

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months 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)	162,406,473	108,790,074	53,616,399
	Adjustments			
	Adjusted Net Operating Income (Loss)	162,406,473	108,790,074	53,616,399
E-APL	Electric Net Rate Base	2,869,345,390	1,935,812,713	933,532,677
	RATE OF RETURN	5.660%	5.620%	5.743%

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 Twelve Months Ended June 30, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers - AMA Percent	07-01-2021 thru 06-30-2022	405,499 100.000%	264,358 65.193%	141,141 34.807%
3	E-OPS	Direct Distribution Operating Expense Percent	07-01-2021 thru 06-30-2022	36,366,240 100.000%	21,804,576 59.958%	14,561,664 40.042%
	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			Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES			
For Twelve Months Ended June 30, 2022			
Average of Monthly Averages Basis			

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%

7

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION PERCENTAGES			E-ALL-12A
For Twelve Months Ended June 30, 2022			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
		Adjustments		0	0	0	0
		Total		142,841,884	121,811,494	21,030,390	0
		Percentage		100.000%	85.277%	14.723%	0.000%
		Direct Labor Accts 500 - 894		56,931,970	47,158,546	9,773,424	0
		Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
		Total		79,323,635	66,079,652	13,243,983	0
		Percentage		100.000%	83.304%	16.696%	0.000%
		Number of Customers at		672,312	405,775	266,537	0
		Percentage		100.000%	60.355%	39.645%	0.000%
		Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
		Percentage		100.000%	81.777%	18.223%	0.000%
9		Total Percentages		400.000%	310.713%	89.287%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	06-01-2021 thru 06-30-2022	1,402,004,788	960,574,678	441,430,110	
		Percent		100.000%	68.514%	31.486%	
11		Book Depreciation	07-01-2021 thru 06-30-2022	142,277,167	95,003,970	47,273,197	
		Percent		100.000%	66.774%	33.226%	

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	06-01-2021 thru 06-30-2022	3,394,930,911 100.000%	2,277,521,486 67.086%	1,117,409,425 32.914%
13	E-PLT	Net Electric General Plant - AMA Percent	06-01-2021 thru 06-30-2022	293,437,584 100.000%	198,701,019 67.715%	94,736,565 32.285%
14		Net Allocated Schedule M's - AMA Percent	07-01-2021 thru 06-30-2022	-135,370,541 100.000%	-91,940,851 67.918%	-43,429,690 32.082%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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	404,753,390	0	404,753,390	270,197,512	0	270,197,512	134,555,878	0
99	442200	Commercial - Firm & Int.	334,384,471	0	334,384,471	240,818,672	0	240,818,672	93,565,799	0
1	442300	Industrial	117,815,701	0	117,815,701	62,525,382	0	62,525,382	55,290,319	0
99	444000	Public Street & Highway Lighting	7,527,327	0	7,527,327	4,732,013	0	4,732,013	2,795,314	0
99	448000	Interdepartmental Revenue	1,518,577	0	1,518,577	1,248,228	0	1,248,228	270,349	0
99	499XXX	Unbilled Revenue	(3,719,201)	0	(3,719,201)	(2,605,087)	0	(2,605,087)	(1,114,114)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			862,280,265	0	862,280,265	576,916,720	0	576,916,720	285,363,545	0
1	447XXX	Sales for Resale	0	130,060,841	130,060,841	0	85,228,869	85,228,869	0	44,831,972
TOTAL SALES OF ELECTRICITY			862,280,265	130,060,841	992,341,106	576,916,720	85,228,869	662,145,589	285,363,545	44,831,972
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	131,019	0	131,019	37,231	0	37,231	93,788	0
1	453000	Sales of Water & Water Power	0	677,171	677,171	0	443,750	443,750	0	233,421
1	454000	Rent from Electric Property	3,466,447	174,802	3,641,249	1,842,049	114,548	1,956,597	1,624,398	60,254
1	454100	Rent from Trnsmission Joint Use	24,782	0	24,782	10,227	0	10,227	14,555	0
1	456XXX	Other Electric Revenues	(25,198,182)	117,701,346	92,503,164	(20,498,548)	77,129,692	56,631,144	(4,699,634)	40,571,654
TOTAL OTHER OPERATING REVENUE			(21,788,934)	118,553,319	96,764,385	(18,822,041)	77,687,990	58,865,949	(2,966,893)	40,865,329
TOTAL ELECTRIC REVENUE			840,491,331	248,614,160	1,089,105,491	558,094,679	162,916,859	721,011,538	282,396,652	85,697,301

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	423,870	423,870	0	277,762	277,762	0	146,108
1	501XXX	Fuel	0	38,528,900	38,528,900	0	25,247,988	25,247,988	0	13,280,912
1	502000	Steam Expense	0	3,695,477	3,695,477	0	2,421,646	2,421,646	0	1,273,831
1	505000	Electric Expense	0	779,394	779,394	0	510,737	510,737	0	268,657
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,586,406	5,586,406	0	3,660,772	3,660,772	0	1,925,634
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	754,056	754,056	0	494,133	494,133	0	259,923
1	511000	Structures	0	810,113	810,113	0	530,867	530,867	0	279,246
1	512000	Boiler Plant	0	6,821,828	6,821,828	0	4,470,344	4,470,344	0	2,351,484
1	513000	Electric Plant	0	1,247,885	1,247,885	0	817,739	817,739	0	430,146
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	593,127	593,127	0	388,676	388,676	0	204,451
TOTAL STEAM POWER GENERATION EXP			0	59,241,056	59,241,056	0	38,820,664	38,820,664	0	20,420,392
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,322,240	2,322,240	0	1,521,764	1,521,764	0	800,476
1	536000	Water for Power	0	965,947	965,947	0	632,985	632,985	0	332,962
1	537000	Hydraulic Expense	5,371,596	3,589,851	8,961,447	3,525,378	2,352,429	5,877,807	1,846,218	1,237,422
1	538000	Electric Expense	0	5,997,351	5,997,351	0	3,930,064	3,930,064	0	2,067,287
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,206,782	1,206,782	0	790,804	790,804	0	415,978
1	540000	Rent	0	1,661,891	1,661,891	0	1,089,037	1,089,037	0	572,854
1	540100	MT Trust Funds Land Settlement Rents	5,362,500	0	5,362,500	3,514,305	0	3,514,305	1,848,195	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	712,811	712,811	0	467,105	467,105	0	245,706
1	542000	Structures	0	374,000	374,000	0	245,082	245,082	0	128,918
1	543000	Reservoirs, Dams, & Waterways	0	862,558	862,558	0	565,234	565,234	0	297,324
1	544000	Electric Plant	0	3,364,267	3,364,267	0	2,204,604	2,204,604	0	1,159,663
1	545000	Miscellaneous Hydraulic Plant	0	643,872	643,872	0	421,929	421,929	0	221,943
TOTAL HYDRO POWER GENERATION EXP			10,734,096	21,701,570	32,435,666	7,039,683	14,221,037	21,260,720	3,694,413	7,480,533
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	410,423	410,423	0	268,950	268,950	0	141,473
1	547XXX	Fuel	0	121,923,269	121,923,269	0	79,896,318	79,896,318	0	42,026,951
1	548000	Generation Expense	0	2,329,878	2,329,878	0	1,526,769	1,526,769	0	803,109
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	776,319	776,319	0	508,722	508,722	0	267,597
1	550000	Rent	0	87,122	87,122	0	57,091	57,091	0	30,031
MAINTENANCE										
1	551000	Supervision & Engineering	0	725,436	725,436	0	475,378	475,378	0	250,058
1	552000	Structures	0	80,429	80,429	0	52,705	52,705	0	27,724
1	553000	Generating & Electric Equipment	0	3,914,157	3,914,157	0	2,564,947	2,564,947	0	1,349,210
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(37,797)	(37,797)	0	(24,768)	(24,768)	0	(13,029)
TOTAL OTHER POWER GENERATION EXP			0	130,209,236	130,209,236	0	85,326,112	85,326,112	0	44,883,124

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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	11,242,438	144,588,883	155,831,321	0	94,749,096	94,749,096	11,242,438	49,839,787
1	566000	System Control & Load Dispatching	0	900,791	900,791	0	590,288	590,288	0	310,503
E-557	557XXX	Other Expense	(16,237,047)	82,539,399	66,302,352	(18,579,941)	54,088,069	35,508,128	2,342,894	28,451,330
TOTAL OTHER POWER SUPPLY EXPENSE			(4,994,609)	228,029,073	223,034,464	(18,579,941)	149,427,453	130,847,512	13,585,332	78,601,620
TOTAL PRODUCTION OPERATING EXP			5,739,487	439,180,935	444,920,422	(11,540,258)	287,795,266	276,255,008	17,279,745	151,385,669
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	1,699,088	1,699,088	0	1,113,412	1,113,412	0	585,676
1	561000	Load Dispatching	0	2,999,009	2,999,009	0	1,965,251	1,965,251	0	1,033,758
1	562000	Station Expense	0	475,323	475,323	0	311,479	311,479	0	163,844
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	423,191	423,191	0	277,317	277,317	0	145,874
1	565XXX	Transmission of Electricity by Others	0	19,841,979	19,841,979	0	13,002,449	13,002,449	0	6,839,530
1	566000	Miscellaneous Transmission Expense	0	3,543,039	3,543,039	0	2,321,753	2,321,753	0	1,221,286
1	567000	Rent	0	57,126	57,126	0	37,435	37,435	0	19,691
MAINTENANCE										
1	568000	Supervision & Engineering	2,658	451,991	454,649	2,473	296,190	298,663	185	155,801
1	569000	Structures	16,453	534,729	551,182	968	350,408	351,376	15,485	184,321
1	570000	Station Equipment	0	924,708	924,708	0	605,961	605,961	0	318,747
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	24,280	2,349,138	2,373,418	1	1,539,390	1,539,391	24,279	809,748
1	572000	Underground Lines	0	18,031	18,031	0	11,816	11,816	0	6,215
1	573000	Service Miscellaneous	13,766	74,050	87,816	3,929	48,525	52,454	9,837	25,525
TOTAL TRANSMISSION OPERATING EXP			57,157	33,391,402	33,448,559	7,371	21,881,386	21,888,757	49,786	11,510,016

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	16,205,832	29,235,611	45,441,443	11,844,777	19,158,096	31,002,873	4,361,055	10,077,515
E-DEPX		Depreciation Expense-Transmission	911,400	18,392,480	19,303,880	516,992	12,052,592	12,569,584	394,408	6,339,888
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,176,523	1,176,523	0	770,976	770,976	0	405,547
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	49,524	0	49,524	15,872	0	15,872	33,652	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	574,692	0	574,692	574,692	0	574,692	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	131,060	131,060	0	68,940
99	407327	Colstrip Reg. Asset Amortization	1,892,535	0	1,892,535	979,168	0	979,168	913,367	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,441	21,441	0	11,278
99	407360	Amortization of CS2 & COLSTRIP O&M	510,852	0	510,852	0	0	0	510,852	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	579,341	579,341	0	304,744
99	407395	Optional Renewable Power Revenue Offset	372,284	0	372,284	282,338	0	282,338	89,946	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407427	Colstrip Regulatory Deferral	(3,171,258)	0	(3,171,258)	(1,590,967)	0	(1,590,967)	(1,580,291)	0
99	407434	EIM Deferred O&M	(521,218)	0	(521,218)	0	0	0	(521,218)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(15,265,475)	0	(15,265,475)	(10,434,537)	0	(10,434,537)	(4,830,938)	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(300,591)	0	(300,591)	0	0	0	(300,591)	0
99	407494	Amortization of Schedule 98 REC Rev	53,630	0	53,630	53,630	0	53,630	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,514)	(5,514)	0	(2,901)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	24,181,004	24,181,004	0	15,845,813	15,845,813	0	8,335,191
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(1,576,124)	74,094,007	72,517,883	202,991	48,553,805	48,756,796	(1,779,115)	25,540,202
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	4,220,520	546,666,344	550,886,864	(11,329,896)	358,230,457	346,900,561	15,550,416	188,435,887

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	1,618,695	2,766,121	4,384,816	1,247,616	1,658,511	2,906,127	371,079	1,107,610
3	582000	Station Expense	879,475	46,232	925,707	493,375	27,720	521,095	386,100	18,512
3	583000	Overhead Line Expense	1,722,169	1,135,332	2,857,501	1,114,622	680,722	1,795,344	607,547	454,610
3	584000	Underground Line Expense	1,697,869	0	1,697,869	924,137	0	924,137	773,732	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	13,911	0	13,911	9,453	0	9,453	4,458	0
3	586000	Meter Expense	1,912,290	23,570	1,935,860	1,608,120	14,132	1,622,252	304,170	9,438
3	587000	Customer Installations Expense	703,397	50,797	754,194	443,673	30,457	474,130	259,724	20,340
3	588000	Miscellaneous Distribution Expense	3,332,953	3,063,019	6,395,972	2,281,801	1,836,525	4,118,326	1,051,152	1,226,494
3	589000	Rent	(1)	253,726	253,725	(1)	152,129	152,128	0	101,597
		MAINTENANCE:								
3	590000	Supervision & Engineering	553,379	954,782	1,508,161	157,274	572,468	729,742	396,105	382,314
3	591000	Structures	482,290	9,587	491,877	221,296	5,748	227,044	260,994	3,839
3	592000	Station Equipment	811,750	85,237	896,987	573,008	51,106	624,114	238,742	34,131
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	21,088,260	8,678	21,096,938	11,608,769	5,203	11,613,972	9,479,491	3,475
3	594000	Underground Lines	626,764	0	626,764	415,894	0	415,894	210,870	0
3	595000	Line Transformers	467,459	0	467,459	389,747	0	389,747	77,712	0
3	596000	Street Light & Signal System Maintenance Exp	82,774	0	82,774	64,674	0	64,674	18,100	0
3	597000	Meters	47,365	0	47,365	40,435	0	40,435	6,930	0
3	598000	Miscellaneous Distribution Expense	325,441	518,788	844,229	210,684	311,055	521,739	114,757	207,733
		TOTAL DISTRIBUTION OPERATING EXP	36,366,240	8,915,869	45,282,109	21,804,577	5,345,776	27,150,353	14,561,663	3,570,093
E-DEPX		Depreciation Expense-Distribution	54,753,975	84,963	54,838,938	35,909,595	50,942	35,960,537	18,844,380	34,021
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	114,648	0	114,648	114,648	0	114,648	0	0
E-OTX		Taxes Other Than FIT--Distribution	57,411,462	0	57,411,462	50,616,013	0	50,616,013	6,795,449	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	112,280,085	84,963	112,365,048	86,640,256	50,942	86,691,198	25,639,829	34,021
		TOTAL DISTRIBUTION EXPENSES	148,646,325	9,000,832	157,647,157	108,444,833	5,396,718	113,841,551	40,201,492	3,604,114

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	154,632	154,632	0	100,809	100,809	0	53,823
2	902000	Meter Reading Expenses	533,228	135,819	669,047	369,374	88,544	457,918	163,854	47,275
2	903XXX	Customer Records & Collection Expenses	757,461	6,973,462	7,730,923	336,635	4,546,209	4,882,844	420,826	2,427,253
2	904000	Uncollectible Accounts	2,308,554	0	2,308,554	1,639,640	0	1,639,640	668,914	0
2	905000	Misc Customer Accounts	0	120,116	120,116	0	78,307	78,307	0	41,809
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,599,243	7,384,029	10,983,272	2,345,649	4,813,869	7,159,518	1,253,594	2,570,160
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	33,203,147	124,007	33,327,154	22,316,035	80,844	22,396,879	10,887,112	43,163
2	909000	Advertising	199,920	411,569	611,489	160,483	268,314	428,797	39,437	143,255
2	910000	Misc Customer Service & Info Exp	0	267,245	267,245	0	174,225	174,225	0	93,020
TOTAL CUSTOMER SERVICE & INFO EXP			33,403,067	802,821	34,205,888	22,476,518	523,383	22,999,901	10,926,549	279,438
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	167,614	0	167,614	167,614	0	167,614	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			167,614	0	167,614	167,614	0	167,614	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	727,944	34,183,664	34,911,608	588,834	22,732,478	23,321,312	139,110	11,451,186
4	921000	Office Supplies & Expenses	4,442	4,076,131	4,080,573	4,385	2,710,668	2,715,053	57	1,365,463
4	922000	Admin Exp Transferred--Credit	0	(94,449)	(94,449)	0	(62,810)	(62,810)	0	(31,639)
4	923000	Outside Services Employed	758,483	13,044,375	13,802,858	728,683	8,674,640	9,403,323	29,800	4,369,735
4	924000	Property Insurance Premium	0	2,240,172	2,240,172	0	1,489,737	1,489,737	0	750,435
4	925XXX	Injuries and Damages	2,797,565	6,191,014	8,988,579	1,939,814	4,117,086	6,056,900	857,751	2,073,928
4	926XXX	Employee Pensions and Benefits	3,867,369	25,397,794	29,265,163	2,667,511	16,889,787	19,557,298	1,199,858	8,508,007
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,387,281	4,076,780	6,464,061	1,817,484	2,671,514	4,488,998	569,797	1,405,266
4	930000	Miscellaneous General Expenses	226,591	5,306,425	5,533,016	203,253	3,528,826	3,732,079	23,338	1,777,599
4	931000	Rents	8,400	766,789	775,189	0	509,922	509,922	8,400	256,867
4	935000	Maintenance of General Plant	1,889,731	12,070,085	13,959,816	1,394,669	8,026,727	9,421,396	495,062	4,043,358
TOTAL ADMIN & GEN OPERATING EXP			12,669,006	107,258,780	119,927,786	9,344,633	71,288,575	80,633,208	3,324,373	35,970,205

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	3,800,103	18,843,279	22,643,382	2,924,135	12,530,969	15,455,104	875,968	6,312,310
E-AMTX		Amortization Expense-General Plant - 303000	0	300,829	300,829	0	199,981	199,981	0	100,848
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,717,163	36,567,864	40,285,027	3,717,168	24,317,995	28,035,163	(5)	12,249,869
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	422,989	422,989	0	281,292	281,292	0	141,697
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	2,016,024	0	2,016,024	2,016,024	0	2,016,024	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,198,967	0	1,198,967	1,198,967	0	1,198,967	0	0
99	407311	Regulatory Debit - AFUDC Amortization	321,405	1,576,764	1,898,169	266,383	1,057,788	1,324,171	55,022	518,976
99	407314	Regulatory Debit - FISERVE Amortization	837,026	0	837,026	717,416	0	717,416	119,610	0
99	407332	Existing Meters Excess Deprec. Deferral	192,120	0	192,120	192,120	0	192,120	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	(1,169,051)	0	(1,169,051)	(1,169,051)	0	(1,169,051)	0	0
99	407436	Regulatory Credit - AMI	(2,480,464)	0	(2,480,464)	(2,480,464)	0	(2,480,464)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(33,641)	0	(33,641)	0	0	0	(33,641)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(3,053,811)	0	(3,053,811)	(1,840,167)	0	(1,840,167)	(1,213,644)	0
99	407447	Regulatory Credit - COVID-19 Deferral	475,647	0	475,647	475,647	0	475,647	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(8,129,345)	0	(8,129,345)	(4,071,178)	0	(4,071,178)	(4,058,167)	0
E-OTX		Taxes Other Than FIT--A&G	1,101,597	6,024,168	7,125,765	730,906	4,006,132	4,737,038	370,691	2,018,036
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,206,260)	63,735,893	62,529,633	2,677,906	42,394,157	45,072,063	(3,884,166)	21,341,736
		TOTAL ADMIN & GENERAL EXPENSES	11,462,746	170,994,673	182,457,419	12,022,539	113,682,732	125,705,271	(559,793)	57,311,941
		TOTAL EXPENSES BEFORE FIT	201,499,515	734,848,699	936,348,214	134,127,257	482,647,159	616,774,416	67,372,258	252,201,540
		NET OPERATING INCOME (LOSS) BEFORE FIT			152,757,277			104,237,122		
E-FIT		FEDERAL INCOME TAX			6,191,420			3,902,550		
E-FIT		DEFERRED FEDERAL INCOME TAX			(15,338,170)			(8,126,249)		
E-FIT		AMORTIZED ITC			(502,446)			(329,253)		
		ELECTRIC NET OPERATING INCOME (LOSS)			162,406,473			108,790,074		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%		65.530%	34.470%
E-ALL	2	Number of Customers - AMA	100.000%		65.193%	34.807%
E-ALL	3	Direct Distribution Operating Expense	100.000%		59.958%	40.042%
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-12A
For Twelve Months Ended June 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	134,555,878
99	442200	Commercial - Firm & Int.	93,565,799
1	442300	Industrial	55,290,319
99	444000	Public Street & Highway Lighting	2,795,314
99	448000	Interdepartmental Revenue	270,349
99	499XXX	Unbilled Revenue	(1,114,114)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>285,363,545</u>
1	447XXX	Sales for Resale	44,831,972
		TOTAL SALES OF ELECTRICITY	<u>330,195,517</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	93,788
1	453000	Sales of Water & Water Power	233,421
1	454000	Rent from Electric Property	1,684,652
1	454100	Rent from Trnsmission Joint Use	14,555
1	456XXX	Other Electric Revenues	35,872,020
		TOTAL OTHER OPERATING REVENUE	<u>37,898,436</u>
		TOTAL ELECTRIC REVENUE	<u>368,093,953</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 30, 2022	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	146,108
1	501XXX	Fuel	13,280,912
1	502000	Steam Expense	1,273,831
1	505000	Electric Expense	268,657
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,925,634
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	259,923
1	511000	Structures	279,246
1	512000	Boiler Plant	2,351,484
1	513000	Electric Plant	430,146
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	204,451
		TOTAL STEAM POWER GENERATION EXP	<u>20,420,392</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	800,476
1	536000	Water for Power	332,962
1	537000	Hydraulic Expense	3,083,640
1	538000	Electric Expense	2,067,287
1	539000	Miscellaneous Hydraulic Power Generation Exp	415,978
1	540000	Rent	572,854
1	540100	MT Trust Funds Land Settlement Rents	1,848,195
		MAINTENANCE	
1	541000	Supervision & Engineering	245,706
1	542000	Structures	128,918
1	543000	Reservoirs, Dams, & Waterways	297,324
1	544000	Electric Plant	1,159,663
1	545000	Miscellaneous Hydraulic Plant	221,943
		TOTAL HYDRO POWER GENERATION EXP	<u>11,174,946</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	141,473
1	547XXX	Fuel	42,026,951
1	548000	Generation Expense	803,109
1	549XXX	Miscellaneous Other Power Generation Op Exp	267,597
1	550000	Rent	30,031
		MAINTENANCE	
1	551000	Supervision & Engineering	250,058
1	552000	Structures	27,724
1	553000	Generating & Electric Equipment	1,349,210
1	554XXX	Miscellaneous Other Power Generation Maint Exp	(13,029)
		TOTAL OTHER POWER GENERATION EXP	<u>44,883,124</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	61,082,225
1	556000	System Control & Load Dispatching	310,503
E-557	557XXX	Other Expense	30,794,224
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>92,186,952</u>
		TOTAL PRODUCTION OPERATING EXP	<u>168,665,414</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	585,676
1	561000	Load Dispatching	1,033,758
1	562000	Station Expense	163,844
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	145,874
1	565XXX	Transmission of Electricity by Others	6,839,530
1	566000	Miscellaneous Transmission Expense	1,221,286
1	567000	Rent	19,691
		MAINTENANCE	
1	568000	Supervision & Engineering	155,986
1	569000	Structures	199,806
1	570000	Station Equipment	318,747
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	834,027
1	572000	Underground Lines	6,215
1	573000	Service Miscellaneous	35,362
		TOTAL TRANSMISSION OPERATING EXP	<u>11,559,802</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 30, 2022	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	14,438,570
E-DEPX		Depreciation Expense-Transmission	6,734,296
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	405,547
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	33,652
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0
1	407324	Amortization of CDA CDR Fund	68,940
99	407327	Colstrip Reg. Asset Amortization	913,367
1	407333	Amortization of CDA Settlement Costs	11,278
99	407360	Amortization of CS2 & COLSTRIP O&M	510,852
1	407382	Amortization of CDA Settlement - Allocated	304,744
99	407395	Optional Renewable Power Revenue Offset	89,946
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407427	Colstrip Regulatory Deferral	(1,580,291)
99	407434	EIM Deferred O&M	(521,218)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,830,938)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(300,591)
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,901)
E-OTX		Taxes Other Than FIT--Prod & Trans	8,335,191
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	23,761,087
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	203,986,303

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,478,689
3	582000	Station Expense	404,612
3	583000	Overhead Line Expense	1,062,157
3	584000	Underground Line Expense	773,732
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	4,458
3	586000	Meter Expense	313,608
3	587000	Customer Installations Expense	280,064
3	588000	Miscellaneous Distribution Expense	2,277,646
3	589000	Rent	101,597
		MAINTENANCE:	
3	590000	Supervision & Engineering	778,419
3	591000	Structures	264,833
3	592000	Station Equipment	272,873
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	9,482,966
3	594000	Underground Lines	210,870
3	595000	Line Transformers	77,712
3	596000	Street Light & Signal System Maintenance Exp	18,100
3	597000	Meters	6,930
3	598000	Miscellaneous Distribution Expense	322,490
		TOTAL DISTRIBUTION OPERATING EXP	<u>18,131,756</u>
E-DEPX		Depreciation Expense-Distribution	18,878,401
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,795,449
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>25,673,850</u>
		TOTAL DISTRIBUTION EXPENSES	<u>43,805,606</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	53,823
2	902000	Meter Reading Expenses	211,129
2	903XXX	Customer Records & Collection Expenses	2,848,079
2	904000	Uncollectible Accounts	668,914
2	905000	Misc Customer Accounts	41,809
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,823,754
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,930,275
2	909000	Advertising	182,692
2	910000	Misc Customer Service & Info Exp	93,020
		TOTAL CUSTOMER SERVICE & INFO EXP	11,205,987
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	11,590,296
4	921000	Office Supplies & Expenses	1,365,520
4	922000	Admin Exp Transferred--Credit	(31,639)
4	923000	Outside Services Employed	4,399,535
4	924000	Property Insurance Premium	750,435
4	925XXX	Injuries and Damages	2,931,679
4	926XXX	Employee Pensions and Benefits	9,707,865
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	1,975,063
4	930000	Miscellaneous General Expenses	1,800,937
4	931000	Rents	265,267
4	935000	Maintenance of General Plant	4,538,420
		TOTAL ADMIN & GEN OPERATING EXP	39,294,578

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 30, 2022	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	7,188,278
E-AMTX		Amortization Expense-General Plant - 303000	100,848
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	12,249,864
E-AMTX		Amortization Expense-General Plant - 390200, 3962	141,697
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	573,998
99	407314	Regulatory Debit - FISERVE Amortization	119,610
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	(33,641)
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,213,644)
99	407447	Regulatory Credit - COVID-19 Deferral	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(4,058,167)
E-OTX		Taxes Other Than FIT--A&G	2,388,727
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	17,457,570
		TOTAL ADMIN & GENERAL EXPENSES	56,752,148
		TOTAL EXPENSES BEFORE FIT	319,573,798
		NET OPERATING INCOME (LOSS) BEFORE FIT	48,520,155
E-FIT		FEDERAL INCOME TAX	2,288,870
E-FIT		DEFERRED FEDERAL INCOME TAX	(7,211,921)
E-FIT		AMORTIZED ITC	(173,193)
		ELECTRIC NET OPERATING INCOME (LOSS)	53,616,399

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months 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	456000	Other Electric Rev-Miscellaneous	(78,003)	634,167	556,164	(88,408)	415,570	327,162	10,405	218,597	229,002
1	456010	Other Electric Rev-Financial	0	(4,875,455)	(4,875,455)	0	(3,194,886)	(3,194,886)	0	(1,680,569)	(1,680,569)
1	456015	Other Electric Rev-CT Fuel Sales	0	67,507,720	67,507,720	0	44,237,809	44,237,809	0	23,269,911	23,269,911
1	456016	Other Electric Rev-Resource Opt	0	5,857,725	5,857,725	0	3,838,567	3,838,567	0	2,019,158	2,019,158
1	456017	Other Electric Rev-Non Resource	0	122,582	122,582	0	80,328	80,328	0	42,254	42,254
1	456018	Other Electric Rev-Extraction	0	654,245	654,245	0	428,727	428,727	0	225,518	225,518
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	3,450	3,450	0	2,261	2,261	0	1,189	1,189
1	456030	Other Electric Rev-Clearwater	(146,250)	1,500,000	1,353,750	0	982,950	982,950	(146,250)	517,050	370,800
1	456050	Other Electric Rev-Attachment Fees	756,299	0	756,299	607,830	0	607,830	148,469	0	148,469
1	456100	Transmission Revenue of Others	0	21,786,673	21,786,673	0	14,276,807	14,276,807	0	7,509,866	7,509,866
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	605,497	605,497	0	318,503	318,503
1	456130	Ancillary Services Revenue	0	1,140,653	1,140,653	0	747,470	747,470	0	393,183	393,183
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	(15,659,020)	0	(15,659,020)	(10,626,574)	0	(10,626,574)	(5,032,446)	0	(5,032,446)
1	456329	Amortization Res Decoupling Deferral	2,170,522	0	2,170,522	371,129	0	371,129	1,799,393	0	1,799,393
1	456338	Non-res Decoupling Deferred Rev	1,948,754	0	1,948,754	2,192,267	0	2,192,267	(243,513)	0	(243,513)
1	456339	Amortization Non-res Decoupling	(14,733,007)	0	(14,733,007)	(13,073,593)	0	(13,073,593)	(1,659,414)	0	(1,659,414)
1	456380	Other Electric Revenue-Clearwater	360,931	0	360,931	0	0	0	360,931	0	360,931
1	456700	Other Electric Rev-Low Voltage	181,592	0	181,592	118,801	0	118,801	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,778,864	1,778,864	0	1,165,690	1,165,690	0	613,174	613,174
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(2,370,113)	(2,370,113)	0	(1,553,135)	(1,553,135)	0	(816,978)	(816,978)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	2,370,113	2,370,113	0	1,553,135	1,553,135	0	816,978	816,978
1	456730	Other Elec Rev-Intraco Thermal	0	20,666,722	20,666,722	0	13,542,903	13,542,903	0	7,123,819	7,123,819
TOTAL ACCOUNT 456			(25,198,182)	117,701,346	92,503,164	(20,498,548)	77,129,693	56,631,145	(4,699,634)	40,571,653	35,872,019

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-555-12A
For Twelve Months 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	555000/555100	Purchased Power	0	138,635,173	138,635,173	0	90,847,629	90,847,629	0	47,787,544	47,787,544
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,584,106	1,584,106	0	1,038,065	1,038,065	0	546,041	546,041
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	11,242,438	0	11,242,438	0	0	0	11,242,438	0	11,242,438
1	555550	Non Monetary - Exchange Power	0	112,791	112,791	0	73,912	73,912	0	38,879	38,879
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,282,580	2,282,580	0	1,495,775	1,495,775	0	786,805	786,805
1	555710	Intercompany Purchase	0	1,140,653	1,140,653	0	747,470	747,470	0	393,183	393,183
1	555740	Purchased Power - EIM	0	833,580	833,580	0	546,245	546,245	0	287,335	287,335
TOTAL ACCOUNT 555			11,242,438	144,588,883	155,831,321	0	94,749,096	94,749,096	11,242,438	49,839,787	61,082,225

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-557-12A
For Twelve Months 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	116,288	5,583,909	5,700,197	116,288	3,659,136	3,775,424	0	1,924,773	1,924,773
1	557010	Other Power Supply Expense - Financial	0	(1,064,676)	(1,064,676)	0	(697,682)	(697,682)	0	(366,994)	(366,994)
1	557018	Merchandise Processing Fee	0	50,313	50,313	0	32,970	32,970	0	17,343	17,343
1	557150	Fuel - Economic Dispatch	0	23,557,157	23,557,157	0	15,437,005	15,437,005	0	8,120,152	8,120,152
1	557160	Power Supply Expense - Miscellaneous	0	343,540	343,540	0	225,122	225,122	0	118,418	118,418
99	557161	Unbilled Add-Ons	949,709	0	949,709	630,210	0	630,210	319,499	0	319,499
1	557165	Other Resource Costs-CAISO Charges	0	360,362	360,362	0	236,145	236,145	0	124,217	124,217
1	557170	Broker Fees - Power	0	368,213	368,213	0	241,290	241,290	0	126,923	126,923
1	557171	REC Broker Fees	0	83,676	83,676	0	54,833	54,833	0	28,843	28,843
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,208,311	0	1,208,311	1,208,311	0	1,208,311	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(8,721,845)	0	(8,721,845)	(8,721,845)	0	(8,721,845)	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	(14,486,633)	0	(14,486,633)	(14,486,633)	0	(14,486,633)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	3,083,094	0	3,083,094	3,083,094	0	3,083,094	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(906,864)	0	(906,864)	(906,864)	0	(906,864)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(3,937,557)	0	(3,937,557)	0	0	0	(3,937,557)	0	(3,937,557)
99	557390	Idaho PCA Amortization	5,639,772	0	5,639,772	0	0	0	5,639,772	0	5,639,772
1	557395	Optional Renewable Power Expense Offset	0	1,239	1,239	0	812	812	0	427	427
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	4,023,664	4,023,664	0	2,636,707	2,636,707	0	1,386,957	1,386,957
1	557711	Turbine Gas Bookout Offset	0	(4,023,664)	(4,023,664)	0	(2,636,707)	(2,636,707)	0	(1,386,957)	(1,386,957)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	53,255,666	53,255,666	0	34,898,438	34,898,438	0	18,357,228	18,357,228
TOTAL ACCOUNT 557			(16,237,047)	82,539,399	66,302,352	(18,579,941)	54,088,069	35,508,128	2,342,894	28,451,330	30,794,224

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-908-12A
For Twelve Months 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	154,882	124,007	278,889	76,941	80,844	157,785	77,941	43,163	121,104
99	908600	Public Purpose Tariff Rider Expense Offset	33,314,832	0	33,314,832	22,419,574	0	22,419,574	10,895,258	0	10,895,258
99	908610	Limited Income Tax Refund Program	186,315	0	186,315	186,315	0	186,315	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(452,882)	0	(452,882)	(366,795)	0	(366,795)	(86,087)	0	(86,087)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,203,147	124,007	33,327,154	22,316,035	80,844	22,396,879	10,887,112	43,163	10,930,275

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.193%	34.807%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months 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	2,869,345,390	1,935,812,713	933,532,677
	Interest Deduction for FIT Calculation	73,301,752	49,440,657	23,861,095
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months 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	1,089,105,491	721,011,538	368,093,953
E-OPS	Less: Operating & Maintenance Expense	688,935,650	436,254,359	252,681,291
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	158,694,333	109,321,193	49,373,140
E-OTX	Less: Taxes Other than FIT	88,718,231	71,198,864	17,519,367
	Net Operating Income Before FIT	152,757,277	104,237,122	48,520,155
E-INT	Less: Interest Expense	73,301,752	49,440,657	23,861,095
E-OTX	Less: ID ITC Deferred & Amortization	(26,935)	0	(26,935)
E-SCM	Plus: Schedule M Adjustments	(49,945,638)	(36,212,893)	(13,732,745)
	Taxable Net Operating Income	29,482,952	18,583,572	10,899,380
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	6,191,420	3,902,550	2,288,870
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	6,191,420	3,902,550	2,288,870
E-DTE	Deferred FIT	1,188,042	1,419,270	(231,228)
E-DTE	Customer Tax Credit Amortization	(16,526,212)	(9,545,519)	(6,980,693)
1	411400 Amortized Investment Tax Credit	(502,446)	(329,253)	(173,193)
	Total Net FIT/Deferred FIT	(9,649,196)	(4,552,952)	(5,096,244)

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-12A
For Twelve Months 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
	997000 Book Depreciation & Amortization	79,503,122	105,024,540	184,527,662	55,027,316	69,362,844	124,390,160	24,475,806	35,661,696	60,137,502
12	997001 Contributions In Aid of Construction	0	11,843,028	11,843,028	0	7,945,014	7,945,014	0	3,898,014	3,898,014
12	997002 Injuries and Damages	0	500,000	500,000	0	335,430	335,430	0	164,570	164,570
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual	0	1,696,423	1,696,423	0	1,138,062	1,138,062	0	558,361	558,361
99	997007 Idaho PCA	1,444,848	0	1,444,848	0	0	0	1,444,848	0	1,444,848
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	475,263	475,263	0	318,835	318,835	0	156,428	156,428
99	997018 DSM Tariff Rider	5,114,122	(52)	5,114,070	1,800,372	(35)	1,800,337	3,313,750	(17)	3,313,733
12	997020 FAS87 Current Pension Accrual	0	(5,916,286)	(5,916,286)	0	(3,969,000)	(3,969,000)	0	(1,947,286)	(1,947,286)
12	997027 Uncollectibles	3,564,571	(4,380,287)	(815,716)	2,584,779	(2,938,559)	(353,780)	979,792	(1,441,728)	(461,936)
99	997031 Decoupling Mechanism	26,272,751	0	26,272,751	21,136,771	0	21,136,771	5,135,980	0	5,135,980
12	997032 Interest Rate Swaps	0	(20,545,524)	(20,545,524)	0	(13,783,170)	(13,783,170)	0	(6,762,354)	(6,762,354)
99	997033 BPA Residential Exchange	136,009	0	136,009	(48,310)	0	(48,310)	184,319	0	184,319
99	997034 Montana Hydro Settlement	2,584,500	0	2,584,500	1,693,881	0	1,693,881	890,619	0	890,619
99	997035 Leases	0	150,572	150,572	0	100,132	100,132	0	50,440	50,440
99	997043 Washington Deferred Power Costs	(22,102,146)	0	(22,102,146)	(22,102,146)	0	(22,102,146)	0	0	0
12	997044 Non-Monetary Power Costs	0	112,791	112,791	0	75,667	75,667	0	37,124	37,124
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC	0	(2,115,570)	(2,115,570)	0	(1,419,251)	(1,419,251)	0	(696,319)	(696,319)
12	997049 Tax Depreciation	0	(169,137,697)	(169,137,697)	0	(113,467,715)	(113,467,715)	0	(55,669,982)	(55,669,982)
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	884,086	884,086	0	593,098	593,098	0	290,988	290,988
99	997065 Amortization - Unbilled Revenue Add-Ins	648,989	0	648,989	390,229	0	390,229	258,760	0	258,760
12	997072 CDA Fund Settlement-Prepayment	0	2,000,000	2,000,000	0	1,310,600	1,310,600	0	689,400	689,400
12	997080 Book Transportation Depreciation	0	9,610,524	9,610,524	0	6,447,316	6,447,316	0	3,163,208	3,163,208
12	997081 Deferred Compensation	0	(72,382)	(72,382)	0	(48,558)	(48,558)	0	(23,824)	(23,824)
4	997082 Meal Disallowances	0	42,712	42,712	0	28,404	28,404	0	14,308	14,308
12	997083 Paid Time Off	0	737,510	737,510	0	494,766	494,766	0	242,744	242,744
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	623,493	0	623,493	0	0	0	623,493	0	623,493
99	997095 WA REC Deferral	2,278,209	0	2,278,209	2,278,209	0	2,278,209	0	0	0
12	997096 CDA Settlement Costs	0	32,719	32,719	0	21,950	21,950	0	10,769	10,769
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	98,387	98,387	0	66,004	66,004	0	32,383	32,383
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(45,000,000)	(45,000,000)	0	(30,188,700)	(30,188,700)	0	(14,811,300)	(14,811,300)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997107 MDM System	926,646	0	926,646	926,646	0	926,646	0	0	0
99	997110 FISERVE	837,026	0	837,026	717,416	0	717,416	119,610	0	119,610
12	997111 Capitalized Transportation	0	(226,733)	(226,733)	0	(152,106)	(152,106)	0	(74,627)	(74,627)
12	997114 AFUDC Debt CWIP	0	393,228	393,228	0	263,801	263,801	0	129,427	129,427
99	997115 AFUDC Equity DFIT Deferral	(1,169,051)	0	(1,169,051)	(1,169,051)	0	(1,169,051)	0	0	0
99	997117 Colstrip Plant Adjustment	(5,929,621)	0	(5,929,621)	(3,875,986)	0	(3,875,986)	(2,053,635)	0	(2,053,635)
99	997119 AFUDC Tax CPI	0	3,051,504	3,051,504	0	2,047,132	2,047,132	0	1,004,372	1,004,372
99	997120 Transportation Tax Disallowance	0	82,859	82,859	0	55,587	55,587	0	27,272	27,272
99	997123 EIM Deferred O&M	(263,851)	0	(263,851)	0	0	0	(263,851)	0	(263,851)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months 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	401,254	0	401,254	401,254	0	401,254	0	0	0
99	997126 Prepaid Expenses	0	(30,118)	(30,118)	0	(20,205)	(20,205)	0	(9,913)	(9,913)
99	997127 CARES Act SS Deferral	0	(1,437,105)	(1,437,105)	0	(964,096)	(964,096)	0	(473,009)	(473,009)
99	997128 Meters Expensed	0	(2,594,934)	(2,594,934)	0	(1,740,837)	(1,740,837)	0	(854,097)	(854,097)
99	997129 Mixed Service Costs (IDD#5)	0	(20,650,000)	(20,650,000)	0	(13,853,259)	(13,853,259)	0	(6,796,741)	(6,796,741)
99	997130 Wild Fire Resiliency Deferral	(11,216,796)	0	(11,216,796)	(5,911,345)	0	(5,911,345)	(5,305,451)	0	(5,305,451)
99	997132 Battery Storage Deferral	326,652	0	326,652	326,652	0	326,652	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	574,692	0	574,692	574,692	0	574,692	0	0	0
99	997135 CS2 Deferred Insurance Proceeds	785,585	0	785,585	785,585	0	785,585	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	85,424,904	(135,370,542)	(49,945,638)	55,727,956	(91,940,849)	(36,212,893)	29,696,948	(43,429,693)	(13,732,745)

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%	67.086%	32.914%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-DTE-12A

AVISTA UTILITIES

Ref/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	11,164,201	11,164,201	0	7,489,616	7,489,616	0	3,674,585	3,674,585
99	410100	Deferred Federal Income Tax Expense - Washington	2,646,202	0	2,646,202	2,646,202	0	2,646,202	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(164,628)	0	(164,628)	0	0	0	(164,628)	0	(164,628)
	410100	Total	2,481,574	11,164,201	13,645,775	2,646,202	7,489,616	10,135,818	(164,628)	3,674,585	3,509,957
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(11,630,782)	(11,630,782)	0	(7,802,820)	(7,802,820)	0	(3,827,962)	(3,827,962)
99	411100	Deferred Federal Income Tax Expense - Washington	(2,437,665)	0	(2,437,665)	(2,437,665)	0	(2,437,665)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(744,782)	0	(744,782)	0	0	0	(744,782)	0	(744,782)
	411100	Total	(3,182,447)	(11,630,782)	(14,813,229)	(2,437,665)	(7,802,820)	(10,240,485)	(744,782)	(3,827,962)	(4,572,744)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	1,523,937	0	1,523,937	1,523,937	0	1,523,937	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	831,559	0	831,559	0	0	0	831,559	0	831,559
	410193	Total	2,355,496	0	2,355,496	1,523,937	0	1,523,937	831,559	0	831,559
Total Deferred Federal Income Tax Expense			1,654,623	(466,581)	1,188,042	1,732,474	(313,204)	1,419,270	(77,851)	(153,377)	(231,228)
99	411193	Customer Tax Credit Amortization - Washington	(9,545,519)	0	(9,545,519)	(9,545,519)	0	(9,545,519)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(6,980,693)	0	(6,980,693)	0	0	0	(6,980,693)	0	(6,980,693)
	411193	Total	(16,526,212)	0	(16,526,212)	(9,545,519)	0	(9,545,519)	(6,980,693)	0	(6,980,693)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%		67.086%		32.914%
E-ALL	99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months 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	82,527	82,527	0	54,080	54,080	0	28,447	28,447
1	408140	State Kwh Generation Tax	0	1,480,903	1,480,903	0	970,436	970,436	0	510,467	510,467
1	408150	R&P Property Tax--Production	0	16,398,838	16,398,838	0	10,746,159	10,746,159	0	5,652,679	5,652,679
1	408180	R&P Property Tax--Transmission	0	6,187,581	6,187,581	0	4,054,722	4,054,722	0	2,132,859	2,132,859
1	409100	State Income Tax--Montana & Oregon	0	31,155	31,155	0	20,416	20,416	0	10,739	10,739
TOTAL PRODUCTION & TRANSMISSION			0	24,181,004	24,181,004	0	15,845,813	15,845,813	0	8,335,191	8,335,191
DISTRIBUTION											
99	408110	State Excise Tax	22,871,527	0	22,871,527	22,871,527	0	22,871,527	0	0	0
99	408120	Municipal Occupation & License Tax	23,734,794	0	23,734,794	19,973,509	0	19,973,509	3,761,285	0	3,761,285
99	408160	Miscellaneous State or Local Tax--WA & ID	150	0	150	0	0	0	150	0	150
99	408170	R&P Property Tax--Distribution	10,905,345	0	10,905,345	7,770,977	0	7,770,977	3,134,368	0	3,134,368
99	409100	State Income Tax--Idaho	(73,419)	0	(73,419)	0	0	0	(73,419)	0	(73,419)
99	411410	State Income Tax--Idaho ITC Deferred	40	0	40	0	0	0	40	0	40
99	411420	State Income Tax--Idaho ITC Amortization	(26,975)	0	(26,975)	0	0	0	(26,975)	0	(26,975)
TOTAL DISTRIBUTION			57,411,462	0	57,411,462	50,616,013	0	50,616,013	6,795,449	0	6,795,449
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,101,597	6,024,168	7,125,765	730,906	4,006,132	4,737,038	370,691	2,018,036	2,388,727
TOTAL A&G			1,101,597	6,024,168	7,125,765	730,906	4,006,132	4,737,038	370,691	2,018,036	2,388,727
TOTAL TAXES OTHER THAN FIT			58,513,059	30,205,172	88,718,231	51,346,919	19,851,945	71,198,864	7,166,140	10,353,227	17,519,367

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-12A
For Twelve Months 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
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,550,000	7,550,000	0	4,947,515	4,947,515	0	2,602,485	2,602,485
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	1,048,385	1,048,385	0	687,007	687,007	0	361,378	361,378
1	182381	CDA Settlement Past Storage	0	28,327,577	28,327,577	0	18,563,061	18,563,061	0	9,764,516	9,764,516
1	302000	Franchises & Consents	2,693,258	44,049,218	46,742,476	2,693,258	28,865,453	31,558,711	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,192,212	16,511,928	319,716	10,653,471	10,973,187	0	5,538,741	5,538,741
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,581,172	124,215,666	126,796,838	2,581,414	82,604,660	85,186,074	(242)	41,611,006	41,610,764
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	6,362,778	6,362,778	0	4,231,311	4,231,311	0	2,131,467	2,131,467
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,325,336	3,325,336	0	2,211,382	2,211,382	0	1,113,954	1,113,954
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	69,630,545	69,630,545	0	46,305,009	46,305,009	0	23,325,536	23,325,536
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,626,413	20,626,413	0	13,716,771	13,716,771	0	6,909,642	6,909,642
4	303121	Misc Intangible Plant-AMI Software	16,047,647	1,233,589	17,281,236	16,047,647	820,349	16,867,996	0	413,240	413,240
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	4,750,747	4,750,747	0	3,159,294	3,159,294	0	1,591,453	1,591,453
		TOTAL INTANGIBLE PLANT	21,641,793	329,312,466	350,954,259	21,642,035	218,075,883	239,717,918	(242)	111,236,583	111,236,341
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,527,874	2,527,874	0	1,329,709	1,329,709
1	311XXX	Structures & Improvements	112,053,544	28,858,683	140,912,227	73,225,154	18,911,095	92,136,249	38,828,390	9,947,588	48,775,978
1	312000	Boiler Plant	147,183,675	46,706,104	193,889,779	95,447,545	30,606,510	126,054,055	51,736,130	16,099,594	67,835,724
1	313000	Generators	292,203	0	292,203	191,218	0	191,218	100,985	0	100,985
1	314000	Turbogenerator Units	40,759,266	18,586,742	59,346,008	26,644,182	12,179,892	38,824,074	14,115,084	6,406,850	20,521,934
1	315000	Accessory Electric Equipment	18,600,363	12,491,989	31,092,352	12,157,344	8,186,000	20,343,344	6,443,019	4,305,989	10,749,008
1	316000	Miscellaneous Power Plant Equipment	14,638,364	2,476,789	17,115,153	9,566,935	1,623,040	11,189,975	5,071,429	853,749	5,925,178
		TOTAL STEAM PRODUCTION PLANT	333,527,415	112,977,890	446,505,305	217,232,378	74,034,411	291,266,789	116,295,037	38,943,479	155,238,516
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	65,762,690	65,762,690	0	43,094,291	43,094,291	0	22,668,399	22,668,399
1	331XXX	Structures & Improvements	0	104,445,933	104,445,933	0	68,443,420	68,443,420	0	36,002,513	36,002,513
1	332XXX	Reservoirs, Dams, & Waterways	0	203,155,749	203,155,749	0	133,127,962	133,127,962	0	70,027,787	70,027,787
1	333000	Waterwheels, Turbines, & Generators	0	234,804,111	234,804,111	0	153,867,134	153,867,134	0	80,936,977	80,936,977
1	334000	Accessory Electric Equipment	0	81,821,902	81,821,902	0	53,617,892	53,617,892	0	28,204,010	28,204,010
1	335XXX	Miscellaneous Power Plant Equipment	0	13,154,896	13,154,896	0	8,620,403	8,620,403	0	4,534,493	4,534,493
1	336000	Roads, Railroads, & Bridges	0	3,648,774	3,648,774	0	2,391,042	2,391,042	0	1,257,732	1,257,732
		TOTAL HYDRAULIC PRODUCTION PLANT	0	706,794,055	706,794,055	0	463,162,144	463,162,144	0	243,631,911	243,631,911
		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	17,422,977	17,422,977	0	11,417,277	11,417,277	0	6,005,700	6,005,700
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,568	21,069,568	0	13,806,888	13,806,888	0	7,262,680	7,262,680
1	343000	Prime Movers	0	21,443,817	21,443,817	0	14,052,133	14,052,133	0	7,391,684	7,391,684
1	344000	Generators	0	239,011,085	239,011,085	0	156,623,964	156,623,964	0	82,387,121	82,387,121
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	25,601,346	25,601,346	0	16,776,562	16,776,562	0	8,824,784	8,824,784
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	1,642,039	1,642,039	0	1,076,028	1,076,028	0	566,011	566,011
		TOTAL OTHER PRODUCTION PLANT	0	327,301,360	327,301,360	0	214,480,581	214,480,581	0	112,820,779	112,820,779
		TOTAL PRODUCTION PLANT	333,527,415	1,147,073,305	1,480,600,720	217,232,378	751,677,136	968,909,514	116,295,037	395,396,169	511,691,206

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months 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	29,303,659	29,932,017	410,632	19,202,688	19,613,320	217,726	10,100,971	10,318,697	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	52,143	29,958,124	30,010,267	33,788	19,631,559	19,665,347	18,355	10,326,565	10,344,920	
1	353XXX	Station Equipment	12,487,691	332,049,829	344,537,520	8,161,767	217,592,253	225,754,020	4,325,924	114,457,576	118,783,500	
1	354000	Towers & Fixtures	16,044,107	1,167,384	17,211,491	10,484,924	764,987	11,249,911	5,559,183	402,397	5,961,580	
1	355000	Poles & Fixtures	5,315	327,468,465	327,473,780	3,438	214,590,085	214,593,523	1,877	112,878,380	112,880,257	
1	356000	Overhead Conductors & Devices	12,575,983	161,735,094	174,311,077	8,218,432	105,985,007	114,203,439	4,357,551	55,750,087	60,107,638	
1	357000	Underground Conduit	0	3,293,076	3,293,076	0	2,157,953	2,157,953	0	1,135,123	1,135,123	
1	358000	Underground Conductors & Devices	0	7,046,786	7,046,786	0	4,617,759	4,617,759	0	2,429,027	2,429,027	
1	359000	Roads & Trails	78,834	2,409,226	2,488,060	51,518	1,578,766	1,630,284	27,316	830,460	857,776	
		TOTAL TRANSMISSION PLANT	41,872,431	894,431,643	936,304,074	27,364,499	586,121,057	613,485,556	14,507,932	308,310,586	322,818,518	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	10,337,963	0	10,337,963	8,843,612	0	8,843,612	1,494,351	0	1,494,351	
99	360400	Land Easements	3,897,705	0	3,897,705	1,331,527	0	1,331,527	2,566,178	0	2,566,178	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,198,071	0	28,198,071	20,798,764	0	20,798,764	7,399,307	0	7,399,307	
3	362000	Station Equipment	157,590,012	3,169,672	160,759,684	104,916,444	1,900,472	106,816,916	52,673,568	1,269,200	53,942,768	
99	363000	Energy Storage Equipment	(16,358)	0	(16,358)	(16,358)	0	(16,358)	0	0	0	
99	364000	Poles, Towers, & Fixtures	499,231,251	0	499,231,251	326,853,337	0	326,853,337	172,377,914	0	172,377,914	
99	365000	Overhead Conductors & Devices	317,618,396	0	317,618,396	199,628,812	0	199,628,812	117,989,584	0	117,989,584	
99	366000	Underground Conduit	142,972,882	0	142,972,882	94,295,925	0	94,295,925	48,676,957	0	48,676,957	
99	367000	Underground Conductors & Devices	250,508,076	0	250,508,076	167,205,948	0	167,205,948	83,302,128	0	83,302,128	
99	368000	Line Transformers	308,069,005	0	308,069,005	213,072,762	0	213,072,762	94,996,243	0	94,996,243	
99	369XXX	Services	201,306,534	0	201,306,534	132,029,817	0	132,029,817	69,276,717	0	69,276,717	
99	371XXX	Installations on Customers' Premises	3,713,833	0	3,713,833	3,713,833	0	3,713,833	0	0	0	
99	370XXX	Meters	84,935,978	0	84,935,978	60,272,674	0	60,272,674	24,663,304	0	24,663,304	
99	373XXX	Street Light & Signal Systems	74,220,285	0	74,220,285	48,235,781	0	48,235,781	25,984,504	0	25,984,504	
		TOTAL DISTRIBUTION PLANT	2,082,951,483	3,169,672	2,086,121,155	1,381,182,878	1,900,472	1,383,083,350	701,768,605	1,269,200	703,037,805	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,513,729	9,345,905	10,859,634	811,822	6,215,120	7,026,942	701,907	3,130,785	3,832,692	
4	390XXX	Structures & Improvements	26,236,812	107,147,536	133,384,348	17,426,381	71,254,183	88,680,564	8,810,431	35,893,353	44,703,784	
4	391XXX	Office Furniture & Equipment	4,789,842	54,631,109	59,420,951	4,774,427	36,330,234	41,104,661	15,415	18,300,875	18,316,290	
4	392XXX	Transportation Equipment	38,197,919	28,783,897	66,981,816	26,389,068	19,141,579	45,530,647	11,808,851	9,642,318	21,451,169	
4	393000	Stores Equipment	591,403	4,023,425	4,614,828	399,179	2,675,618	3,074,797	192,224	1,347,807	1,540,031	
4	394000	Tools, Shop & Garage Equipment	2,209,062	17,168,611	19,377,673	1,145,257	11,417,298	12,562,555	1,063,805	5,751,313	6,815,118	
4	394100	Electric Charging Stations	0	116,789	116,789	0	77,666	77,666	0	39,123	39,123	
4	395XXX	Laboratory Equipment	415,144	3,299,286	3,714,430	399,353	2,194,058	2,593,411	15,791	1,105,228	1,121,019	
4	396XXX	Power Operated Equipment	23,100,630	8,728,320	31,828,950	13,838,544	5,804,420	19,642,964	9,262,086	2,923,900	12,185,986	
4	397XXX	Communications Equipment	31,792,471	90,151,872	121,944,343	22,383,407	59,951,896	82,335,303	9,409,064	30,199,976	39,609,040	
4	398000	Miscellaneous Equipment	13,505	767,836	781,341	0	510,619	510,619	13,505	257,217	270,722	
		TOTAL GENERAL PLANT	128,860,517	324,164,586	453,025,103	87,567,438	215,572,691	303,140,129	41,293,079	108,591,895	149,884,974	
		TOTAL PLANT IN SERVICE	2,608,853,639	2,698,151,672	5,307,005,311	1,734,989,228	1,773,347,239	3,508,336,467	873,864,411	924,804,433	1,798,668,844	

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months 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	(270,615,932)	(74,715,799)	(345,331,731)	(177,518,422)	(48,961,263)	(226,479,685)	(93,097,510)	(25,754,536)	(118,852,046)	
E-ADEP		Hydro Production Plant	0	(173,370,012)	(173,370,012)	0	(113,609,369)	(113,609,369)	0	(59,760,643)	(59,760,643)	
E-ADEP		Other Production Plant	0	(159,032,338)	(159,032,338)	0	(104,213,891)	(104,213,891)	0	(54,818,447)	(54,818,447)	
E-ADEP		Transmission Plant	(26,541,110)	(224,371,509)	(250,912,619)	(16,218,868)	(147,030,650)	(163,249,518)	(10,322,242)	(77,340,859)	(87,663,101)	
E-ADEP		Distribution Plant	(683,704,177)	(412,190)	(684,116,367)	(422,261,531)	(247,141)	(422,508,672)	(261,442,646)	(165,049)	(261,607,695)	
E-ADEP		General Plant	(49,903,252)	(109,684,267)	(159,587,519)	(31,497,976)	(72,941,134)	(104,439,110)	(18,405,276)	(36,743,133)	(55,148,409)	
TOTAL ACCUMULATED DEPRECIATION			(1,030,764,471)	(741,586,115)	(1,772,350,586)	(647,496,797)	(487,003,448)	(1,134,500,245)	(383,267,674)	(254,582,667)	(637,850,341)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,291,814)	(17,291,814)	0	(11,331,326)	(11,331,326)	0	(5,960,488)	(5,960,488)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(351,222)	0	(351,222)	(351,222)	0	(351,222)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,372,404)	(3,372,404)	0	(2,241,659)	(2,241,659)	0	(1,130,745)	(1,130,745)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(10,293,504)	(107,676,756)	(117,970,260)	(10,293,556)	(71,606,121)	(81,899,677)	52	(36,070,635)	(36,070,583)	
E-AAAMT		General Plant - 390200, 396200	0	(738,109)	(738,109)	0	(490,850)	(490,850)	0	(247,259)	(247,259)	
TOTAL ACCUMULATED AMORTIZATION			(10,644,726)	(129,079,083)	(139,723,809)	(10,644,778)	(85,669,956)	(96,314,734)	52	(43,409,127)	(43,409,075)	
TOTAL ACCUMULATED DEPR/AMORT			(1,041,409,197)	(870,665,198)	(1,912,074,395)	(658,141,575)	(572,673,404)	(1,230,814,979)	(383,267,622)	(297,991,794)	(681,259,416)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,567,444,442	1,827,486,474	3,394,930,916	1,076,847,653	1,200,673,835	2,277,521,488	490,596,789	626,812,639	1,117,409,428	
ACCUMULATED DFIT												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(532,734,654)	(532,734,654)	0	(357,390,370)	(357,390,370)	0	(175,344,284)	(175,344,284)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(56,827,523)	(56,827,523)	0	(37,790,871)	(37,790,871)	0	(19,036,652)	(19,036,652)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,737,562)	(2,737,562)	0	(1,820,506)	(1,820,506)	0	(917,056)	(917,056)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	230,806	230,806	0	153,488	153,488	0	77,318	77,318	
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	(5,948,791)	(5,948,791)	0	(3,898,243)	(3,898,243)	0	(2,050,548)	(2,050,548)	
1		ADFIT - CDA Settlement Costs (283333)	0	269,850	269,850	0	176,833	176,833	0	93,017	93,017	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(979,871)	(979,871)	0	(657,356)	(657,356)	0	(322,515)	(322,515)	
TOTAL ACCUMULATED DFIT			0	(598,727,745)	(598,727,745)	0	(401,227,025)	(401,227,025)	0	(197,500,720)	(197,500,720)	
NET ELECTRIC UTILITY PLANT			1,567,444,442	1,228,758,729	2,796,203,171	1,076,847,653	799,446,810	1,876,294,463	490,596,789	429,311,919	919,908,708	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	59.958%	40.042%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.086%	32.914%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months 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	1,567,444,442	1,228,758,729	2,796,203,171	#####	799,446,810	1,876,294,463	490,596,789	429,311,919	919,908,708
OTHER ADJUSTMENTS									
4 Regulatory Asset - AFUDC (182332)	7,179,744	34,912,986	42,092,730	5,423,077	23,217,485	28,640,562	1,756,667	11,695,501	13,452,168
4 Accumulated Amortization - AFUDC (182318)	(1,357,296)	(5,232,389)	(6,589,685)	(1,079,483)	(3,479,591)	(4,559,074)	(277,813)	(1,752,798)	(2,030,611)
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)	2,104,096	0	2,104,096	0	0	0	2,104,096	0	2,104,096
99 ADFIT - Boulder Park Disallowed (190040)	104,140	0	104,140	0	0	0	104,140	0	104,140
99 AMI Existing Meters/ERTs Deferred A/D (108121)	(4,243,604)	0	(4,243,604)	(4,243,604)	0	(4,243,604)	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:	12,346,558	0	12,346,558	12,346,558	0	12,346,558	0	0	0
99 Regulatory Asset-Deferred AMI Costs (182337)	18,857,167	0	18,857,167	18,857,167	0	18,857,167	0	0	0
99 ADFIT-Deferred AMI Costs (283436)	(3,522,849)	0	(3,522,849)	(3,522,849)	0	(3,522,849)	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)	(3,359,998)	34	(3,359,964)	(1,053,043)	23	(1,053,020)	(2,306,955)	11	(2,306,944)
2 Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99 Regulatory Liability-Customer Tax Credit (254393)	(81,964,560)	0	(81,964,560)	(54,023,992)	0	(54,023,992)	(27,940,568)	0	(27,940,568)
99 ADFIT-Customer Tax Credit (190393)	17,212,557	0	17,212,557	11,345,038	0	11,345,038	5,867,519	0	5,867,519
99 Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99 Colstrip-Plant Adjustment Accum. Amort. (108027)	(12,578,358)	0	(12,578,358)	(8,155,897)	0	(8,155,897)	(4,422,461)	0	(4,422,461)
99 Colstrip-Regulatory Asset (182327)	10,952,470	0	10,952,470	5,512,718	0	5,512,718	5,439,752	0	5,439,752
99 Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99 Colstrip-Plant Adjustment ADFIT (190027)	1,723,862	0	1,723,862	1,432,730	0	1,432,730	291,132	0	291,132
99 Colstrip Reg Asset ADFIT (283376)	(1,480,578)	0	(1,480,578)	(975,815)	0	(975,815)	(504,763)	0	(504,763)
99 Colstrip ARO (317000P)	14,834,259	0	14,834,259	9,694,190	0	9,694,190	5,140,069	0	5,140,069
99 Colstrip ARO A/D (317000A)	(2,851,091)	0	(2,851,091)	(1,902,508)	0	(1,902,508)	(948,583)	0	(948,583)
99 Colstrip ARO Liability (230027)	(14,177,719)	0	(14,177,719)	(9,265,141)	0	(9,265,141)	(4,912,578)	0	(4,912,578)
99 Colstrip ARO ADFIT (190376)	2,977,321	0	2,977,321	1,945,680	0	1,945,680	1,031,641	0	1,031,641
99 Colstrip ARO ADFIT (283377)	(2,516,465)	0	(2,516,465)	(1,636,253)	0	(1,636,253)	(880,212)	0	(880,212)
99 Customer Deposits (235199)	(2,721)	0	(2,721)	(2,721)	0	(2,721)	0	0	0
C-WKC Working Capital	85,752,921	0	85,752,921	59,080,517	0	59,080,517	26,672,404	0	26,672,404
99 DSM Programs (186710)	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	43,461,588	29,680,631	73,142,219	39,780,333	19,737,917	59,518,250	3,681,255	9,942,714	13,623,969
NET RATE BASE	1,610,906,030	1,258,439,360	2,869,345,390	#####	819,184,727	1,935,812,713	494,278,044	439,254,633	933,532,677

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended 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)	3,219,028	3,219,028			3,219,028	3,219,028		2,109,429	2,109,429		1,109,599	1,109,599	
	Steam (ED-ID)	4,361,055	4,361,055		4,361,055	4,361,055	4,361,055				4,361,055		4,361,055	
	Steam (ED-WA)	11,844,777	11,844,777		11,844,777	11,844,777	11,844,777	11,844,777						
1	Hydro (ED-AN)	15,061,324	15,061,324			15,061,324	15,061,324		9,869,686	9,869,686		5,191,638	5,191,638	
1	Other (ED-AN)	10,955,259	10,955,259			10,955,259	10,955,259		7,178,981	7,178,981		3,776,278	3,776,278	
Total Electric Production		45,441,443	45,441,443			16,205,832	29,235,611	45,441,443	11,844,777	19,158,096	31,002,873	4,361,055	10,077,515	14,438,570
Electric Transmission														
1	ED-AN	18,392,480	18,392,480			18,392,480	18,392,480		12,052,592	12,052,592		6,339,888	6,339,888	
	ED-ID	394,408	394,408		394,408	394,408	394,408				394,408		394,408	
	ED-WA	516,992	516,992		516,992	516,992	516,992	516,992		516,992				
Total Electric Transmissic		19,303,880	19,303,880			911,400	18,392,480	19,303,880	516,992	12,052,592	12,569,584	394,408	6,339,888	6,734,296
Electric Distribution														
3	ED-AN	84,963	84,963			84,963	84,963		50,942	50,942		34,021	34,021	
	ED-ID	18,844,380	18,844,380		18,844,380	18,844,380	18,844,380				18,844,380		18,844,380	
	ED-WA	35,909,595	35,909,595		35,909,595	35,909,595	35,909,595	35,909,595		35,909,595				
Total Electric Distribution		54,838,938	54,838,938			54,753,975	84,963	54,838,938	35,909,595	50,942	35,960,537	18,844,380	34,021	18,878,401
Gas Underground Storage														
	GD-AN	707,748		707,748										
	GD-OR	124,019			124,019									
Total Gas Underground St		831,767		707,748	124,019									
Gas Distribution														
	GD-AN	57,429		57,429										
	GD-ID	6,694,544		6,694,544										
	GD-WA	15,131,454		15,131,454										
	GD-OR	10,016,613			10,016,613									
Total Gas Distribution		31,900,040		21,883,427	10,016,613									
General Plant														
4	ED-AN	2,951,861	2,951,861			2,951,861	2,951,861		1,963,017	1,963,017		988,844	988,844	
	ED-ID	506,610	506,610		506,610	506,610	506,610				506,610		506,610	
	ED-WA	1,173,815	1,173,815		1,173,815	1,173,815	1,173,815	1,173,815						
7,4	CD-AA	21,771,093	15,391,074	4,403,857	1,976,162	15,391,074	15,391,074		10,235,218	10,235,218		5,155,856	5,155,856	
9,4	CD-AN	644,126	500,344	143,782		500,344	500,344		332,734	332,734		167,610	167,610	
9	CD-ID	475,499	369,358	106,141		369,358	369,358				369,358		369,358	
9	CD-WA	2,253,302	1,750,320	502,982		1,750,320	1,750,320	1,750,320		1,750,320				
8	GD-AA	377,788		259,676	118,112									
	GD-AN	31,528		31,528										
	GD-ID	38,339		38,339										
	GD-WA	1,097,707		1,097,707										
	GD-OR	204,092			204,092									
Total General Plant		31,525,760	22,643,382	6,584,012	2,298,366	3,800,103	18,843,279	22,643,382	2,924,135	12,530,969	15,455,104	875,968	6,312,310	7,188,278
Total Depreciation Expens		183,841,828	142,227,643	29,175,187	12,438,998	75,671,310	66,556,333	142,227,643	51,195,499	43,792,599	94,988,098	24,475,811	22,763,734	47,239,545

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	59.958%	40.042%
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-12A
For Twelve Months 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	917,639	917,639		917,639	917,639		601,329	601,329		316,310	316,310	
1	Misc Intangible Plt (30300)	ED-AN	258,884	258,884		258,884	258,884		169,647	169,647		89,237	89,237	
Total Production/Transmission			1,176,523	1,176,523		1,176,523	1,176,523		770,976	770,976		405,547	405,547	
Distribution														
	Franchises (302000)	ED-WA	108,782	108,782		108,782	108,782		108,782	108,782				
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866				
Total Distribution			114,648	114,648		114,648	114,648		114,648	114,648				
General Plant - 303000														
7,4		CD-AA	414,841	293,272	83,914	37,655		293,272	293,272		195,029	195,029	98,243	98,243
9,1		CD-AN	9,729	7,557	2,172			7,557	7,557		4,952	4,952	2,605	2,605
		GD-ID	14,787		14,787									
		GD-WA	24,860		24,860									
		GD-OR	8,011			8,011								
Total General Plant - 303000			472,228	300,829	125,733	45,666		300,829	300,829		199,981	199,981	100,848	100,848
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	44,144,534	31,207,979	8,929,556	4,006,999		31,207,979	31,207,979		20,753,618	20,753,618	10,454,361	10,454,361
9,4		CD-AN	130,366	101,266	29,100			101,266	101,266		67,343	67,343	33,923	33,923
9,4		CD-ID	(3)	(2)	(1)			(2)	(2)				(2)	(2)
9,4		CD-WA	3,710,013	2,881,864	828,149			2,881,864	2,881,864		2,881,864	2,881,864		0
4		ED-AN	5,258,619	5,258,619				5,258,619	5,258,619		3,497,034	3,497,034	1,761,585	1,761,585
		ED-ID	(3)	(3)				(3)	(3)				(3)	(3)
		ED-WA	835,304	835,304				835,304	835,304		835,304	835,304		
8		GD-AA	89,178		61,297	27,881								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031X			54,168,008	40,285,027	9,848,101	4,034,880		3,717,163	36,567,864		40,285,027	3,717,168	24,317,995	28,035,163
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0	0								
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0
4		ED-AN	422,989	422,989				422,989	422,989		281,292	281,292	141,697	141,697
		GD-OR	0			0								
Total General Plant - 390200, 396200			422,989	422,989	0	0		422,989	422,989		281,292	281,292	141,697	141,697
Total Amortization Expense			56,354,396	42,300,016	9,973,834	4,080,546		3,831,811	38,468,205		42,300,016	3,831,816	25,570,244	29,402,060

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-12A
For Twelve Months 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)	(74,715,799)	(74,715,799)			(74,715,799)	(74,715,799)		(48,961,263)	(48,961,263)		(25,754,536)	(25,754,536)	
	Steam (ED-ID)	(93,097,510)	(93,097,510)		(93,097,510)	(93,097,510)	(93,097,510)				(93,097,510)	(93,097,510)	(93,097,510)	
	Steam (ED-WA)	(177,518,422)	(177,518,422)		(177,518,422)	(177,518,422)	(177,518,422)	(177,518,422)			(177,518,422)	(177,518,422)	(177,518,422)	
1	Hydro (ED-AN)	(173,370,012)	(173,370,012)		(173,370,012)	(173,370,012)	(173,370,012)		(113,609,369)	(113,609,369)		(59,760,643)	(59,760,643)	
1	Other (ED-AN)	(159,032,338)	(159,032,338)		(159,032,338)	(159,032,338)	(159,032,338)		(104,213,891)	(104,213,891)		(54,818,447)	(54,818,447)	
Total Electric Production		(677,734,081)	(677,734,081)		(270,615,932)	(407,118,149)	(677,734,081)		(177,518,422)	(266,784,523)	(444,302,945)	(93,097,510)	(140,333,626)	(233,431,136)
Electric Transmission														
1	ED-AN	(224,371,509)	(224,371,509)			(224,371,509)	(224,371,509)		(147,030,650)	(147,030,650)		(77,340,859)	(77,340,859)	
	ED-ID	(10,322,242)	(10,322,242)		(10,322,242)	(10,322,242)	(10,322,242)				(10,322,242)	(10,322,242)	(10,322,242)	
	ED-WA	(16,218,868)	(16,218,868)		(16,218,868)	(16,218,868)	(16,218,868)	(16,218,868)			(16,218,868)	(16,218,868)	(16,218,868)	
Total Electric Transmissic		(250,912,619)	(250,912,619)		(26,541,110)	(224,371,509)	(250,912,619)		(16,218,868)	(147,030,650)	(163,249,518)	(10,322,242)	(77,340,859)	(87,663,101)
Electric Distribution														
3	ED-AN	(412,190)	(412,190)			(412,190)	(412,190)		(247,141)	(247,141)		(165,049)	(165,049)	
	ED-ID	(261,442,646)	(261,442,646)		(261,442,646)	(261,442,646)	(261,442,646)				(261,442,646)	(261,442,646)	(261,442,646)	
	ED-WA	(422,261,531)	(422,261,531)		(422,261,531)	(422,261,531)	(422,261,531)	(422,261,531)			(422,261,531)	(422,261,531)	(422,261,531)	
Total Electric Distribution		(684,116,367)	(684,116,367)		(683,704,177)	(412,190)	(684,116,367)		(422,261,531)	(247,141)	(422,508,672)	(261,442,646)	(165,049)	(261,607,695)
Gas Underground Storage														
	GD-AN	(18,483,133)	(18,483,133)											
	GD-OR	(1,517,462)		(1,517,462)		(1,517,462)								
Total Gas Underground St		(20,000,595)		(18,483,133)		(1,517,462)								
Gas Distribution														
	GD-AN	(1,966,041)	(1,966,041)											
	GD-ID	(95,474,421)	(95,474,421)											
	GD-WA	(171,992,703)	(171,992,703)											
	GD-OR	(131,666,611)		(131,666,611)										
Total Gas Distribution		(401,099,776)		(269,433,165)		(131,666,611)								
General Plant														
4	ED-AN	(37,744,335)	(37,744,335)			(37,744,335)	(37,744,335)		(25,100,360)	(25,100,360)		(12,643,975)	(12,643,975)	
	ED-ID	(12,847,217)	(12,847,217)		(12,847,217)	(12,847,217)	(12,847,217)				(12,847,217)	(12,847,217)	(12,847,217)	
	ED-WA	(23,920,731)	(23,920,731)		(23,920,731)	(23,920,731)	(23,920,731)	(23,920,731)			(23,920,731)	(23,920,731)	(23,920,731)	
7,4	CD-AA	(92,851,952)	(65,641,687)	(18,782,093)	(8,428,172)	(65,641,687)	(65,641,687)		(43,652,378)	(43,652,378)		(21,989,309)	(21,989,309)	
9,4	CD-AN	(8,108,145)	(6,298,245)	(1,809,900)		(6,298,245)	(6,298,245)		(4,188,396)	(4,188,396)		(2,109,849)	(2,109,849)	
9	CD-ID	(7,155,255)	(5,558,059)	(1,597,196)		(5,558,059)	(5,558,059)				(5,558,059)	(5,558,059)	(5,558,059)	
9	CD-WA	(9,754,686)	(7,577,245)	(2,177,441)		(7,577,245)	(7,577,245)				(7,577,245)	(7,577,245)	(7,577,245)	
8	GD-AA	(2,266,965)		(1,558,221)	(708,744)									
	GD-AN	(3,717,418)		(3,717,418)										
	GD-ID	(2,441,306)		(2,441,306)										
	GD-WA	(11,725,960)		(11,725,960)										
	GD-OR	(5,374,251)		(5,374,251)										
Total General Plant		(217,908,221)	(159,587,519)	(43,809,535)	(14,511,167)	(49,903,252)	(109,684,267)	(159,587,519)	(31,497,976)	(72,941,134)	(104,439,110)	(18,405,276)	(36,743,133)	(55,148,409)
Total Accumulated Depr		(2,251,771,659)	(1,772,350,586)	(331,725,833)	(147,695,240)	(1,030,764,471)	(741,586,115)	(1,772,350,586)	(647,496,797)	(487,003,448)	(1,134,500,245)	(383,267,674)	(254,582,667)	(637,850,341)

Allocation Ratios:		Electric			Gas-North		Gas-South		Jurisdiction -		Washington		Idaho	
Service -														
7	Elec/Gas North/Oregon 4-Factor	70.695%		20.228%		9.077%		1	Production/Transmission Ratio	65.530%		34.470%		
8	Gas North/Oregon 4-Factor	0.000%		68.736%		31.264%		3	Direct Distribution Operating Expense	59.958%		40.042%		
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-AAAMT-12A
For Twelve Months 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	(14,733,354)	(14,733,354)			(14,733,354)	(14,733,354)		(9,654,767)	(9,654,767)		(5,078,587)	(5,078,587)	
1	Misc Intangible Plt (3030 ED-AN	(2,558,460)	(2,558,460)			(2,558,460)	(2,558,460)		(1,676,559)	(1,676,559)		(881,901)	(881,901)	
Total Production/Transmission		(17,291,814)	(17,291,814)			(17,291,814)	(17,291,814)		(11,331,326)	(11,331,326)		(5,960,488)	(5,960,488)	
Distribution														
	Franchises (302000) ED-WA	(290,950)	(290,950)			(290,950)	(290,950)	(290,950)		(290,950)				
	Misc Intangible Plt (3030 ED-WA	(60,272)	(60,272)			(60,272)	(60,272)	(60,272)		(60,272)				
Total Distribution		(351,222)	(351,222)			(351,222)	(351,222)	(351,222)		(351,222)				
General Plant - 303000														
7,4	CD-AA	(4,621,272)	(3,267,008)	(934,791)	(419,473)	(3,267,008)	(3,267,008)		(2,172,593)	(2,172,593)		(1,094,415)	(1,094,415)	
9,1	CD-AN	(135,683)	(105,396)	(30,287)		(105,396)	(105,396)		(69,066)	(69,066)		(36,330)	(36,330)	
	GD-ID	(145,180)		(145,180)										
	GD-WA	(290,720)		(290,720)										
	GD-OR	(120,366)			(120,366)									
Total General Plant - 303000		(5,313,221)	(3,372,404)	(1,400,978)	(539,839)	(3,372,404)	(3,372,404)		(2,241,659)	(2,241,659)		(1,130,745)	(1,130,745)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(135,763,161)	(95,977,767)	(27,462,172)	(12,323,222)	(95,977,767)	(95,977,767)		(63,826,176)	(63,826,176)		(32,151,591)	(32,151,591)	
9,4	CD-AN	(320,406)	(248,885)	(71,521)		(248,885)	(248,885)		(165,511)	(165,511)		(83,374)	(83,374)	
9	CD-ID	30	23	7		23	23			0	23	23	23	
9	CD-WA	(11,856,960)	(9,210,249)	(2,646,711)		(9,210,249)	(9,210,249)	(9,210,249)		(9,210,249)		0	0	
4	ED-AN	(11,450,104)	(11,450,104)			(11,450,104)	(11,450,104)		(7,614,434)	(7,614,434)		(3,835,670)	(3,835,670)	
	ED-ID	29	29			29	29				29	29	29	
	ED-WA	(1,083,307)	(1,083,307)			(1,083,307)	(1,083,307)	(1,083,307)		(1,083,307)				
8	GD-AA	(174,751)		(120,117)	(54,634)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(160,648,630)	(117,970,260)	(30,300,514)	(12,377,856)	(10,293,504)	(107,676,756)	(117,970,260)	(10,293,556)	(71,606,121)	(81,899,677)	52	(36,070,635)	(36,070,583)
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	0	
9	CD-WA	0	0	0		0	0	0	0	0				
4	ED-AN	(738,109)	(738,109)			(738,109)	(738,109)		(490,850)	(490,850)		(247,259)	(247,259)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(738,109)	(738,109)	0	0	0	(738,109)	(738,109)	0	(490,850)	(490,850)	0	(247,259)	(247,259)
Total Accumulated Amortization		(184,342,996)	(139,723,809)	(31,701,492)	(12,917,695)	(10,644,726)	(129,079,083)	(139,723,809)	(10,644,778)	(85,669,956)	(96,314,734)	52	(43,409,127)	(43,409,075)

Allocation Ratios:

Service -

		Electric	Gas-North	Gas-South
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%

Jurisdiction -

		Washington	Idaho
1	Production/Transmission Ratio	65.530%	34.470%
4	Jurisdictional 4-Factor Ratio	66.501%	33.499%

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	885,677	122,232	362,279	401,166	885,677	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,072,299	0	0	0	0	3,072,299	0	0	3,072,299	0	0	0
99	GD-OR / AS	845,469	0	0	0	0	0	0	0	845,469	0	845,469	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,921,430	0	0	8,427,855	8,427,855	0	0	2,411,467	2,411,467	0	1,082,108	1,082,108
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	18,715,274	811,823	701,906	9,345,905	10,859,634	3,270,464	97,597	2,560,002	5,928,063	845,469	1,082,108	1,927,577
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	19,175,334	7,996,986	2,788,769	8,389,579	19,175,334	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,453,631	0	0	0	0	25,453,631	0	0	25,453,631	0	0	0
99	GD-OR / AS	4,123,908	0	0	0	0	0	0	0	4,123,908	0	4,123,908	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,049,489	0	0	90,524,586	90,524,586	0	0	25,901,851	25,901,851	0	11,623,052	11,623,052
9	CD-WA / ID / AN	30,490,524	9,429,396	6,021,662	8,233,371	23,684,429	2,709,686	1,730,420	2,365,989	6,806,095	0	0	0
	TOTAL ACCOUNT	207,292,886	17,426,382	8,810,431	107,147,536	133,384,349	28,163,317	1,730,420	28,267,840	58,161,577	4,123,908	11,623,052	15,746,960
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,111,330	413,549	7,798	1,689,983	2,111,330	0	0	0	0	0	0	0
99	GD-WA / ID / AN	140,581	0	0	0	0	140,581	0	0	140,581	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	321,161	0	0	0	0	0	0	220,753	220,753	0	100,408	100,408
7	CD-AA	74,525,470	0	0	52,685,781	52,685,781	0	0	15,075,012	15,075,012	0	6,764,677	6,764,677
9	CD-WA / ID / AN	5,952,574	4,360,878	7,618	255,345	4,623,841	1,253,167	2,189	73,377	1,328,733	0	0	0
	TOTAL ACCOUNT	83,063,225	4,774,427	15,416	54,631,109	59,420,952	1,393,748	2,189	15,369,142	16,765,079	12,109	6,865,085	6,877,194
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	56,185,431	24,716,240	10,987,082	20,482,109	56,185,431	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,692,056	0	0	0	0	10,066,482	3,059,306	2,566,268	15,692,056	0	0	0
99	GD-OR / AS	4,662,575	0	0	0	0	0	0	0	4,662,575	0	4,662,575	0
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,584,895	0	0	5,362,141	5,362,141	0	0	1,534,273	1,534,273	0	688,481	688,481
9	CD-WA / ID / AN	6,995,858	1,672,827	821,769	2,939,647	5,434,243	480,713	236,148	844,754	1,561,615	0	0	0
	TOTAL ACCOUNT	91,218,003	26,389,067	11,808,851	28,783,897	66,981,815	10,547,195	3,295,454	5,012,098	18,854,747	4,662,575	718,866	5,381,441

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	470,322	56,414	0	413,908	470,322	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	222,353	0	0	0	222,353	0	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	5,324,098	342,766	192,224	3,600,663	4,135,653	98,499	55,239	1,034,707	1,188,445	0	0	0	
		TOTAL ACCOUNT	6,050,088	399,180	192,224	4,023,424	4,614,828	320,852	55,239	1,037,240	1,413,331	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,322,759	1,125,347	310,424	5,886,988	7,322,759	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,387,757	0	0	0	3,387,757	2,525,352	361,080	501,325	3,387,757	0	0	0	
99		GD-OR / AS	946,287	0	0	0	0	0	0	0	0	946,287	0	946,287	
8		GD-AA	5,624,137	0	0	0	0	0	0	3,865,807	3,865,807	0	1,758,330	1,758,330	
7		CD-AA	14,853,279	0	0	10,500,526	10,500,526	0	0	3,004,521	3,004,521	0	1,348,232	1,348,232	
9		CD-WA / ID / AN	2,001,065	19,910	753,381	781,096	1,554,387	5,722	216,496	224,460	446,678	0	0	0	
		TOTAL ACCOUNT	34,135,284	1,145,257	1,063,805	17,168,610	19,377,672	2,531,074	577,576	7,596,113	10,704,763	946,287	3,106,562	4,052,849	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,789	0	0	116,789	116,789	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	116,789	0	0	116,789	116,789	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,654,304	399,353	15,791	2,239,160	2,654,304	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,117	0	0	0	201,117	106,200	0	94,917	201,117	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	224,545	0	0	0	0	0	0	154,343	154,343	0	70,202	70,202	
7		CD-AA	1,499,577	0	0	1,060,126	1,060,126	0	0	303,334	303,334	0	136,117	136,117	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,598,129	399,353	15,791	3,299,286	3,714,430	106,200	0	552,594	658,794	18,586	206,319	224,905	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,319,914	13,586,802	8,869,637	7,863,475	30,319,914	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,238,969	0	0	0	4,238,969	2,544,492	873,888	820,589	4,238,969	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	36,592,906	13,838,544	9,262,085	8,728,320	31,828,949	2,616,834	986,664	1,068,655	4,672,153	43,834	47,970	91,804	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	48,653,522	12,445,605	6,526,935	29,680,982	48,653,522	0	0	0	0	0	0	0
99	GD-WA / ID / AN	928,286	0	0	0	0	622,560	303,773	1,953	928,286	0	0	0
99	GD-OR / AS	755,823	0	0	0	0	0	0	0	0	755,823	0	755,823
8	GD-AA	256,730	0	0	0	0	0	0	176,466	176,466	0	80,264	80,264
7	CD-AA	83,471,322	0	0	59,010,051	59,010,051	0	0	16,884,579	16,884,579	0	7,576,692	7,576,692
9	CD-WA/ ID / AN	18,384,574	9,937,801	2,882,130	1,460,838	14,280,769	2,855,784	828,226	419,795	4,103,805	0	0	0
	TOTAL ACCOUNT	152,450,257	22,383,406	9,409,065	90,151,871	121,944,342	3,478,344	1,131,999	17,482,793	22,093,136	755,823	7,656,956	8,412,779
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	283,101	0	6,846	276,255	283,101	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	8,252	0	0	0	0	0	0	0	0	8,252	0	8,252
8	GD-AA	37	0	0	0	0	0	0	25	25	0	12	12
7	CD-AA	691,662	0	0	488,971	488,971	0	0	139,909	139,909	0	62,782	62,782
9	CD-WA/ ID / AN	11,934	0	6,659	2,611	9,270	0	1,914	750	2,664	0	0	0
	TOTAL ACCOUNT	994,986	0	13,505	767,837	781,342	0	1,914	140,684	142,598	8,252	62,794	71,046
	TOTAL GENERAL PLANT	635,227,827	87,567,439	41,293,079	324,164,584	453,025,102	52,428,028	7,879,052	79,087,161	139,394,241	11,437,635	31,370,849	42,808,484

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-12A
For Twelve Months 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	11,962,185	319,716	0	11,642,469	11,962,185	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,112	0	0	0	0	1,022,509	771,603	0	1,794,112	0	0	
99		GD-OR / AS	423,476	0	0	0	0	0	0	0	0	423,476	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	423,476	
7		CD-AA	6,222,511	0	0	4,399,004	4,399,004	0	0	1,258,690	1,258,690	0	564,817	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,596,342	319,716	0	16,192,213	16,511,929	1,022,509	771,603	1,302,008	3,096,120	423,476	564,817	988,293
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	24,202,811	2,490,813	(125)	21,712,123	24,202,811	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	441,415	0	0	0	0	0	0	303,411	303,411	0	138,004	
7		CD-AA	144,280,647	0	0	101,999,204	101,999,204	0	0	29,185,089	29,185,089	0	13,096,354	
9		CD-WA / ID / AN	765,753	90,600	(117)	504,339	594,822	26,035	(34)	144,930	170,931	0	0	
		TOTAL ACCOUNT	169,690,626	2,581,413	(242)	124,215,666	126,796,837	26,035	(34)	29,633,430	29,659,431	0	13,234,358	13,234,358
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	1,156,495	0	0	1,156,495	1,156,495	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	7,364,429	0	0	5,206,283	5,206,283	0	0	1,489,677	1,489,677	0	668,469	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	8,520,924	0	0	6,362,778	6,362,778	0	0	1,489,677	1,489,677	0	668,469	668,469
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	3,325,336	0	0	3,325,336	3,325,336	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	3,325,336	0	0	3,325,336	3,325,336	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	98,494,300	0	0	69,630,545	69,630,545	0	0	19,923,427	19,923,427	0	8,940,328	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,494,300	0	0	69,630,545	69,630,545	0	0	19,923,427	19,923,427	0	8,940,328	8,940,328

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months 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	29,176,622	0	0	20,626,413	20,626,413	0	0	5,901,847	5,901,847	0	2,648,362	2,648,362
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,176,622	0	0	20,626,413	20,626,413	0	0	5,901,847	5,901,847	0	2,648,362	2,648,362
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,619,756	1,619,756	0	0	1,619,756	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	1,744,944	0	0	1,233,588	1,233,588	0	0	352,967	352,967	0	158,389	158,389
9		CD-WA / ID / AN	18,573,973	14,427,891	0	0	14,427,891	4,146,082	0	0	4,146,082	0	0	0
		TOTAL ACCOUNT	21,938,673	16,047,647	0	1,233,588	17,281,235	4,146,082	0	352,967	4,499,049	0	158,389	158,389
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	74,041	0	0	74,041	74,041	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	6,615,327	0	0	4,676,706	4,676,706	0	0	1,338,148	1,338,148	0	600,473	600,473
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	6,689,368	0	0	4,750,747	4,750,747	0	0	1,338,148	1,338,148	0	600,473	600,473
	TOTAL		358,432,191	18,948,776	(242)	246,337,286	265,285,820	5,194,626	771,569	59,941,504	65,907,699	423,476	26,815,196	27,238,672

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months 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	(79,444,472)	(56,163,269)	(16,070,028)	(7,211,175)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(855,139)	(664,255)	(190,884)	0
7	282919	CD-AA	(3,872,356)	(2,737,562)	(783,300)	(351,494)
7	283750	CD-AA	326,481	230,805	66,041	29,635
		Total	<u>(83,845,486)</u>	<u>(59,334,281)</u>	<u>(16,978,171)</u>	<u>(7,533,034)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended June 30, 2022
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,073,278	5,073,278	0	0	0	0	5,073,278
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	134	134	0	0	0	0	134
7/4	154550 Supply Chain Average Cost Variance	0	0	(287)	(287)	0	0	0	0	(287)
7/4	154560 Supply Chain Invoice Price Variance	0	0	34	34	0	0	0	0	34
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	60,493,972	27,622,527	0	88,116,499	59,080,517	26,672,404	1,413,455	950,123	0
TOTAL		60,493,972	27,622,527	5,073,159	93,189,658	59,080,517	26,672,404	1,413,455	950,123	5,073,159

ALLOCATION RATIOS:

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

Electric Gas-North Gas-South
 70.695% 20.228% 9.077%

Idaho Idaho Oregon Gas
 Electric Gas Oregon Gas
 33.499% 27.633% 100.000%