(13,199,817)		(13,199,817)	(13,199,817)	(13,199,817)				(13,199,817)	(13,199,817)	(13,199,817)	
	ED-WA	(24,779,885)	(24,779,885)		(24,779,885)	(24,779,885)	(24,779,885)	(24,779,885)						
7,4	CD-AA	(93,789,246)	(66,304,307)	(18,971,689)	(8,513,250)	(66,304,307)	(66,304,307)		(44,093,027)	(44,093,027)		(22,211,280)	(22,211,280)	
9,4	CD-AN	(8,286,434)	(6,436,736)	(1,849,698)		(6,436,736)	(6,436,736)		(4,280,494)	(4,280,494)		(2,156,242)	(2,156,242)	
9	CD-ID	(7,392,385)	(5,742,257)	(1,650,128)		(5,742,257)	(5,742,257)				(5,742,257)	(5,742,257)	(5,742,257)	
9	CD-WA	(10,548,656)	(8,193,985)	(2,354,671)		(8,193,985)	(8,193,985)	(8,193,985)						
8	GD-AA	(2,417,838)		(1,661,925)	(755,913)									
	GD-AN	(3,774,055)		(3,774,055)										
	GD-ID	(2,407,617)		(2,407,617)										
	GD-WA	(11,886,154)		(11,886,154)										
	GD-OR	(5,559,040)		(5,559,040)										
Total General Plant		(222,686,084)	(163,301,944)	(44,555,937)	(14,828,203)	(51,915,944)	(111,386,000)	(163,301,944)	(32,973,870)	(74,072,804)	(107,046,674)	(18,942,074)	(37,313,196)	(56,255,270)
Total Accumulated Depr		(2,319,373,101)	(1,824,934,323)	(342,570,602)	(151,868,176)	(1,060,863,388)	(764,070,935)	(1,824,934,323)	(669,350,590)	(501,808,278)	(1,171,158,868)	(391,512,798)	(262,262,657)	(653,775,455)

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	27.563%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	66.501%
							33.499%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000) ED-AN	(15,154,287)	(15,154,287)			(15,154,287)	(15,154,287)			(9,930,604)	(9,930,604)			(5,223,683)	(5,223,683)	
1	Misc Intangible Plt (3030 ED-AN	(2,678,652)	(2,678,652)			(2,678,652)	(2,678,652)			(1,755,321)	(1,755,321)			(923,331)	(923,331)	
Total Production/Transmission		(17,832,939)	(17,832,939)			(17,832,939)	(17,832,939)			(11,685,925)	(11,685,925)			(6,147,014)	(6,147,014)	
Distribution																
	Franchises (302000) ED-WA	(334,742)	(334,742)			(334,742)	(334,742)	(334,742)			(334,742)					
	Misc Intangible Plt (3030 ED-WA	(62,960)	(62,960)			(62,960)	(62,960)	(62,960)			(62,960)					
Total Distribution		(397,702)	(397,702)			(397,702)	(397,702)	(397,702)			(397,702)					
General Plant - 303000																
7,4	CD-AA	(4,811,088)	(3,401,199)	(973,187)	(436,702)	(3,401,199)	(3,401,199)			(2,261,831)	(2,261,831)			(1,139,368)	(1,139,368)	
9,1	CD-AN	(140,142)	(108,860)	(31,282)		(108,860)	(108,860)			(71,336)	(71,336)			(37,524)	(37,524)	
	GD-ID	(152,035)		(152,035)												
	GD-WA	(302,134)		(302,134)												
	GD-OR	(124,632)			(124,632)											
Total General Plant - 303000		(5,530,031)	(3,510,059)	(1,458,638)	(561,334)	(3,510,059)	(3,510,059)			(2,333,167)	(2,333,167)			(1,176,892)	(1,176,892)	
Miscellaneous IT Intangible Plant -3031XX																
7,4	CD-AA	(141,235,388)	(99,846,358)	(28,569,094)	(12,819,936)	(99,846,358)	(99,846,358)			(66,398,826)	(66,398,826)			(33,447,532)	(33,447,532)	
9,4	CD-AN	(328,208)	(254,945)	(73,263)		(254,945)	(254,945)			(169,541)	(169,541)			(85,404)	(85,404)	
9	CD-ID	0	0	0		0	0			0	0	0	0	0	0	
9	CD-WA	(13,531,817)	(10,511,245)	(3,020,572)		(10,511,245)	(10,511,245)	(10,511,245)			(10,511,245)			0	0	
4	ED-AN	(13,708,623)	(13,708,623)			(13,708,623)	(13,708,623)			(9,116,371)	(9,116,371)			(4,592,252)	(4,592,252)	
	ED-ID	0	0			0	0			0	0			0	0	
	ED-WA	(1,491,600)	(1,491,600)			(1,491,600)	(1,491,600)	(1,491,600)			(1,491,600)			0	0	
8	GD-AA	(216,147)		(148,571)	(67,576)											
	GD-AN	0		0												
	GD-OR	0			0											
Total Misc IT Intangible Plant - 3031XX		(170,511,783)	(125,812,771)	(31,811,500)	(12,887,512)	(12,002,845)	(113,809,926)	(125,812,771)			(12,002,845)	(75,684,738)	(87,687,583)	0	(38,125,188)	(38,125,188)
Gas Underground Storage																
	GD-AN	0		0												
Total Gas Underground Storage		0		0												
General Plant - 390200, 396200																
7,4	CD-AA	0	0	0	0	0	0			0	0			0	0	
9	CD-ID	0	0	0		0	0						0		0	
9	CD-WA	0	0	0		0	0			0	0					
4	ED-AN	(930,989)	(930,989)			(930,989)	(930,989)			(619,117)	(619,117)			(311,872)	(311,872)	
	ED-WA	0	0			0	0			0	0					
	GD-WA	0		0												
	GD-OR	0			0											
Total General Plant - 390200, 396200		(930,989)	(930,989)	0	0	0	(930,989)	(930,989)		0	(619,117)	(619,117)	0	(311,872)	(311,872)	
Total Accumulated Amortization		(195,203,444)	(148,484,460)	(33,270,138)	(13,448,846)	(12,400,547)	(136,083,913)	(148,484,460)		(12,400,547)	(90,322,947)	(102,723,494)	0	(45,760,966)	(45,760,966)	

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,276,837	8,294,951	2,837,816	9,144,070	20,276,837	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,052,466	0	0	0	0	25,052,466	0	0	25,052,466	0	0	0
99	GD-OR / AS	4,277,008	0	0	0	0	0	0	0	4,277,008	0	4,277,008	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,940,032	0	0	91,154,155	91,154,155	0	0	26,081,990	26,081,990	0	11,703,887	11,703,887
9	CD-WA / ID / AN	30,529,062	9,438,667	6,036,402	8,239,296	23,714,365	2,712,350	1,734,655	2,367,692	6,814,697	0	0	0
	TOTAL ACCOUNT	209,075,405	17,733,618	8,874,218	108,537,521	135,145,357	27,764,816	1,734,655	28,449,682	57,949,153	4,277,008	11,703,887	15,980,895
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,560,913	529,385	7,798	2,023,730	2,560,913	0	0	0	0	0	0	0
99	GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	140,856	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	321,541	0	0	0	0	0	0	221,014	221,014	0	100,527	100,527
7	CD-AA	68,797,646	0	0	48,636,496	48,636,496	0	0	13,916,388	13,916,388	0	6,244,762	6,244,762
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
	TOTAL ACCOUNT	77,560,862	4,721,723	15,473	50,909,451	55,646,647	1,345,590	2,206	14,209,021	15,556,817	12,109	6,345,289	6,357,398
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	58,836,692	25,835,915	11,926,422	21,074,355	58,836,692	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,863,723	0	0	0	0	9,931,078	3,335,090	2,597,555	15,863,723	0	0	0
99	GD-OR / AS	4,733,457	0	0	0	0	0	0	0	4,733,457	0	4,733,457	0
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,571,576	0	0	5,352,726	5,352,726	0	0	1,531,578	1,531,578	0	687,272	687,272
9	CD-WA / ID / AN	7,039,446	1,676,316	875,321	2,916,464	5,468,101	481,716	251,537	838,092	1,571,345	0	0	0
	TOTAL ACCOUNT	94,142,082	27,512,231	12,801,743	29,343,545	69,657,519	10,412,794	3,586,627	5,034,028	19,033,449	4,733,457	717,657	5,451,114

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	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	5,356,636	345,916	194,665	3,620,347	4,160,928	99,404	55,940	1,040,364	1,195,708	0	0	0	
		TOTAL ACCOUNT	6,085,087	404,782	194,665	4,043,117	4,642,564	321,757	55,940	1,042,897	1,420,594	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,659,721	1,236,827	370,811	6,052,083	7,659,721	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,505,141	0	0	0	0	2,599,692	404,513	500,936	3,505,141	0	0	0	
99		GD-OR / AS	1,003,412	0	0	0	0	0	0	0	0	1,003,412	0	1,003,412	
8		GD-AA	5,721,629	0	0	0	0	0	0	3,932,819	3,932,819	0	1,788,810	1,788,810	
7		CD-AA	15,066,264	0	0	10,651,095	10,651,095	0	0	3,047,604	3,047,604	0	1,367,565	1,367,565	
9		CD-WA / ID / AN	2,013,587	20,210	753,273	790,631	1,564,114	5,808	216,465	227,200	449,473	0	0	0	
		TOTAL ACCOUNT	34,969,754	1,257,037	1,124,084	17,493,809	19,874,930	2,605,500	620,978	7,708,559	10,935,037	1,003,412	3,156,375	4,159,787	
	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	3,130,224	400,088	15,791	2,714,345	3,130,224	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	5,072,374	400,088	15,791	3,767,609	4,183,488	106,253	0	556,115	662,368	18,586	207,932	226,518	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	29,065,583	13,182,305	8,647,811	7,235,467	29,065,583	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	35,205,188	13,434,047	9,040,259	8,100,312	30,574,618	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	47,579,003	12,631,180	6,500,656	28,447,167	47,579,003	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	894,403	0	0	0	0	602,005	290,445	1,953	894,403	0	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	87,747,341	0	0	62,032,983	62,032,983	0	0	17,749,532	17,749,532	0	7,964,826	7,964,826	
9		CD-WA/ ID / AN	18,920,894	10,355,309	2,881,344	1,460,719	14,697,372	2,975,761	828,000	419,761	4,223,522	0	0	0	
		TOTAL ACCOUNT	156,139,565	22,986,489	9,382,000	91,940,869	124,309,358	3,577,766	1,118,445	18,338,479	23,034,690	754,626	8,040,891	8,795,517	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	289,358	0	6,846	282,512	289,358	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	445	0	0	0	0	0	0	306	306	0	139	139	
7		CD-AA	695,745	0	0	491,857	491,857	0	0	140,735	140,735	0	63,153	63,153	
9		CD-WA/ ID / AN	12,080	0	6,659	2,724	9,383	0	1,914	783	2,697	0	0	0	
		TOTAL ACCOUNT	1,006,720	0	13,505	777,093	790,598	0	1,914	141,824	143,738	9,092	63,292	72,384	
		TOTAL GENERAL PLANT	638,087,031	89,261,826	42,163,644	324,375,437	455,800,907	51,984,958	8,107,173	79,109,096	139,201,227	11,718,433	31,366,464	43,084,897	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,739	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	425,951	0	425,951	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,601,352	319,716	0	16,194,754	16,514,470	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	26,410,439	2,658,389	0	23,752,050	26,410,439	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	136,533,057	0	0	96,522,044	96,522,044	0	0	27,617,907	27,617,907	0	12,393,106	
9		CD-WA / ID / AN	766,480	129,481	0	465,906	595,387	37,208	0	133,885	171,093	0	0	
		TOTAL ACCOUNT	164,154,500	2,787,870	0	120,740,000	123,527,870	37,208	0	28,057,340	28,094,548	0	12,532,082	12,532,082
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,039,453	0	0	3,039,453	3,039,453	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	12,878,118	0	0	9,104,185	9,104,185	0	0	2,604,986	2,604,986	0	1,168,947	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	15,917,571	0	0	12,143,638	12,143,638	0	0	2,604,986	2,604,986	0	1,168,947	1,168,947
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,624,757	0	0	7,624,757	7,624,757	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,624,757	0	0	7,624,757	7,624,757	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,850	58,850	0	0	16,839	16,839	0	7,556	7,556
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	20,446,202	16,214,764	0	58,850	16,273,614	4,148,193	0	16,839	4,165,032	0	7,556	7,556
	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	9,907,336	0	0	7,003,991	7,003,991	0	0	2,004,056	2,004,056	0	899,289	899,289
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	10,005,780	0	0	7,102,435	7,102,435	0	0	2,004,056	2,004,056	0	899,289	899,289
	TOTAL		366,103,511	19,322,350	0	253,896,884	273,219,234	5,207,995	771,517	59,746,260	65,725,772	425,951	26,732,554	27,158,505

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended June 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(76,372,632)	(53,991,632)	(15,448,656)	(6,932,344)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(848,884)	(659,396)	(189,488)	0
7	282919	CD-AA	(4,171,266)	(2,948,876)	(843,764)	(378,626)
7	283750	CD-AA	399,976	282,763	80,907	36,306
		Total	<u>(80,992,806)</u>	<u>(57,317,141)</u>	<u>(16,401,001)</u>	<u>(7,274,664)</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 Month Ended June 30, 2022
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,713,479	5,713,479	0	0	0	0	5,713,479
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	13	13	0	0	0	0	13
7/4	154560 Supply Chain Invoice Price Variance	0	0	97	97	0	0	0	0	97
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	65,327,078	31,074,745	0	96,401,823	72,169,367	32,473,282	(6,842,289)	(1,398,537)	0
TOTAL		65,327,078	31,074,745	5,713,589	102,115,412	72,169,367	32,473,282	(6,842,289)	(1,398,537)	5,713,589

ALLOCATION RATIOS:

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

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