

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended June 30, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	163,249,234	109,350,481	53,898,753
	Adjustments			
	Adjusted Net Operating Income (Loss)	163,249,234	109,350,481	53,898,753
E-APL	Electric Net Rate Base	3,026,438,793	2,043,872,902	982,565,891
	RATE OF RETURN	5.394%	5.350%	5.486%

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
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers Percent	6-01-2022 thru 06-30-2022	408,501 100.000%	266,511 65.241%	141,990 34.759%
3	E-OPS	Direct Distribution Operating Expense Percent	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
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 2022
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 500 - 894		57,593,346	46,412,847	11,180,499	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		142,841,884	121,811,494	21,030,390	0
		Percentage		100.000%	85.277%	14.723%	0.000%
		Direct Labor Accts 500 - 894		56,931,970	47,158,546	9,773,424	0
		Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
		Total		79,323,635	66,079,652	13,243,983	0
		Percentage		100.000%	83.304%	16.696%	0.000%
		Number of Customers at		672,312	405,775	266,537	0
		Percentage		100.000%	60.355%	39.645%	0.000%
		Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
		Percentage		100.000%	81.777%	18.223%	0.000%
9		Total Percentages		400.000%	310.713%	89.287%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant	6-01-2022 thru 06-30-2022	1,451,061,555	994,762,230	456,299,325	
		Percent		100.000%	68.554%	31.446%	
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
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	6-01-2022 thru 06-30-2022	3,503,343,970 100.000%	2,349,120,812 67.054%	1,154,223,158 32.946%
13	E-PLT	Net Electric General Plant Percent	6-01-2022 thru 06-30-2022	292,629,404 100.000%	198,000,908 67.663%	94,628,496 32.337%
14		Net Allocated Schedule M's Percent	07-01-2021 thru 06-30-2022	-135,370,542 100.000%	-91,863,223 67.861%	-43,507,319 32.139%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended June 30, 2022		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	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 Transmission 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-12E
For Twelve Months Ended June 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	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-12E
For Twelve Months Ended June 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	11,242,438	144,588,883	155,831,321	0	94,749,096	94,749,096	11,242,438	49,839,787
1	556000	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-12E
For Twelve Months Ended June 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	16,205,832	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-12E
For Twelve Months Ended June 30, 2022		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	1,618,695	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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended June 30, 2022		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	154,632	154,632	0	100,883	100,883	0	53,749
2	902000	Meter Reading Expenses	533,228	135,819	669,047	369,374	88,610	457,984	163,854	47,209
2	903XXX	Customer Records & Collection Expenses	757,461	6,973,462	7,730,923	336,635	4,549,556	4,886,191	420,826	2,423,906
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	78,365	78,365	0	41,751
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,599,243	7,384,029	10,983,272	2,345,649	4,817,414	7,163,063	1,253,594	2,566,615
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	33,203,147	124,006	33,327,153	22,316,035	80,903	22,396,938	10,887,112	43,103
2	909000	Advertising	199,920	411,568	611,488	160,483	268,511	428,994	39,437	143,057
2	910000	Misc Customer Service & Info Exp	0	267,244	267,244	0	174,353	174,353	0	92,891
TOTAL CUSTOMER SERVICE & INFO EXP			33,403,067	802,818	34,205,885	22,476,518	523,767	23,000,285	10,926,549	279,051
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:
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For Twelve Months Ended June 30, 2022		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,800,103	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	1,576,765	1,898,170	266,383	1,057,284	1,323,667	55,022	519,481
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)	63,735,894	62,529,634	2,677,906	42,393,653	45,071,559	(3,884,166)	21,342,241
		TOTAL ADMIN & GENERAL EXPENSES	11,462,746	170,994,674	182,457,420	12,022,539	113,682,228	125,704,767	(559,793)	57,312,446
		TOTAL EXPENSES BEFORE FIT	201,499,515	734,848,697	936,348,212	134,127,257	482,650,584	616,777,841	67,372,258	252,198,113
		NET OPERATING INCOME (LOSS) BEFORE FIT			152,757,279			104,233,697		
E-FIT		FEDERAL INCOME TAX			5,348,661			3,338,563		
E-FIT		DEFERRED FEDERAL INCOME TAX			(15,338,170)			(8,126,094)		
E-FIT		AMORTIZED ITC			(502,446)			(329,253)		
		ELECTRIC NET OPERATING INCOME (LOSS)			163,249,234			109,350,481		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers	100.000%	65.241%	34.759%
E-ALL	3	Direct Distribution Operating Expense	100.000%	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-12E
For Twelve Months Ended June 30, 2022	
Ending Balance 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-12E
For Twelve Months Ended June 30, 2022		
Ending Balance 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:
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For Twelve Months Ended June 30, 2022		
Ending Balance 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	92,186,952
		TOTAL PRODUCTION OPERATING EXP	168,665,414
		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	11,559,802

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended June 30, 2022	
Ending Balance 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	<u>23,761,087</u>
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	<u>203,986,303</u>

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

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	53,749
2	902000	Meter Reading Expenses	211,063
2	903XXX	Customer Records & Collection Expenses	2,844,732
2	904000	Uncollectible Accounts	668,914
2	905000	Misc Customer Accounts	41,751
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,820,209
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,930,215
2	909000	Advertising	182,494
2	910000	Misc Customer Service & Info Exp	92,891
		TOTAL CUSTOMER SERVICE & INFO EXP	11,205,600
		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-12E
For Twelve Months Ended June 30, 2022	
Ending Balance 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	574,503
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	17,458,075
		TOTAL ADMIN & GENERAL EXPENSES	56,752,653
		TOTAL EXPENSES BEFORE FIT	319,570,371
		NET OPERATING INCOME (LOSS) BEFORE FIT	48,523,582
E-FIT		FEDERAL INCOME TAX	2,010,098
E-FIT		DEFERRED FEDERAL INCOME TAX	(7,212,076)
E-FIT		AMORTIZED ITC	(173,193)
		ELECTRIC NET OPERATING INCOME (LOSS)	53,898,753

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended June 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(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%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended June 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	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-557-12E
For Twelve Months Ended June 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	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-908-12E
For Twelve Months Ended June 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	154,882	124,006	278,888	76,941	80,903	157,844	77,941	43,103	121,044
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	124,006	33,327,153	22,316,035	80,903	22,396,938	10,887,112	43,103	10,930,215

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.57%	54.57%
2	Cost of Debt		4.680%	4.684%
	Total Weighted Cost		2.554%	2.556%
E-APL	Net Rate Base	3,026,438,793	2,043,872,902	982,565,891
	Interest Deduction for FIT Calculation	77,314,898	52,200,514	25,114,384
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended June 30, 2022 Ending Balance 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	688,935,647	436,258,288	252,677,359
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	158,694,334	109,320,689	49,373,645
E-OTX	Less: Taxes Other than FIT	88,718,231	71,198,864	17,519,367
	Net Operating Income Before FIT	152,757,279	104,233,697	48,523,582
E-INT	Less: Interest Expense	77,314,898	52,200,514	25,114,384
E-OTX	Less: ID ITC Deferred & Amortization	(26,935)	0	(26,935)
E-SCM	Plus: Schedule M Adjustments	(49,945,634)	(36,135,265)	(13,810,369)
	Taxable Net Operating Income	25,469,812	15,897,918	9,571,894
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	5,348,661	3,338,563	2,010,098
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	5,348,661	3,338,563	2,010,098
E-DTE	Deferred FIT	1,188,042	1,419,425	(231,383)
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	(10,491,955)	(5,116,784)	(5,375,171)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	79,503,122	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	7,941,224	7,941,224	0	3,901,804	3,901,804
12	997002 Injuries and Damages	0	500,000	500,000	0	335,270	335,270	0	164,730	164,730
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	1,696,422	1,696,422	0	1,137,519	1,137,519	0	558,903	558,903
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	318,683	318,683	0	156,580	156,580
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	(3,967,106)	(3,967,106)	0	(1,949,180)	(1,949,180)
12	997027 Uncollectibles	3,564,571	(4,380,287)	(815,716)	2,584,779	(2,937,158)	(352,379)	979,792	(1,443,129)	(463,337)
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	(13,776,596)	(13,776,596)	0	(6,768,928)	(6,768,928)
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	75,631	75,631	0	37,160	37,160
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	(1,418,574)	(1,418,574)	0	(696,996)	(696,996)
12	997049 Tax Depreciation	0	(169,137,697)	(169,137,697)	0	(113,413,591)	(113,413,591)	0	(55,724,106)	(55,724,106)
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	592,815	592,815	0	291,271	291,271
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	6,444,241	6,444,241	0	3,166,283	3,166,283
12	997081 Deferred Compensation	0	(72,382)	(72,382)	0	(48,535)	(48,535)	0	(23,847)	(23,847)
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	494,530	494,530	0	242,980	242,980
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	32,720	32,720	0	21,940	21,940	0	10,780	10,780
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	98,388	98,388	0	65,973	65,973	0	32,415	32,415
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	(30,174,300)	(30,174,300)	0	(14,825,700)	(14,825,700)
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	(152,034)	(152,034)	0	(74,699)	(74,699)
12	997114 AFUDC Debt CWIP	0	393,228	393,228	0	263,675	263,675	0	129,553	129,553
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	3,051,505	3,051,505	0	2,046,156	2,046,156	0	1,005,349	1,005,349
99	997120 Transportation Tax Disallowance	0	82,859	82,859	0	55,560	55,560	0	27,299	27,299
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-12E
For Twelve Months Ended June 30, 2022	
Ending Balance 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	(30,117)	(30,117)	0	(20,195)	(20,195)	0	(9,922)	(9,922)
99	997127 CARES Act SS Deferral	0	(1,437,104)	(1,437,104)	0	(963,636)	(963,636)	0	(473,468)	(473,468)
99	997128 Meters Expensed	0	(2,594,934)	(2,594,934)	0	(1,740,007)	(1,740,007)	0	(854,927)	(854,927)
99	997129 Mixed Service Costs (IDD#5)	0	(20,650,000)	(20,650,000)	0	(13,846,651)	(13,846,651)	0	(6,803,349)	(6,803,349)
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	(135,370,538)	(49,945,634)	55,727,956	(91,863,221)	(36,135,265)	29,696,948	(43,507,317)	(13,810,369)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.054%	32.946%
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
Ending Balance Basis

Report ID:
E-DTE-12E

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	11,164,201	11,164,201	0	7,486,043	7,486,043	0	3,678,158	3,678,158
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	7,486,043	10,132,245	(164,628)	3,678,158	3,513,530
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(11,630,782)	(11,630,782)	0	(7,799,092)	(7,799,092)	0	(3,831,690)	(3,831,690)
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)	(7,799,092)	(10,236,757)	(744,782)	(3,831,690)	(4,576,472)
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	(313,049)	1,419,425	(77,851)	(153,532)	(231,383)
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)		100.000%		67.054%		32.946%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			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-12E
For Twelve Months Ended June 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,450,000	7,450,000	0	4,881,985	4,881,985	0	2,568,015	2,568,015
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	1,032,025	1,032,025	0	676,286	676,286	0	355,739	355,739
1	182381	CDA Settlement Past Storage	0	27,885,535	27,885,535	0	18,273,391	18,273,391	0	9,612,144	9,612,144
1	302000	Franchises & Consents	2,701,021	44,049,218	46,750,239	2,701,021	28,865,453	31,566,474	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,194,755	16,514,471	319,716	10,655,137	10,974,853	0	5,539,618	5,539,618
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,751,502	121,434,720	124,186,222	2,751,502	80,755,303	83,506,805	0	40,679,417	40,679,417
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	13,166,596	13,166,596	0	8,755,918	8,755,918	0	4,410,678	4,410,678
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,665,591	7,665,591	0	5,097,695	5,097,695	0	2,567,896	2,567,896
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	69,394,534	69,394,534	0	46,148,059	46,148,059	0	23,246,475	23,246,475
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,637,915	20,637,915	0	13,724,420	13,724,420	0	6,913,495	6,913,495
4	303121	Misc Intangible Plant-AMI Software	16,214,764	58,850	16,273,614	16,214,764	39,136	16,253,900	0	19,714	19,714
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	7,716,258	7,716,258	0	5,131,389	5,131,389	0	2,584,869	2,584,869
TOTAL INTANGIBLE PLANT			21,987,003	338,685,997	360,673,000	21,987,003	224,314,772	246,301,775	0	114,371,225	114,371,225
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,527,874	2,527,874	0	1,329,709	1,329,709
1	311XXX	Structures & Improvements	111,558,698	28,854,241	140,412,939	72,889,628	18,908,184	91,797,812	38,669,070	9,946,057	48,615,127
1	312000	Boiler Plant	144,180,118	46,836,502	191,016,620	93,288,048	30,691,960	123,980,008	50,892,070	16,144,542	67,036,612
1	313000	Generators	(71,567)	0	(71,567)	(47,116)	0	(47,116)	(24,451)	0	(24,451)
1	314000	Turbogenerator Units	39,336,099	18,589,251	57,925,350	25,714,536	12,181,536	37,896,072	13,621,563	6,407,715	20,029,278
1	315000	Accessory Electric Equipment	18,027,395	12,501,086	30,528,481	11,778,977	8,191,962	19,970,939	6,248,418	4,309,124	10,557,542
1	316000	Miscellaneous Power Plant Equipment	14,585,994	2,476,959	17,062,953	9,532,693	1,623,151	11,155,844	5,053,301	853,808	5,907,109
TOTAL STEAM PRODUCTION PLANT			327,616,737	113,115,622	440,732,359	213,156,766	74,124,667	287,281,433	114,459,971	38,990,955	153,450,926
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	43,177,047	43,177,047	0	22,711,931	22,711,931
1	331XXX	Structures & Improvements	0	109,575,207	109,575,207	0	71,804,633	71,804,633	0	37,770,574	37,770,574
1	332XXX	Reservoirs, Dams, & Waterways	0	254,036,046	254,036,046	0	166,469,821	166,469,821	0	87,566,225	87,566,225
1	333000	Waterwheels, Turbines, & Generators	0	235,547,954	235,547,954	0	154,354,574	154,354,574	0	81,193,380	81,193,380
1	334000	Accessory Electric Equipment	0	84,719,156	84,719,156	0	55,516,463	55,516,463	0	29,202,693	29,202,693
1	335XXX	Miscellaneous Power Plant Equipment	0	13,270,887	13,270,887	0	8,696,412	8,696,412	0	4,574,475	4,574,475
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,390,934	2,390,934	0	1,257,676	1,257,676
TOTAL HYDRAULIC PRODUCTION PLANT			0	766,686,838	766,686,838	0	502,409,884	502,409,884	0	264,276,954	264,276,954
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,167	905,167	0	593,156	593,156	0	312,011	312,011
1	341000	Structures & Improvements	0	17,384,433	17,384,433	0	11,392,019	11,392,019	0	5,992,414	5,992,414
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,991	21,069,991	0	13,807,165	13,807,165	0	7,262,826	7,262,826
1	343000	Prime Movers	0	21,443,903	21,443,903	0	14,052,190	14,052,190	0	7,391,713	7,391,713
1	344000	Generators	0	239,743,624	239,743,624	0	157,103,997	157,103,997	0	82,639,627	82,639,627
1	344010	Generators - Solar	0	172,152	172,152	0	112,811	112,811	0	59,341	59,341
1	345000	Accessory Electric Equipment	0	25,656,525	25,656,525	0	16,812,721	16,812,721	0	8,843,804	8,843,804
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,762	21,762	0	11,447	11,447
1	346000	Miscellaneous Power Plant Equipment	0	1,642,283	1,642,283	0	1,076,188	1,076,188	0	566,095	566,095
TOTAL OTHER PRODUCTION PLANT			0	328,051,287	328,051,287	0	214,972,009	214,972,009	0	113,079,278	113,079,278
TOTAL PRODUCTION PLANT			327,616,737	1,207,853,747	1,535,470,484	213,156,766	791,506,560	1,004,663,326	114,459,971	416,347,187	530,807,158

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,247,944	29,876,302	410,632	19,166,178	19,576,810	217,726	10,081,766	10,299,492	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	28,877	30,426,791	30,455,668	18,923	19,938,676	19,957,599	9,954	10,488,115	10,498,069	
1	353XXX	Station Equipment	12,674,881	342,239,446	354,914,327	8,285,060	224,269,509	232,554,569	4,389,821	117,969,937	122,359,758	
1	354000	Towers & Fixtures	16,014,499	1,167,384	17,181,883	10,465,527	764,987	11,230,514	5,548,972	402,397	5,951,369	
1	355000	Poles & Fixtures	5,418	344,098,892	344,104,310	3,541	225,488,004	225,491,545	1,877	118,610,888	118,612,765	
1	356000	Overhead Conductors & Devices	12,551,815	167,176,868	179,728,683	8,202,665	109,551,002	117,753,667	4,349,150	57,625,866	61,975,016	
1	357000	Underground Conduit	0	3,158,465	3,158,465	0	2,069,742	2,069,742	0	1,088,723	1,088,723	
1	358000	Underground Conductors & Devices	0	6,786,394	6,786,394	0	4,447,124	4,447,124	0	2,339,270	2,339,270	
1	359000	Roads & Trails	78,834	2,529,303	2,608,137	51,518	1,657,452	1,708,970	27,316	871,851	899,167	
		TOTAL TRANSMISSION PLANT	41,982,682	926,831,487	968,814,169	27,437,866	607,352,674	634,790,540	14,544,816	319,478,813	334,023,629	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	11,834,919	0	11,834,919	10,364,365	0	10,364,365	1,470,554	0	1,470,554	
99	360400	Land Easements	3,981,660	0	3,981,660	1,363,940	0	1,363,940	2,617,720	0	2,617,720	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,291,739	0	28,291,739	20,631,092	0	20,631,092	7,660,647	0	7,660,647	
3	362000	Station Equipment	159,551,683	3,186,440	162,738,123	105,829,120	1,910,526	107,739,646	53,722,563	1,275,914	54,998,477	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	522,681,479	0	522,681,479	344,888,252	0	344,888,252	177,793,227	0	177,793,227	
99	365000	Overhead Conductors & Devices	329,115,985	0	329,115,985	206,260,597	0	206,260,597	122,855,388	0	122,855,388	
99	366000	Underground Conduit	148,643,231	0	148,643,231	97,911,607	0	97,911,607	50,731,624	0	50,731,624	
99	367000	Underground Conductors & Devices	264,236,473	0	264,236,473	177,770,857	0	177,770,857	86,465,616	0	86,465,616	
99	368000	Line Transformers	314,670,938	0	314,670,938	216,938,967	0	216,938,967	97,731,971	0	97,731,971	
99	369XXX	Services	208,032,114	0	208,032,114	136,206,250	0	136,206,250	71,825,864	0	71,825,864	
99	371XXX	Installations on Customers' Premises	6,086,645	0	6,086,645	6,086,645	0	6,086,645	0	0	0	
99	370XXX	Meters	85,912,168	0	85,912,168	61,213,779	0	61,213,779	24,698,389	0	24,698,389	
99	373XXX	Street Light & Signal Systems	75,820,162	0	75,820,162	49,179,617	0	49,179,617	26,640,545	0	26,640,545	
		TOTAL DISTRIBUTION PLANT	2,159,227,046	3,186,440	2,162,413,486	1,434,645,088	1,910,526	1,436,555,614	724,581,958	1,275,914	725,857,872	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,513,718	9,345,324	10,859,042	811,811	6,214,734	7,026,545	701,907	3,130,590	3,832,497	
4	390XXX	Structures & Improvements	26,607,837	108,543,359	135,151,196	17,733,619	72,182,419	89,916,038	8,874,218	36,360,940	45,235,158	
4	391XXX	Office Furniture & Equipment	4,773,563	51,250,975	56,024,538	4,758,090	34,082,411	38,840,501	15,473	17,168,564	17,184,037	
4	392XXX	Transportation Equipment	40,410,706	29,225,325	69,636,031	27,582,757	19,435,133	47,017,890	12,827,949	9,790,192	22,618,141	
4	393000	Stores Equipment	599,447	4,058,177	4,657,624	404,782	2,698,728	3,103,510	194,665	1,359,449	1,554,114	
4	394000	Tools, Shop & Garage Equipment	2,463,389	17,617,409	20,080,798	1,297,052	11,715,753	13,012,805	1,166,337	5,901,656	7,067,993	
4	394100	Electric Charging Stations	0	116,786	116,786	0	77,664	77,664	0	39,122	39,122	
4	395XXX	Laboratory Equipment	415,879	3,784,057	4,199,936	400,088	2,516,436	2,916,524	15,791	1,267,621	1,283,412	
4	396XXX	Power Operated Equipment	22,079,731	8,022,784	30,102,515	13,268,521	5,335,232	18,603,753	8,811,210	2,687,552	11,498,762	
4	397XXX	Communications Equipment	32,371,353	92,484,339	124,855,692	22,987,121	61,503,010	84,490,131	9,384,232	30,981,329	40,365,561	
4	398000	Miscellaneous Equipment	13,505	784,695	798,200	0	521,830	521,830	13,505	262,865	276,370	
		TOTAL GENERAL PLANT	131,249,128	325,233,230	456,482,358	89,243,841	216,283,350	305,527,191	42,005,287	108,949,880	150,955,167	
		TOTAL PLANT IN SERVICE	2,682,062,596	2,801,790,901	5,483,853,497	1,786,470,564	1,841,367,882	3,627,838,446	895,592,032	960,423,019	1,856,015,051	

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(273,862,601)	(76,165,202)	(350,027,803)	(180,244,046)	(49,911,057)	(230,155,103)	(93,618,555)	(26,254,145)	(119,872,700)
E-ADEP		Hydro Production Plant	0	(180,820,279)	(180,820,279)	0	(118,491,529)	(118,491,529)	0	(62,328,750)	(62,328,750)
E-ADEP		Other Production Plant	0	(164,125,448)	(164,125,448)	0	(107,551,406)	(107,551,406)	0	(56,574,042)	(56,574,042)
E-ADEP		Transmission Plant	(26,923,567)	(233,376,438)	(260,300,005)	(16,462,607)	(152,931,580)	(169,394,187)	(10,460,960)	(80,444,858)	(90,905,818)
E-ADEP		Distribution Plant	(710,899,037)	(452,894)	(711,351,931)	(441,521,838)	(271,546)	(441,793,384)	(269,377,199)	(181,348)	(269,558,547)
E-ADEP		General Plant	(51,822,357)	(112,030,597)	(163,852,954)	(33,024,816)	(74,501,467)	(107,526,283)	(18,797,541)	(37,529,130)	(56,326,671)
TOTAL ACCUMULATED DEPRECIATION			(1,063,507,562)	(766,970,858)	(1,830,478,420)	(671,253,307)	(503,658,585)	(1,174,911,892)	(392,254,255)	(263,312,273)	(655,566,528)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,882,000)	(17,882,000)	0	(11,718,075)	(11,718,075)	0	(6,163,925)	(6,163,925)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(402,450)	0	(402,450)	(402,450)	0	(402,450)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,522,594)	(3,522,594)	0	(2,341,500)	(2,341,500)	0	(1,181,094)	(1,181,094)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(12,159,864)	(115,115,608)	(127,275,472)	(12,159,864)	(76,553,031)	(88,712,895)	0	(38,562,577)	(38,562,577)
E-AAAMT		General Plant - 390200, 396200	0	(948,590)	(948,590)	0	(630,822)	(630,822)	0	(317,768)	(317,768)
TOTAL ACCUMULATED AMORTIZATION			(12,562,314)	(137,468,792)	(150,031,106)	(12,562,314)	(91,243,428)	(103,805,742)	0	(46,225,364)	(46,225,364)
TOTAL ACCUMULATED DEPR/AMORT			(1,076,069,876)	(904,439,650)	(1,980,509,526)	(683,815,621)	(594,902,013)	(1,278,717,634)	(392,254,255)	(309,537,637)	(701,791,892)
NET ELECTRIC UTILITY PLANT before ADFIT			1,605,992,720	1,897,351,251	3,503,343,971	1,102,654,943	1,246,465,869	2,349,120,812	503,337,777	650,885,382	1,154,223,159
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(533,063,155)	(533,063,155)	0	(357,440,168)	(357,440,168)	0	(175,622,987)	(175,622,987)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(54,499,057)	(54,499,057)	0	(36,242,418)	(36,242,418)	0	(18,256,639)	(18,256,639)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(3,017,398)	(3,017,398)	0	(2,006,600)	(2,006,600)	0	(1,010,798)	(1,010,798)
4		ADFIT - Common Plant (283750 from C-DTX)	0	282,763	282,763	0	188,040	188,040	0	94,723	94,723
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,855,962)	(5,855,962)	0	(3,837,412)	(3,837,412)	0	(2,018,550)	(2,018,550)
1		ADFIT - CDA Settlement Costs (283333)	0	273,286	273,286	0	179,084	179,084	0	94,202	94,202
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(957,037)	(957,037)	0	(641,732)	(641,732)	0	(315,305)	(315,305)
TOTAL ACCUMULATED DFIT			0	(596,836,560)	(596,836,560)	0	(399,801,206)	(399,801,206)	0	(197,035,354)	(197,035,354)
NET ELECTRIC UTILITY PLANT			1,605,992,720	1,300,514,691	2,906,507,411	1,102,654,943	846,664,663	1,949,319,606	503,337,777	453,850,028	957,187,805

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)	100.000%	67.054%	32.946%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,605,992,720	1,300,514,691	2,906,507,411	#####	846,664,663	1,949,319,606	503,337,777	453,850,028	957,187,805
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,631,434	41,024,557	48,655,991	5,797,973	27,281,741	33,079,714	1,833,461	13,742,816	15,576,277
4	Accumulated Amortization - AFUDC (182318)	(1,510,881)	(5,342,538)	(6,853,419)	(1,208,133)	(3,552,841)	(4,760,974)	(302,748)	(1,789,697)	(2,092,445)
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)	2,160,236	0	2,160,236	0	0	0	2,160,236	0	2,160,236
99	ADFIT - Boulder Park Disallowed (190040)	92,350	0	92,350	0	0	0	92,350	0	92,350
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (1823:	16,866,215	0	16,866,215	16,866,215	0	16,866,215	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	25,673,166	0	25,673,166	25,673,166	0	25,673,166	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(4,655,717)	0	(4,655,717)	(4,655,717)	0	(4,655,717)	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)	(3,870,875)	0	(3,870,875)	(1,313,815)	0	(1,313,815)	(2,557,060)	0	(2,557,060)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(70,734,200)	0	(70,734,200)	(47,482,779)	0	(47,482,779)	(23,251,421)	0	(23,251,421)
99	ADFIT-Customer Tax Credit (190393)	14,854,182	0	14,854,182	9,971,384	0	9,971,384	4,882,798	0	4,882,798
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(11,190,333)	0	(11,190,333)	(7,136,410)	0	(7,136,410)	(4,053,923)	0	(4,053,923)
99	Colstrip-Regulatory Asset (182327)	12,904,934	0	12,904,934	6,805,630	0	6,805,630	6,099,304	0	6,099,304
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,322,818	0	1,322,818	1,162,037	0	1,162,037	160,781	0	160,781
99	Colstrip Reg Asset ADFIT (283376)	(1,785,679)	0	(1,785,679)	(1,195,368)	0	(1,195,368)	(590,311)	0	(590,311)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(4,048,097)	0	(4,048,097)	(2,780,797)	0	(2,780,797)	(1,267,300)	0	(1,267,300)
99	Colstrip ARO Liability (230027)	(13,780,467)	0	(13,780,467)	(9,005,538)	0	(9,005,538)	(4,774,929)	0	(4,774,929)
99	Colstrip ARO ADFIT (190376)	2,893,898	0	2,893,898	1,891,163	0	1,891,163	1,002,735	0	1,002,735
99	Colstrip ARO ADFIT (283377)	(2,344,517)	0	(2,344,517)	(1,503,715)	0	(1,503,715)	(840,802)	0	(840,802)
99	Customer Deposits (235199)	(3,124)	0	(3,124)	(3,124)	0	(3,124)	0	0	0
C-WKC	Working Capital	101,102,200	0	101,102,200	69,000,875	0	69,000,875	32,101,325	0	32,101,325
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	84,249,363	35,682,019	119,931,382	70,824,396	23,728,900	94,553,296	13,424,967	11,953,119	25,378,086
	NET RATE BASE	1,690,242,083	1,336,196,710	3,026,438,793	#####	870,393,563	2,043,872,902	516,762,744	465,803,147	982,565,891

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended June 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
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-12E
For Twelve Months Ended June 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
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 (303000)	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 (303000)	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 - 3031XX			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	(5) 12,249,869 12,249,864
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	(5) 12,897,961 12,897,956

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended June 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
1	Steam (ED-AN)	(76,165,202)	(76,165,202)			(76,165,202)	(76,165,202)		(49,911,057)	(49,911,057)		(26,254,145)	(26,254,145)		
	Steam (ED-ID)	(93,618,555)	(93,618,555)		(93,618,555)	(93,618,555)	(93,618,555)				(93,618,555)	(93,618,555)	(93,618,555)		
	Steam (ED-WA)	(180,244,046)	(180,244,046)		(180,244,046)	(180,244,046)	(180,244,046)	(180,244,046)		(180,244,046)					
1	Hydro (ED-AN)	(180,820,279)	(180,820,279)			(180,820,279)	(180,820,279)		(118,491,529)	(118,491,529)		(62,328,750)	(62,328,750)		
1	Other (ED-AN)	(164,125,448)	(164,125,448)			(164,125,448)	(164,125,448)		(107,551,406)	(107,551,406)		(56,574,042)	(56,574,042)		
Total Electric Production		(694,973,530)	(694,973,530)			(273,862,601)	(421,110,929)	(694,973,530)		(180,244,046)	(275,953,992)	(456,198,038)	(93,618,555)	(145,156,937)	(238,775,492)
Electric Transmission															
1	ED-AN	(233,376,438)	(233,376,438)			(233,376,438)	(233,376,438)		(152,931,580)	(152,931,580)		(80,444,858)	(80,444,858)		
	ED-ID	(10,460,960)	(10,460,960)		(10,460,960)	(10,460,960)	(10,460,960)				(10,460,960)	(10,460,960)	(10,460,960)		
	ED-WA	(16,462,607)	(16,462,607)		(16,462,607)	(16,462,607)	(16,462,607)	(16,462,607)		(16,462,607)					
Total Electric Transmissic		(260,300,005)	(260,300,005)			(26,923,567)	(233,376,438)	(260,300,005)		(16,462,607)	(152,931,580)	(169,394,187)	(10,460,960)	(80,444,858)	(90,905,818)
Electric Distribution															
3	ED-AN	(452,894)	(452,894)			(452,894)	(452,894)		(271,546)	(271,546)		(181,348)	(181,348)		
	ED-ID	(269,377,199)	(269,377,199)		(269,377,199)	(269,377,199)	(269,377,199)				(269,377,199)	(269,377,199)	(269,377,199)		
	ED-WA	(441,521,838)	(441,521,838)		(441,521,838)	(441,521,838)	(441,521,838)	(441,521,838)		(441,521,838)					
Total Electric Distribution		(711,351,931)	(711,351,931)			(710,899,037)	(452,894)	(711,351,931)		(441,521,838)	(271,546)	(441,793,384)	(269,377,199)	(181,348)	(269,558,547)
Gas Underground Storage															
	GD-AN	(18,839,253)	(18,839,253)												
	GD-OR	(1,579,750)		(1,579,750)											
Total Gas Underground St		(20,419,003)		(1,579,750)											
Gas Distribution															
	GD-AN	(1,994,787)	(1,994,787)												
	GD-ID	(98,462,794)	(98,462,794)												
	GD-WA	(179,607,696)	(179,607,696)												
	GD-OR	(135,846,978)		(135,846,978)											
Total Gas Distribution		(415,912,255)		(280,065,277)											
General Plant															
4	ED-AN	(38,652,965)	(38,652,965)			(38,652,965)	(38,652,965)		(25,704,608)	(25,704,608)		(12,948,357)	(12,948,357)		
	ED-ID	(13,038,413)	(13,038,413)		(13,038,413)	(13,038,413)	(13,038,413)				(13,038,413)	(13,038,413)	(13,038,413)		
	ED-WA	(24,755,321)	(24,755,321)		(24,755,321)	(24,755,321)	(24,755,321)	(24,755,321)		(24,755,321)					
7,4	CD-AA	(94,653,671)	(66,915,412)	(19,146,545)	(8,591,714)	(66,915,412)	(66,915,412)		(44,499,418)	(44,499,418)		(22,415,994)	(22,415,994)		
9,4	CD-AN	(8,319,241)	(6,462,220)	(1,857,021)		(6,462,220)	(6,462,220)		(4,297,441)	(4,297,441)		(2,164,779)	(2,164,779)		
9	CD-ID	(7,414,104)	(5,759,128)	(1,654,976)		(5,759,128)	(5,759,128)				(5,759,128)	(5,759,128)	(5,759,128)		
9	CD-WA	(10,645,865)	(8,269,495)	(2,376,370)		(8,269,495)	(8,269,495)	(8,269,495)		(8,269,495)					
8	GD-AA	(2,433,971)		(1,673,014)	(760,957)										
	GD-AN	(3,781,222)		(3,781,222)											
	GD-ID	(2,372,652)		(2,372,652)											
	GD-WA	(11,897,852)		(11,897,852)											
	GD-OR	(5,553,591)		(5,553,591)											
Total General Plant		(223,518,868)	(163,852,954)	(44,759,652)	(14,906,262)	(51,822,357)	(112,030,597)	(163,852,954)		(33,024,816)	(74,501,467)	(107,526,283)	(18,797,541)	(37,529,130)	(56,326,671)
Total Accumulated Depr		(2,326,475,592)	(1,830,478,420)	(343,664,182)	(152,332,990)	(1,063,507,562)	(766,970,858)	(1,830,478,420)		(671,253,307)	(503,658,585)	(1,174,911,892)	(392,254,255)	(263,312,273)	(655,566,528)

Allocation Ratios:						Jurisdiction -			
Service -		Electric	Gas-North	Gas-South			Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1	Production/Transmission Ratio	65.530%		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-12E
For Twelve Months Ended June 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(15,192,554)	(15,192,554)			(15,192,554)	(15,192,554)		(9,955,681)	(9,955,681)		(5,236,873)	(5,236,873)	
1	Misc Intangible Plt (3030 ED-AN	(2,689,446)	(2,689,446)			(2,689,446)	(2,689,446)		(1,762,394)	(1,762,394)		(927,052)	(927,052)	
Total Production/Transmission		(17,882,000)	(17,882,000)			(17,882,000)	(17,882,000)		(11,718,075)	(11,718,075)		(6,163,925)	(6,163,925)	
Distribution														
	Franchises (302000) ED-WA	(339,245)	(339,245)			(339,245)	(339,245)	(339,245)		(339,245)				
	Misc Intangible Plt (3030 ED-WA	(63,205)	(63,205)			(63,205)	(63,205)	(63,205)		(63,205)				
Total Distribution		(402,450)	(402,450)			(402,450)	(402,450)	(402,450)		(402,450)				
General Plant - 303000														
7,4	CD-AA	(4,828,372)	(3,413,418)	(976,683)	(438,271)	(3,413,418)	(3,413,418)		(2,269,957)	(2,269,957)		(1,143,461)	(1,143,461)	
9,1	CD-AN	(140,549)	(109,176)	(31,373)		(109,176)	(109,176)		(71,543)	(71,543)		(37,633)	(37,633)	
	GD-ID	(152,652)		(152,652)										
	GD-WA	(303,170)		(303,170)										
	GD-OR	(124,968)			(124,968)									
Total General Plant - 303000		(5,549,711)	(3,522,594)	(1,463,878)	(563,239)	(3,522,594)	(3,522,594)		(2,341,500)	(2,341,500)		(1,181,094)	(1,181,094)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(142,667,705)	(100,858,933)	(28,858,824)	(12,949,948)	(100,858,933)	(100,858,933)		(67,072,199)	(67,072,199)		(33,786,734)	(33,786,734)	
9,4	CD-AN	(333,211)	(258,832)	(74,379)		(258,832)	(258,832)		(172,126)	(172,126)		(86,706)	(86,706)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(13,686,535)	(10,631,426)	(3,055,109)		(10,631,426)	(10,631,426)	(10,631,426)		(10,631,426)		0	0	
4	ED-AN	(13,997,843)	(13,997,843)			(13,997,843)	(13,997,843)		(9,308,706)	(9,308,706)		(4,689,137)	(4,689,137)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(1,528,438)	(1,528,438)			(1,528,438)	(1,528,438)	(1,528,438)		(1,528,438)				
8	GD-AA	(219,871)		(151,131)	(68,740)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(172,433,603)	(127,275,472)	(32,139,443)	(13,018,688)	(12,159,864)	(115,115,608)	(127,275,472)	(12,159,864)	(76,553,031)	(88,712,895)	0	(38,562,577)	(38,562,577)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0	
9	CD-ID	0	0	0		0	0				0		0	
9	CD-WA	0	0	0		0	0	0	0	0				
4	ED-AN	(948,590)	(948,590)			(948,590)	(948,590)		(630,822)	(630,822)		(317,768)	(317,768)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(948,590)	(948,590)	0	0	0	(948,590)	(948,590)	0	(630,822)	(630,822)	0	(317,768)	(317,768)
Total Accumulated Amortization		(197,216,354)	(150,031,106)	(33,603,321)	(13,581,927)	(12,562,314)	(137,468,792)	(150,031,106)	(12,562,314)	(91,243,428)	(103,805,742)	0	(46,225,364)	(46,225,364)

Allocation Ratios:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,276,837	8,294,951	2,837,816	9,144,070	20,276,837	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,093,466	0	0	0	0	25,093,466	0	0	25,093,466	0	0	0
99	GD-OR / AS	4,278,396	0	0	0	0	0	0	0	4,278,396	0	4,278,396	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,948,288	0	0	91,159,992	91,159,992	0	0	26,083,660	26,083,660	0	11,704,636	11,704,636
9	CD-WA / ID / AN	30,529,062	9,438,667	6,036,402	8,239,296	23,714,365	2,712,350	1,734,655	2,367,692	6,814,697	0	0	0
	TOTAL ACCOUNT	209,126,049	17,733,618	8,874,218	108,543,358	135,151,194	27,805,816	1,734,655	28,451,352	57,991,823	4,278,396	11,704,636	15,983,032
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,608,064	565,752	7,798	2,034,514	2,608,064	0	0	0	0	0	0	0
99	GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	140,856	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	321,541	0	0	0	0	0	0	221,014	221,014	0	100,527	100,527
7	CD-AA	69,265,487	0	0	48,967,236	48,967,236	0	0	14,011,023	14,011,023	0	6,287,228	6,287,228
9	CD-WA / ID / AN	5,727,797	4,192,338	7,675	249,225	4,449,238	1,204,734	2,206	71,619	1,278,559	0	0	0
	TOTAL ACCOUNT	78,075,854	4,758,090	15,473	51,250,975	56,024,538	1,345,590	2,206	14,303,656	15,651,452	12,109	6,387,755	6,399,864
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	58,766,072	25,887,343	11,933,695	20,945,034	58,766,072	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,755,359	0	0	0	0	9,869,046	3,288,758	2,597,555	15,755,359	0	0	0
99	GD-OR / AS	4,705,992	0	0	0	0	0	0	0	4,705,992	0	4,705,992	0
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,571,576	0	0	5,352,726	5,352,726	0	0	1,531,578	1,531,578	0	687,272	687,272
9	CD-WA / ID / AN	7,102,697	1,695,414	894,254	2,927,565	5,517,233	487,204	256,978	841,282	1,585,464	0	0	0
	TOTAL ACCOUNT	93,998,884	27,582,757	12,827,949	29,225,325	69,636,031	10,356,250	3,545,736	5,037,218	18,939,204	4,705,992	717,657	5,423,649

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	222,353	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	20,792	0	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	5,376,024	345,916	194,665	3,635,407	4,175,988	99,404	55,940	1,044,692	1,200,036	0	0	0	
		TOTAL ACCOUNT	6,104,475	404,782	194,665	4,058,177	4,657,624	321,757	55,940	1,047,225	1,424,922	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,768,341	1,276,842	413,064	6,078,435	7,768,341	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,545,674	0	0	0	3,545,674	2,627,781	416,957	500,936	3,545,674	0	0	0	
99		GD-OR / AS	1,009,955	0	0	0	1,009,955	0	0	0	1,009,955	0	0	1,009,955	
8		GD-AA	5,723,999	0	0	0	5,723,999	0	0	3,934,448	3,934,448	0	1,789,551	1,789,551	
7		CD-AA	15,189,519	0	0	10,738,230	10,738,230	0	0	3,072,536	3,072,536	0	1,378,753	1,378,753	
9		CD-WA / ID / AN	2,026,608	20,210	753,273	800,745	1,574,228	5,808	216,465	230,107	452,380	0	0	0	
		TOTAL ACCOUNT	35,264,096	1,297,052	1,166,337	17,617,410	20,080,799	2,633,589	633,422	7,738,027	11,005,038	1,009,955	3,168,304	4,178,259	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,146,672	400,088	15,791	2,730,793	3,146,672	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	201,170	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	18,586	0	0	0	18,586	0	0	18,586	
8		GD-AA	232,523	0	0	0	232,523	0	0	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,088,822	400,088	15,791	3,784,057	4,199,936	106,253	0	556,115	662,368	18,586	207,932	226,518	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	28,593,481	13,016,780	8,418,762	7,157,939	28,593,481	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,105,582	0	0	0	4,105,582	2,508,958	776,035	820,589	4,105,582	0	0	0	
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	43,834	0	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	34,733,086	13,268,522	8,811,210	8,022,784	30,102,516	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804	

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	47,187,456	12,631,812	6,502,888	28,052,756	47,187,456	0	0	0	0	0	0	0
99	GD-WA / ID / AN	894,188	0	0	0	0	601,790	290,445	1,953	894,188	0	0	0
99	GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626
8	GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	76,065
7	CD-AA	89,074,000	0	0	62,970,864	62,970,864	0	0	18,017,889	18,017,889	0	8,085,247	8,085,247
9	CD-WA/ ID / AN	18,920,894	10,355,309	2,881,344	1,460,719	14,697,372	2,975,761	828,000	419,761	4,223,522	0	0	0
	TOTAL ACCOUNT	157,074,462	22,987,121	9,384,232	92,484,339	124,855,692	3,577,551	1,118,445	18,606,836	23,302,832	754,626	8,161,312	8,915,938
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	294,160	0	6,846	287,314	294,160	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	611	611	0	278	278
7	CD-AA	699,705	0	0	494,657	494,657	0	0	141,536	141,536	0	63,512	63,512
9	CD-WA/ ID / AN	12,080	0	6,659	2,724	9,383	0	1,914	783	2,697	0	0	0
	TOTAL ACCOUNT	1,015,926	0	13,505	784,695	798,200	0	1,914	142,930	144,844	9,092	63,790	72,882
	TOTAL GENERAL PLANT	639,311,648	89,243,841	42,005,286	325,233,231	456,482,358	51,997,288	8,078,726	79,511,850	139,587,864	11,698,899	31,542,527	43,241,426

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-12E
For Twelve Months Ended June 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,739	319,716	0	11,645,023	11,964,739	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,601,352	319,716	0	16,194,754	16,514,470	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	26,398,354	2,622,021	0	23,776,333	26,398,354	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	
7		CD-AA	137,481,406	0	0	97,192,480	97,192,480	0	0	27,809,739	27,809,739	0	12,479,187	
9		CD-WA / ID / AN	766,480	129,481	0	465,906	595,387	37,208	0	133,885	171,093	0	0	
		TOTAL ACCOUNT	165,090,764	2,751,502	0	121,434,719	124,186,221	37,208	0	28,249,172	28,286,380	0	12,618,163	12,618,163
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,301,206	0	0	3,301,206	3,301,206	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	13,954,863	0	0	9,865,390	9,865,390	0	0	2,822,790	2,822,790	0	1,266,683	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	17,256,069	0	0	13,166,596	13,166,596	0	0	2,822,790	2,822,790	0	1,266,683	1,266,683
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,665,591	0	0	7,665,591	7,665,591	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,665,591	0	0	7,665,591	7,665,591	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,850	58,850	0	0	16,839	16,839	0	7,556	7,556
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	20,446,202	16,214,764	0	58,850	16,273,614	4,148,193	0	16,839	4,165,032	0	7,556	7,556
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	10,775,607	0	0	7,617,815	7,617,815	0	0	2,179,690	2,179,690	0	978,102	978,102
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	10,874,051	0	0	7,716,259	7,716,259	0	0	2,179,690	2,179,690	0	978,102	978,102
	TOTAL		369,287,378	19,285,982	0	256,269,219	275,555,201	5,207,995	771,517	60,331,530	66,311,042	425,951	26,995,184	27,421,135

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-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended June 30, 2022 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(76,158,904)	(53,840,537)	(15,405,423)	(6,912,944)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(847,757)	(658,521)	(189,236)	0
7	282919	CD-AA	(4,268,192)	(3,017,398)	(863,370)	(387,424)
7	283750	CD-AA	399,976	282,763	80,907	36,306
		Total	<u>(80,874,877)</u>	<u>(57,233,693)</u>	<u>(16,377,122)</u>	<u>(7,264,062)</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
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,747,555	5,747,555	0	0	0	0	5,747,555
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	(7)	(7)	0	0	0	0	(7)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	60,803,676	30,479,539	0	91,283,215	69,000,875	32,101,325	(8,197,199)	(1,621,786)	0
TOTAL		60,803,676	30,479,539	5,747,548	97,030,763	69,000,875	32,101,325	(8,197,199)	(1,621,786)	5,747,548

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%