

RESULTS OF OPERATIONS			Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN			
For Month Ended May 31, 2022 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	15,437,663	10,962,409	4,475,254
	Adjustments			
	Adjusted Net Operating Income (Loss)	15,437,663	10,962,409	4,475,254
E-APL	Electric Net Rate Base	2,978,329,651	2,013,178,639	965,151,012
	RATE OF RETURN	0.518%	0.545%	0.464%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended May 31, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers Percent	5-01-2022 thru 05-31-2022	406,786 100.000%	264,867 65.112%	141,919 34.888%
3	E-OPS	Direct Distribution Operating Expense Percent	5-01-2022 thru 05-31-2022	3,296,506 100.000%	2,318,090 70.320%	978,416 29.680%
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accts 500 - 598		28,881,614	16,720,518	12,161,096
		Direct O & M Accts 901 - 935		41,330,083	28,709,390	12,620,693
		Total		70,211,697	45,429,908	24,781,789
		Percentage		100.000%	64.704%	35.296%
		Direct Labor Accts 500 - 598		11,062,279	7,376,236	3,686,043
		Direct Labor Accts 901 - 935		6,332,931	4,359,405	1,973,526
		Total		17,395,210	11,735,641	5,659,569
		Percentage		100.000%	67.465%	32.535%
		Number of Customers		405,775	264,439	141,336
		Percentage		100.000%	65.169%	34.831%
		Net Direct Plant		1,447,497,356	993,951,438	453,545,918
		Percentage		100.000%	68.667%	31.333%
4		Total Percentages		400.000%	266.005%	133.995%
		Percent		100.000%	66.501%	33.499%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended May 31, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended May 31, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended May 31, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 500 - 894		57,593,346	46,412,847	11,180,499	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		142,841,884	121,811,494	21,030,390	0
		Percentage		100.000%	85.277%	14.723%	0.000%
		Direct Labor Accts 500 - 894		56,931,970	47,158,546	9,773,424	0
		Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
		Total		79,323,635	66,079,652	13,243,983	0
		Percentage		100.000%	83.304%	16.696%	0.000%
		Number of Customers at		672,312	405,775	266,537	0
		Percentage		100.000%	60.355%	39.645%	0.000%
		Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
		Percentage		100.000%	81.777%	18.223%	0.000%
9		Total Percentages		400.000%	310.713%	89.287%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	04-01-2022 thru 05-31-2022	1,437,364,126	984,126,242	453,237,884	
		Percent		100.000%	68.467%	31.533%	
11		Book Depreciation	5-01-2022 thru 05-31-2022	11,950,162	7,991,663	3,958,499	
		Percent		100.000%	66.875%	33.125%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended May 31, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	04-01-2022 thru 05-31-2022	3,454,897,792 100.000%	2,316,084,224 67.038%	1,138,813,568 32.962%
13	E-PLT	Net Electric General Plant - AMA Percent	04-01-2022 thru 05-31-2022	293,382,091 100.000%	198,529,379 67.669%	94,852,712 32.331%
14		Net Allocated Schedule M's - AMA Percent	5-01-2022 thru 05-31-2022	-8,734,994 100.000%	-5,945,606 68.067%	-2,789,388 31.933%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended May 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	28,441,468	0	28,441,468	18,875,918	0	18,875,918	9,565,550	0
99	442200	Commercial - Firm & Int.	25,709,847	0	25,709,847	18,479,169	0	18,479,169	7,230,678	0
1	442300	Industrial	10,006,487	0	10,006,487	5,333,232	0	5,333,232	4,673,255	0
99	444000	Public Street & Highway Lighting	633,978	0	633,978	399,412	0	399,412	234,566	0
99	448000	Interdepartmental Revenue	119,052	0	119,052	101,609	0	101,609	17,443	0
99	499XXX	Unbilled Revenue	(1,060,219)	0	(1,060,219)	(711,223)	0	(711,223)	(348,996)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			63,850,613	0	63,850,613	42,478,117	0	42,478,117	21,372,496	0
1	447XXX	Sales for Resale	0	16,687,311	16,687,311	0	10,935,195	10,935,195	0	5,752,116
TOTAL SALES OF ELECTRICITY			63,850,613	16,687,311	80,537,924	42,478,117	10,935,195	53,413,312	21,372,496	5,752,116
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	12,369	0	12,369	3,105	0	3,105	9,264	0
1	453000	Sales of Water & Water Power	0	48,999	48,999	0	32,109	32,109	0	16,890
1	454000	Rent from Electric Property	263,966	(21,250)	242,716	167,802	(13,925)	153,877	96,164	(7,325)
1	454100	Rent from Trnsmission Joint Use	2,211	0	2,211	864	0	864	1,347	0
1	456XXX	Other Electric Revenues	1,531,133	20,776,626	22,307,759	1,406,576	13,614,923	15,021,499	124,557	7,161,703
TOTAL OTHER OPERATING REVENUE			1,809,679	20,804,375	22,614,054	1,578,347	13,633,107	15,211,454	231,332	7,171,268
TOTAL ELECTRIC REVENUE			65,660,292	37,491,686	103,151,978	44,056,464	24,568,302	68,624,766	21,603,828	12,923,384

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended May 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	39,849	39,849	0	26,113	26,113	0	13,736
1	501XXX	Fuel	0	2,108,265	2,108,265	0	1,381,546	1,381,546	0	726,719
1	502000	Steam Expense	0	250,162	250,162	0	163,931	163,931	0	86,231
1	505000	Electric Expense	0	64,642	64,642	0	42,360	42,360	0	22,282
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	71,587	71,587	0	46,911	46,911	0	24,676
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	63,636	63,636	0	41,701	41,701	0	21,935
1	511000	Structures	0	54,697	54,697	0	35,843	35,843	0	18,854
1	512000	Boiler Plant	0	946,846	946,846	0	620,468	620,468	0	326,378
1	513000	Electric Plant	0	189,184	189,184	0	123,972	123,972	0	65,212
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	153,609	153,609	0	100,660	100,660	0	52,949
TOTAL STEAM POWER GENERATION EXP			0	3,942,477	3,942,477	0	2,583,505	2,583,505	0	1,358,972
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	194,932	194,932	0	127,739	127,739	0	67,193
1	536000	Water for Power	0	97,664	97,664	0	63,999	63,999	0	33,665
1	537000	Hydraulic Expense	825,144	304,371	1,129,515	541,542	199,454	740,996	283,602	104,917
1	538000	Electric Expense	0	570,667	570,667	0	373,958	373,958	0	196,709
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	78,764	78,764	0	51,614	51,614	0	27,150
1	540000	Rent	0	131,587	131,587	0	86,229	86,229	0	45,358
1	540100	MT Trust Funds Land Settlement Rents	463,000	0	463,000	303,404	0	303,404	159,596	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	58,123	58,123	0	38,088	38,088	0	20,035
1	542000	Structures	0	22,124	22,124	0	14,498	14,498	0	7,626
1	543000	Reservoirs, Dams, & Waterways	0	62,870	62,870	0	41,199	41,199	0	21,671
1	544000	Electric Plant	0	218,079	218,079	0	142,907	142,907	0	75,172
1	545000	Miscellaneous Hydraulic Plant	0	55,733	55,733	0	36,522	36,522	0	19,211
TOTAL HYDRO POWER GENERATION EXP			1,288,144	1,794,914	3,083,058	844,946	1,176,207	2,021,153	443,198	618,707
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	49,217	49,217	0	32,252	32,252	0	16,965
1	547XXX	Fuel	0	9,506,078	9,506,078	0	6,229,333	6,229,333	0	3,276,745
1	548000	Generation Expense	0	182,471	182,471	0	119,573	119,573	0	62,898
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	55,684	55,684	0	36,490	36,490	0	19,194
1	550000	Rent	0	6,351	6,351	0	4,162	4,162	0	2,189
MAINTENANCE										
1	551000	Supervision & Engineering	0	46,743	46,743	0	30,631	30,631	0	16,112
1	552000	Structures	0	8,080	8,080	0	5,295	5,295	0	2,785
1	553000	Generating & Electric Equipment	0	260,264	260,264	0	170,551	170,551	0	89,713
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	135,921	135,921	0	89,069	89,069	0	46,852
TOTAL OTHER POWER GENERATION EXP			0	10,250,809	10,250,809	0	6,717,356	6,717,356	0	3,533,453

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended May 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	914,463	11,738,091	12,652,554	0	7,691,972	7,691,972	914,463	4,046,119
1	556000	System Control & Load Dispatching	0	54,375	54,375	0	35,632	35,632	0	18,743
E-557	557XXX	Other Expense	2,995,402	12,737,493	15,732,895	660,414	8,346,879	9,007,293	2,334,988	4,390,614
TOTAL OTHER POWER SUPPLY EXPENSE			3,909,865	24,529,959	28,439,824	660,414	16,074,483	16,734,897	3,249,451	8,455,476
TOTAL PRODUCTION OPERATING EXP			5,198,009	40,518,159	45,716,168	1,505,360	26,551,551	28,056,911	3,692,649	13,966,608
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	152,234	152,234	0	99,759	99,759	0	52,475
1	561000	Load Dispatching	0	877,159	877,159	0	574,802	574,802	0	302,357
1	562000	Station Expense	0	43,919	43,919	0	28,780	28,780	0	15,139
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	39,794	39,794	0	26,077	26,077	0	13,717
1	565XXX	Transmission of Electricity by Others	0	1,604,677	1,604,677	0	1,051,545	1,051,545	0	553,132
1	566000	Miscellaneous Transmission Expense	0	296,884	296,884	0	194,548	194,548	0	102,336
1	567000	Rent	0	7,841	7,841	0	5,138	5,138	0	2,703
MAINTENANCE										
1	568000	Supervision & Engineering	0	39,111	39,111	0	25,629	25,629	0	13,482
1	569000	Structures	0	38,737	38,737	0	25,384	25,384	0	13,353
1	570000	Station Equipment	0	93,163	93,163	0	61,050	61,050	0	32,113
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	200	158,895	159,095	(16)	104,124	104,108	216	54,771
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	12,278	12,278	0	8,046	8,046	0	4,232
TOTAL TRANSMISSION OPERATING EXP			200	3,364,692	3,364,892	(16)	2,204,882	2,204,866	216	1,159,810

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,329,932	2,494,893	3,824,825	974,549	1,634,903	2,609,452	355,383	859,990
E-DEPX		Depreciation Expense-Transmission	66,166	1,564,546	1,630,712	43,244	1,025,247	1,068,491	22,922	539,299
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,122	98,122	0	64,299	64,299	0	33,823
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	56,081	0	56,081	56,081	0	56,081	0	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,667	16,667	0	10,922	10,922	0	5,745
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	158,548	0	158,548	81,597	0	81,597	76,951	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,787	1,787	0	940
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	75,067	0	75,067	0	0	0	75,067	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,673	73,673	0	48,278	48,278	0	25,395
99	407382	Amortization of CDA Settlement - Direct	0	0	0	0	0	0	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	30,483	0	30,483	23,265	0	23,265	7,218	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407415	Amortization of Colstrip Recovery Offset	0	0	0	0	0	0	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(233,177)	0	(233,177)	(122,834)	0	(122,834)	(110,343)	0
99	407434	EIM Deferred O&M	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,039,720)	0	(1,039,720)	(704,102)	0	(704,102)	(335,618)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	51,805	0	51,805	0	0	0	51,805	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	614	0	614	614	0	614	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(460)	(460)	0	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,034,288	2,034,288	0	1,333,069	1,333,069	0	701,219
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	255,104	6,284,214	6,539,318	182,499	4,118,045	4,300,544	72,605	2,166,169
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	5,453,313	50,167,065	55,620,378	1,687,843	32,874,478	34,562,321	3,765,470	17,292,587

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended May 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	94,227	243,857	338,084	81,156	171,480	252,636	13,071	72,377
3	582000	Station Expense	43,104	857	43,961	18,670	603	19,273	24,434	254
3	583000	Overhead Line Expense	151,134	107,938	259,072	107,472	75,902	183,374	43,662	32,036
3	584000	Underground Line Expense	180,175	0	180,175	118,082	0	118,082	62,093	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	(169)	0	(169)	(169)	0	(169)	0	0
3	586000	Meter Expense	206,830	114	206,944	184,038	80	184,118	22,792	34
3	587000	Customer Installations Expense	58,679	2,525	61,204	36,471	1,776	38,247	22,208	749
3	588000	Miscellaneous Distribution Expense	390,688	298,426	689,114	252,048	209,853	461,901	138,640	88,573
3	589000	Rent	0	25,484	25,484	0	17,920	17,920	0	7,564
		MAINTENANCE:								
3	590000	Supervision & Engineering	36,965	84,202	121,167	11,785	59,211	70,996	25,180	24,991
3	591000	Structures	65,385	269	65,654	30,498	189	30,687	34,887	80
3	592000	Station Equipment	93,810	20,107	113,917	50,898	14,139	65,037	42,912	5,968
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,827,488	1,165	1,828,653	1,314,271	819	1,315,090	513,217	346
3	594000	Underground Lines	44,319	0	44,319	29,836	0	29,836	14,483	0
3	595000	Line Transformers	68,794	0	68,794	59,999	0	59,999	8,795	0
3	596000	Street Light & Signal System Maintenance Exp	4,414	0	4,414	2,342	0	2,342	2,072	0
3	597000	Meters	4,541	0	4,541	3,867	0	3,867	674	0
3	598000	Miscellaneous Distribution Expense	26,122	23,537	49,659	16,826	16,551	33,377	9,296	6,986
		TOTAL DISTRIBUTION OPERATING EXP	3,296,506	808,481	4,104,987	2,318,090	568,523	2,886,613	978,416	239,958
E-DEPX		Depreciation Expense-Distribution	4,681,154	7,116	4,688,270	3,073,638	5,004	3,078,642	1,607,516	2,112
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,495	0	9,495	9,495	0	9,495	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,142,491	0	4,142,491	3,894,187	0	3,894,187	248,304	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,833,140	7,116	8,840,256	6,977,320	5,004	6,982,324	1,855,820	2,112
		TOTAL DISTRIBUTION EXPENSES	12,129,646	815,597	12,945,243	9,295,410	573,527	9,868,937	2,834,236	242,070

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended May 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	13,079	13,079	0	8,516	8,516	0	4,563
2	902000	Meter Reading Expenses	37,791	12,594	50,385	22,600	8,200	30,800	15,191	4,394
2	903XXX	Customer Records & Collection Expenses	70,939	484,404	555,343	32,607	315,405	348,012	38,332	168,999
2	904000	Uncollectible Accounts	182,870	0	182,870	124,045	0	124,045	58,825	0
2	905000	Misc Customer Accounts	0	12,113	12,113	0	7,887	7,887	0	4,226
TOTAL CUSTOMER ACCOUNTS EXPENSES			291,600	522,190	813,790	179,252	340,008	519,260	112,348	182,182
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	2,370,020	19,361	2,389,381	1,569,605	12,606	1,582,211	800,415	6,755
2	909000	Advertising	20,495	82,326	102,821	14,203	53,604	67,807	6,292	28,722
2	910000	Misc Customer Service & Info Exp	0	29,376	29,376	0	19,127	19,127	0	10,249
TOTAL CUSTOMER SERVICE & INFO EXP			2,390,515	131,063	2,521,578	1,583,808	85,337	1,669,145	806,707	45,726
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	35,461	0	35,461	35,461	0	35,461	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			35,461	0	35,461	35,461	0	35,461	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	85,359	2,570,912	2,656,271	73,499	1,709,682	1,783,181	11,860	861,230
4	921000	Office Supplies & Expenses	162	310,890	311,052	162	206,745	206,907	0	104,145
4	922000	Admin Exp Transferred--Credit	0	(7,792)	(7,792)	0	(5,182)	(5,182)	0	(2,610)
4	923000	Outside Services Employed	57,930	1,078,059	1,135,989	56,543	716,920	773,463	1,387	361,139
4	924000	Property Insurance Premium	0	199,399	199,399	0	132,602	132,602	0	66,797
4	925XXX	Injuries and Damages	276,648	526,541	803,189	191,959	350,155	542,114	84,689	176,386
4	926XXX	Employee Pensions and Benefits	396,916	2,621,974	3,018,890	267,636	1,743,639	2,011,275	129,280	878,335
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	240,533	316,150	556,683	179,992	207,173	387,165	60,541	108,977
4	930000	Miscellaneous General Expenses	26,851	985,922	1,012,773	25,465	655,648	681,113	1,386	330,274
4	931000	Rents	700	63,596	64,296	0	42,292	42,292	700	21,304
4	935000	Maintenance of General Plant	144,622	1,048,565	1,193,187	109,104	697,306	806,410	35,518	351,259
TOTAL ADMIN & GEN OPERATING EXP			1,229,821	9,714,216	10,944,037	904,360	6,456,980	7,361,340	325,461	3,257,236

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	319,239	1,487,116	1,806,355	246,131	988,947	1,235,078	73,108	498,169
E-AMTX		Amortization Expense-General Plant - 303000	0	25,069	25,069	0	16,665	16,665	0	8,404
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	315,324	3,117,565	3,432,889	315,324	2,073,212	2,388,536	0	1,044,353
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,203	35,203	0	23,410	23,410	0	11,793
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	224,003	0	224,003	224,003	0	224,003	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	133,219	0	133,219	133,219	0	133,219	0	0
99	407311	Regulatory Debit - AFUDC Amortization	28,433	136,241	164,674	23,739	91,333	115,072	4,694	44,908
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(107,724)	0	(107,724)	(107,724)	0	(107,724)	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(33,453)	0	(33,453)	(33,453)	0	(33,453)	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(852,905)	0	(852,905)	(672,874)	0	(672,874)	(180,031)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--A&G	108,259	300,162	408,421	69,595	199,611	269,206	38,664	100,551
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	142,489	5,101,356	5,243,845	197,960	3,393,178	3,591,138	(55,471)	1,708,178
		TOTAL ADMIN & GENERAL EXPENSES	1,372,310	14,815,572	16,187,882	1,102,320	9,850,158	10,952,478	269,990	4,965,414
		TOTAL EXPENSES BEFORE FIT	21,672,845	66,451,487	88,124,332	13,884,094	43,723,508	57,607,602	7,788,751	22,727,979
		NET OPERATING INCOME (LOSS) BEFORE FIT			15,027,646			11,017,164		
E-FIT		FEDERAL INCOME TAX			1,829,815			1,027,274		
E-FIT		DEFERRED FEDERAL INCOME TAX			(2,196,490)			(944,117)		
E-FIT		AMORTIZED ITC			(43,342)			(28,402)		
		ELECTRIC NET OPERATING INCOME (LOSS)			15,437,663			10,962,409		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers	100.000%	65.112%	34.888%
E-ALL	3	Direct Distribution Operating Expense	100.000%	70.320%	29.680%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	9,565,550
99	442200	Commercial - Firm & Int.	7,230,678
1	442300	Industrial	4,673,255
99	444000	Public Street & Highway Lighting	234,566
99	448000	Interdepartmental Revenue	17,443
99	499XXX	Unbilled Revenue	(348,996)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>21,372,496</u>
1	447XXX	Sales for Resale	5,752,116
		TOTAL SALES OF ELECTRICITY	<u>27,124,612</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	9,264
1	453000	Sales of Water & Water Power	16,890
1	454000	Rent from Electric Property	88,839
1	454100	Rent from Trnsmission Joint Use	1,347
1	456XXX	Other Electric Revenues	7,286,260
		TOTAL OTHER OPERATING REVENUE	<u>7,402,600</u>
		TOTAL ELECTRIC REVENUE	<u>34,527,212</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	13,736
1	501XXX	Fuel	726,719
1	502000	Steam Expense	86,231
1	505000	Electric Expense	22,282
1	506XXX	Miscellaneous Steam Power Generation Op Exp	24,676
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	21,935
1	511000	Structures	18,854
1	512000	Boiler Plant	326,378
1	513000	Electric Plant	65,212
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	52,949
		TOTAL STEAM POWER GENERATION EXP	<u>1,358,972</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	67,193
1	536000	Water for Power	33,665
1	537000	Hydraulic Expense	388,519
1	538000	Electric Expense	196,709
1	539000	Miscellaneous Hydraulic Power Generation Exp	27,150
1	540000	Rent	45,358
1	540100	MT Trust Funds Land Settlement Rents	159,596
		MAINTENANCE	
1	541000	Supervision & Engineering	20,035
1	542000	Structures	7,626
1	543000	Reservoirs, Dams, & Waterways	21,671
1	544000	Electric Plant	75,172
1	545000	Miscellaneous Hydraulic Plant	19,211
		TOTAL HYDRO POWER GENERATION EXP	<u>1,061,905</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	16,965
1	547XXX	Fuel	3,276,745
1	548000	Generation Expense	62,898
1	549XXX	Miscellaneous Other Power Generation Op Exp	19,194
1	550000	Rent	2,189
		MAINTENANCE	
1	551000	Supervision & Engineering	16,112
1	552000	Structures	2,785
1	553000	Generating & Electric Equipment	89,713
1	554XXX	Miscellaneous Other Power Generation Maint Exp	46,852
		TOTAL OTHER POWER GENERATION EXP	<u>3,533,453</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
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OTHER POWER SUPPLY EXPENSE:			
E-555	555XXX	Purchased Power	4,960,582
1	56000	System Control & Load Dispatching	18,743
E-557	557XXX	Other Expense	6,725,602
TOTAL OTHER POWER SUPPLY EXPENSE			<u>11,704,927</u>
TOTAL PRODUCTION OPERATING EXP			<u>17,659,257</u>

TRANSMISSION OPERATING EXPENSE:			
OPERATION			
1	560000	Supervision & Engineering	52,475
1	561000	Load Dispatching	302,357
1	562000	Station Expense	15,139
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	13,717
1	565XXX	Transmission of Electricity by Others	553,132
1	566000	Miscellaneous Transmission Expense	102,336
1	567000	Rent	2,703

MAINTENANCE			
1	568000	Supervision & Engineering	13,482
1	569000	Structures	13,353
1	570000	Station Equipment	32,113
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	54,987
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	4,232
TOTAL TRANSMISSION OPERATING EXP			<u>1,160,026</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,215,373
E-DEPX		Depreciation Expense-Transmission	562,221
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,823
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	5,745
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	76,951
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	940
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	75,067
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,395
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	7,218
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(110,343)
99	407434	EIM Deferred O&M	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(335,618)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	51,805
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	701,219
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>2,238,774</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>21,058,057</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	85,448
3	582000	Station Expense	24,688
3	583000	Overhead Line Expense	75,698
3	584000	Underground Line Expense	62,093
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	22,826
3	587000	Customer Installations Expense	22,957
3	588000	Miscellaneous Distribution Expense	227,213
3	589000	Rent	7,564
		MAINTENANCE:	
3	590000	Supervision & Engineering	50,171
3	591000	Structures	34,967
3	592000	Station Equipment	48,880
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	513,563
3	594000	Underground Lines	14,483
3	595000	Line Transformers	8,795
3	596000	Street Light & Signal System Maintenance Exp	2,072
3	597000	Meters	674
3	598000	Miscellaneous Distribution Expense	16,282
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,218,374</u>
E-DEPX		Depreciation Expense-Distribution	1,609,628
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	248,304
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>1,857,932</u>
		TOTAL DISTRIBUTION EXPENSES	<u>3,076,306</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	4,563
2	902000	Meter Reading Expenses	19,585
2	903XXX	Customer Records & Collection Expenses	207,331
2	904000	Uncollectible Accounts	58,825
2	905000	Misc Customer Accounts	4,226
		TOTAL CUSTOMER ACCOUNTS EXPENSES	294,530
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	807,170
2	909000	Advertising	35,014
2	910000	Misc Customer Service & Info Exp	10,249
		TOTAL CUSTOMER SERVICE & INFO EXP	852,433
		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	873,090
4	921000	Office Supplies & Expenses	104,145
4	922000	Admin Exp Transferred--Credit	(2,610)
4	923000	Outside Services Employed	362,526
4	924000	Property Insurance Premium	66,797
4	925XXX	Injuries and Damages	261,075
4	926XXX	Employee Pensions and Benefits	1,007,615
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	169,518
4	930000	Miscellaneous General Expenses	331,660
4	931000	Rents	22,004
4	935000	Maintenance of General Plant	386,777
		TOTAL ADMIN & GEN OPERATING EXP	3,582,697

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	571,277
E-AMTX		Amortization Expense-General Plant - 303000	8,404
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,044,353
E-AMTX		Amortization Expense-General Plant - 390200, 3962	11,793
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407306	Regulatory Debit - AMI Amortization	0
99	407307	Regulatory Debit - Existing Meters Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	49,602
99	407314	Regulatory Debit - FISERVE Amortization	8,094
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	0
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0
99	407447	Regulatory Credit - COVID-19 Deferral	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(180,031)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	139,215
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>1,652,707</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>5,235,404</u>
		TOTAL EXPENSES BEFORE FIT	<u>30,516,730</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	4,010,482
E-FIT		FEDERAL INCOME TAX	802,541
E-FIT		DEFERRED FEDERAL INCOME TAX	(1,252,373)
E-FIT		AMORTIZED ITC	(14,940)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>4,475,254</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Month Ended May 31, 2022
Average of Monthly Averages Basis

Report ID:
E-456-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(3,621)	77,183	73,562	(5,221)	50,578	45,357	1,600	26,605	28,205
1	456010	Other Electric Rev-Financial	0	913,260	913,260	0	598,459	598,459	0	314,801	314,801
1	456015	Other Electric Rev-CT Fuel Sales	0	14,733,980	14,733,980	0	9,655,177	9,655,177	0	5,078,803	5,078,803
1	456016	Other Electric Rev-Resource Opt	0	148,871	148,871	0	97,555	97,555	0	51,316	51,316
1	456017	Other Electric Rev-Non Resource	0	10,168	10,168	0	6,663	6,663	0	3,505	3,505
1	456018	Other Electric Rev-Extraction	0	49,770	49,770	0	32,614	32,614	0	17,156	17,156
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	2,125	2,125	0	1,393	1,393	0	732	732
1	456030	Other Electric Rev-Clearwater	(13,750)	137,500	123,750	0	90,104	90,104	(13,750)	47,396	33,646
1	456050	Other Electric Rev-Attachment Fees	36,015	0	36,015	6,005	0	6,005	30,010	0	30,010
1	456100	Transmission Revenue of Others	0	2,178,819	2,178,819	0	1,427,780	1,427,780	0	751,039	751,039
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,458	50,458	0	26,542	26,542
1	456130	Ancillary Services Revenue	0	81,024	81,024	0	53,095	53,095	0	27,929	27,929
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	616,493	0	616,493	738,106	0	738,106	(121,613)	0	(121,613)
1	456329	Amortization Res Decoupling Deferral	239,080	0	239,080	73,275	0	73,275	165,805	0	165,805
1	456338	Non-res Decoupling Deferred Rev	1,776,259	0	1,776,259	1,590,347	0	1,590,347	185,912	0	185,912
1	456339	Amortization Non-res Decoupling	(1,166,233)	0	(1,166,233)	(1,007,127)	0	(1,007,127)	(159,106)	0	(159,106)
1	456380	Other Electric Revenue-Clearwater	30,467	0	30,467	0	0	0	30,467	0	30,467
1	456700	Other Electric Rev-Low Voltage	16,424	0	16,424	11,191	0	11,191	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	97,177	97,177	0	51,117	51,117
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(128,018)	(128,018)	0	(83,890)	(83,890)	0	(44,128)	(44,128)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	128,018	128,018	0	83,890	83,890	0	44,128	44,128
1	456730	Other Elec Rev-Intraco Thermal	0	2,218,634	2,218,634	0	1,453,871	1,453,871	0	764,763	764,763
TOTAL ACCOUNT 456			1,531,134	20,776,628	22,307,762	1,406,576	13,614,924	15,021,500	124,558	7,161,704	7,286,262

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-555-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	10,657,207	10,657,207	0	6,983,668	6,983,668	0	3,673,539	3,673,539
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	182,623	182,623	0	119,673	119,673	0	62,950	62,950
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	914,463	0	914,463	0	0	0	914,463	0	914,463
1	555550	Non Monetary - Exchange Power	0	(40,230)	(40,230)	0	(26,363)	(26,363)	0	(13,867)	(13,867)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	289,688	289,688	0	189,833	189,833	0	99,855	99,855
1	555710	Intercompany Purchase	0	81,024	81,024	0	53,095	53,095	0	27,929	27,929
1	555740	Purchased Power - EIM	0	567,779	567,779	0	372,066	372,066	0	195,713	195,713
TOTAL ACCOUNT 555			914,463	11,738,091	12,652,554	0	7,691,972	7,691,972	914,463	4,046,119	4,960,582

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	3,110	549,271	552,381	3,110	359,937	363,047	0	189,334	189,334
1	557010	Other Power Supply Expense - Financial	0	2,081,775	2,081,775	0	1,364,187	1,364,187	0	717,588	717,588
1	557018	Merchandise Processing Fee	0	4,126	4,126	0	2,704	2,704	0	1,422	1,422
1	557150	Fuel - Economic Dispatch	0	5,228,665	5,228,665	0	3,426,344	3,426,344	0	1,802,321	1,802,321
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(8,793)	0	(8,793)	0	0	0	(8,793)	0	(8,793)
1	557165	Other Resource Costs-CAISO Charges	0	9,887	9,887	0	6,479	6,479	0	3,408	3,408
1	557170	Broker Fees - Power	0	45,593	45,593	0	29,877	29,877	0	15,716	15,716
1	557171	REC Broker Fees	0	4,070	4,070	0	2,667	2,667	0	1,403	1,403
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	287,325	0	287,325	287,325	0	287,325	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	299,612	0	299,612	299,612	0	299,612	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	(3,808)	0	(3,808)	(3,808)	0	(3,808)	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	95,178	0	95,178	95,178	0	95,178	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(62,461)	0	(62,461)	(62,461)	0	(62,461)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,729,967	0	1,729,967	0	0	0	1,729,967	0	1,729,967
99	557390	Idaho PCA Amortization	587,049	0	587,049	0	0	0	587,049	0	587,049
1	557395	Optional Renewable Power Expense Offset	0	119	119	0	78	78	0	41	41
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	71,650	71,650	0	46,952	46,952	0	24,698	24,698
1	557711	Turbine Gas Bookout Offset	0	(71,650)	(71,650)	0	(46,952)	(46,952)	0	(24,698)	(24,698)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,813,987	4,813,987	0	3,154,606	3,154,606	0	1,659,381	1,659,381
TOTAL ACCOUNT 557			2,995,402	12,737,493	15,732,895	660,414	8,346,879	9,007,293	2,334,988	4,390,614	6,725,602

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	13,583	19,361	32,944	5,232	12,606	17,838	8,351	6,755	15,106
99	908600	Public Purpose Tariff Rider Expense Offset	2,398,045	0	2,398,045	1,589,802	0	1,589,802	808,243	0	808,243
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(41,608)	0	(41,608)	(25,429)	0	(25,429)	(16,179)	0	(16,179)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,370,020	19,361	2,389,381	1,569,605	12,606	1,582,211	800,415	6,755	807,170

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.112%	34.888%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended May 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.58%	54.58%
2	Cost of Debt		4.676%	4.680%
	Total Weighted Cost		2.552%	2.554%
E-APL	Net Rate Base	2,978,329,651	2,013,178,639	965,151,012
	Interest Deduction for FIT Calculation	76,026,276	51,376,319	24,649,957
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended May 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	103,151,978	68,624,766	34,527,212
E-OPS	Less: Operating & Maintenance Expense	67,500,913	42,733,596	24,767,317
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	14,038,219	9,377,544	4,660,675
E-OTX	Less: Taxes Other than FIT	6,585,200	5,496,462	1,088,738
	Net Operating Income Before FIT	15,027,646	11,017,164	4,010,482
E-INT	Less: Monthly Interest Expense	6,335,523	4,281,360	2,054,163
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(2,131)	0	(2,131)
E-SCM	Plus: Schedule M Adjustments	23,414	(1,844,024)	1,867,438
	Taxable Net Operating Income	8,713,406	4,891,780	3,821,626
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,829,815	1,027,274	802,541
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	1,829,815	1,027,274	802,541
E-DTE	Deferred FIT	(666,525)	(44,465)	(622,060)
E-DTE	Customer Tax Credit Amortization	(1,529,965)	(899,652)	(630,313)
1	411400 Amortized Investment Tax Credit	(43,342)	(28,402)	(14,940)
	Total Net FIT/Deferred FIT	(410,017)	54,755	(464,772)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,721,309	8,829,630	15,550,939	4,662,380	5,831,688	10,494,068	2,058,929	2,997,942	5,056,871
12	997001 Contributions In Aid of Construction	0	691,667	691,667	0	463,680	463,680	0	227,987	227,987
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	254,848	254,848	0	170,845	170,845	0	84,003	84,003
99	997007 Idaho PCA	2,317,016	0	2,317,016	0	0	0	2,317,016	0	2,317,016
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	28,505	28,505	0	19,109	19,109	0	9,396	9,396
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	101,369	0	101,369	34,854	0	34,854	66,515	0	66,515
12	997020 FAS87 Current Pension Accrual	0	(48,173)	(48,173)	0	(32,294)	(32,294)	0	(15,879)	(15,879)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	280,379	(421,315)	(140,936)	151,932	(282,441)	(130,509)	128,447	(138,874)	(10,427)
99	997031 Decoupling Mechanism	(1,465,599)	0	(1,465,599)	(1,394,601)	0	(1,394,601)	(70,998)	0	(70,998)
12	997032 Interest Rate Swaps	0	374,192	374,192	0	250,851	250,851	0	123,341	123,341
99	997033 BPA Residential Exchange	606,750	0	606,750	407,007	0	407,007	199,743	0	199,743
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
99	997035 Leases	0	(38,766)	(38,766)	0	(25,780)	(25,780)	0	(12,986)	(12,986)
99	997043 Washington Deferred Power Costs	583,129	0	583,129	583,129	0	583,129	0	0	0
12	997044 Non-Monetary Power Costs	0	(40,231)	(40,231)	0	(26,970)	(26,970)	0	(13,261)	(13,261)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(185,131)	(185,131)	0	(124,108)	(124,108)	0	(61,023)	(61,023)
12	997049 Tax Depreciation	0	(14,222,553)	(14,222,553)	0	(9,534,515)	(9,534,515)	0	(4,688,038)	(4,688,038)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	0	0	0	0	0	0	0	0	0
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,346	22,346	0	10,987	10,987
12	997063 CDA Lake Settlement	0	73,673	73,673	0	49,389	49,389	0	24,284	24,284
99	997065 Amortization - Unbilled Revenue Add-Ins	(2,828)	0	(2,828)	6,802	0	6,802	(9,630)	0	(9,630)
12	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,217	109,217	0	57,450	57,450
12	997080 Book Transportation Depreciation	0	249,999	249,999	0	167,594	167,594	0	82,405	82,405
12	997081 Deferred Compensation	0	(16,280)	(16,280)	0	(10,914)	(10,914)	0	(5,366)	(5,366)
4	997082 Meal Disallowances	0	3,000	3,000	0	1,995	1,995	0	1,005	1,005
12	997083 Paid Time Off	0	311,388	311,388	0	208,748	208,748	0	102,640	102,640
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	292,165	0	292,165	0	0	0	292,165	0	292,165
99	997095 WA REC Deferral	32,717	0	32,717	32,717	0	32,717	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,828	1,828	0	899	899
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(16,502)	(16,502)	0	(11,063)	(11,063)	0	(5,439)	(5,439)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(3,633,333)	(3,633,333)	0	(2,435,714)	(2,435,714)	0	(1,197,619)	(1,197,619)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass	0	0	0	0	0	0	0	0	0
99	997104 Spokane River TDG	0	0	0	0	0	0	0	0	0
99	997107 MDM System	357,221	0	357,221	357,221	0	357,221	0	0	0

RESULTS OF OPERATIONS		Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS		E-SCM-1A
For Month Ended May 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	
99	997110	FISERVE	8,094	0	8,094	0	0	0	8,094	0	
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	
99	997115	AFUDC Equity DFIT Deferral	(107,724)	0	(107,724)	(107,724)	0	(107,724)	0	0	
99	997117	Colstrip Plant Adjustment	(525,352)	0	(525,352)	(354,520)	0	(354,520)	(170,832)	(170,832)	
99	997119	AFUDC Tax CPI	0	279,391	279,391	0	187,298	187,298	0	92,093	
99	997120	Transportation Tax Disallowance	0	7,349	7,349	0	4,927	4,927	0	2,422	
99	997123	EIM Deferred O&M	0	0	0	0	0	0	0	0	
99	997124	Colstrip Recovery Offset	0	0	0	0	0	0	0	0	
99	997125	COVID-19	(33,453)	0	(33,453)	(33,453)	0	(33,453)	0	0	
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	
99	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	
99	997128	Meters Expensed	0	(119,080)	(119,080)	0	(79,829)	(79,829)	0	(39,251)	
99	997129	Mixed Service Costs (IDD#5)	0	(1,300,000)	(1,300,000)	0	(871,494)	(871,494)	0	(428,506)	
99	997130	Wild Fire Resiliency Deferral	(852,905)	0	(852,905)	(672,874)	0	(672,874)	(180,031)	(180,031)	
99	997132	Battery Storage Deferral	14,721	0	14,721	14,721	0	14,721	0	0	
99	997134	WA Revenue Deferral EIM Benefits	58,300	0	58,300	58,300	0	58,300	0	0	
99	997135	CS2 Deferred Insurance Proceeds	314,234	0	314,234	314,234	0	314,234	0	0	
		TOTAL SCHEDULE M ADJUSTMENTS	8,758,409	(8,734,995)	23,414	4,101,583	(5,945,607)	(1,844,024)	4,656,826	(2,789,388)	1,867,438

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.038%	32.962%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Month Ended May 31, 2022
Average of Monthly Averages Basis

Report ID:
E-DTE-1A

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	480,902	480,902	0	322,387	322,387	0	158,515	158,515
99	410100	Deferred Federal Income Tax Expense - Washington	359,270	0	359,270	359,270	0	359,270	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(492,200)	0	(492,200)	0	0	0	(492,200)	0	(492,200)
	410100	Total	(132,930)	480,902	347,972	359,270	322,387	681,657	(492,200)	158,515	(333,685)
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(825,155)	(825,155)	0	(553,207)	(553,207)	0	(271,948)	(271,948)
99	411100	Deferred Federal Income Tax Expense - Washington	(241,502)	0	(241,502)	(241,502)	0	(241,502)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(53,359)	0	(53,359)	0	0	0	(53,359)	0	(53,359)
	411100	Total	(294,861)	(825,155)	(1,120,016)	(241,502)	(553,207)	(794,709)	(53,359)	(271,948)	(325,307)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	68,587	0	68,587	68,587	0	68,587	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	36,932	0	36,932	0	0	0	36,932	0	36,932
	410193	Total	105,519	0	105,519	68,587	0	68,587	36,932	0	36,932
Total Deferred Federal Income Tax Expense			(322,272)	(344,253)	(666,525)	186,355	(230,820)	(44,465)	(508,627)	(113,433)	(622,060)
99	411193	Customer Tax Credit Amortization - Washington	(899,652)	0	(899,652)	(899,652)	0	(899,652)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(630,313)	0	(630,313)	0	0	0	(630,313)	0	(630,313)
	411193	Total	(1,529,965)	0	(1,529,965)	(899,652)	0	(899,652)	(630,313)	0	(630,313)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%		67.038%		32.962%
E-ALL	99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	4,963	4,963	0	3,252	3,252	0	1,711	1,711
1	408140	State Kwh Generation Tax	0	191,145	191,145	0	125,257	125,257	0	65,888	65,888
1	408150	R&P Property Tax--Production	0	1,310,427	1,310,427	0	858,723	858,723	0	451,704	451,704
1	408180	R&P Property Tax--Transmission	0	527,753	527,753	0	345,837	345,837	0	181,916	181,916
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	2,034,288	2,034,288	0	1,333,069	1,333,069	0	701,219	701,219
DISTRIBUTION											
99	408110	State Excise Tax	1,725,009	0	1,725,009	1,725,009	0	1,725,009	0	0	0
99	408120	Municipal Occupation & License Tax	1,447,207	0	1,447,207	1,479,706	0	1,479,706	(32,499)	0	(32,499)
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	972,406	0	972,406	689,472	0	689,472	282,934	0	282,934
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,131)	0	(2,131)	0	0	0	(2,131)	0	(2,131)
TOTAL DISTRIBUTION			4,142,491	0	4,142,491	3,894,187	0	3,894,187	248,304	0	248,304
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	108,259	300,162	408,421	69,595	199,611	269,206	38,664	100,551	139,215
TOTAL A&G			108,259	300,162	408,421	69,595	199,611	269,206	38,664	100,551	139,215
TOTAL TAXES OTHER THAN FIT			4,250,750	2,334,450	6,585,200	3,963,782	1,532,680	5,496,462	286,968	801,770	1,088,738

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,474,999	7,474,999	0	4,898,367	4,898,367	0	2,576,632	2,576,632
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	1,036,115	1,036,115	0	678,966	678,966	0	357,149	357,149
1	182381	CDA Settlement Past Storage	0	27,996,045	27,996,045	0	18,345,808	18,345,808	0	9,650,237	9,650,237
1	302000	Franchises & Consents	2,701,021	44,049,218	46,750,239	2,701,021	28,865,453	31,566,474	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,194,755	16,514,471	319,716	10,655,137	10,974,853	0	5,539,618	5,539,618
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,824,237	119,831,420	122,655,657	2,824,237	79,689,093	82,513,330	0	40,142,327	40,142,327
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	10,759,536	10,759,536	0	7,155,199	7,155,199	0	3,604,337	3,604,337
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,516,391	7,516,391	0	4,998,475	4,998,475	0	2,517,916	2,517,916
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	795,996	17,010,760	16,214,764	529,345	16,744,109	0	266,651	266,651
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	6,141,939	6,141,939	0	4,084,451	4,084,451	0	2,057,488	2,057,488
TOTAL INTANGIBLE PLANT			22,059,738	333,828,863	355,888,601	22,059,738	221,083,373	243,143,111	0	112,745,490	112,745,490
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	111,543,340	28,854,241	140,397,581	72,879,563	18,908,184	91,787,747	38,663,777	9,946,057	48,609,834
1	312000	Boiler Plant	144,164,759	46,777,430	190,942,189	93,277,982	30,653,250	123,931,232	50,886,777	16,124,180	67,010,957
1	313000	Generators	(86,925)	0	(86,925)	(57,181)	0	(57,181)	(29,744)	0	(29,744)
1	314000	Turbogenerator Units	39,320,741	18,589,251	57,909,992	25,704,471	12,181,536	37,886,007	13,616,270	6,407,715	20,023,985
1	315000	Accessory Electric Equipment	18,012,037	12,496,894	30,508,931	11,768,912	8,189,215	19,958,127	6,243,125	4,307,679	10,550,804
1	316000	Miscellaneous Power Plant Equipment	14,570,636	2,476,959	17,047,595	9,522,628	1,623,151	11,145,779	5,048,008	853,808	5,901,816
TOTAL STEAM PRODUCTION PLANT			327,524,588	113,052,358	440,576,946	213,096,375	74,083,210	287,179,585	114,428,213	38,969,148	153,397,361
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	109,388,277	109,388,277	0	71,682,138	71,682,138	0	37,706,139	37,706,139
1	332XXX	Reservoirs, Dams, & Waterways	0	225,443,870	225,443,870	0	147,733,368	147,733,368	0	77,710,502	77,710,502
1	333000	Waterwheels, Turbines, & Generators	0	235,469,368	235,469,368	0	154,303,077	154,303,077	0	81,166,291	81,166,291
1	334000	Accessory Electric Equipment	0	84,398,621	84,398,621	0	55,306,416	55,306,416	0	29,092,205	29,092,205
1	335XXX	Miscellaneous Power Plant Equipment	0	13,230,173	13,230,173	0	8,669,732	8,669,732	0	4,560,441	4,560,441
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	737,467,897	737,467,897	0	483,262,712	483,262,712	0	254,205,185	254,205,185
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	17,381,416	17,381,416	0	11,390,042	11,390,042	0	5,991,374	5,991,374
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,028	21,070,028	0	13,807,189	13,807,189	0	7,262,839	7,262,839
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	239,360,513	239,360,513	0	156,852,944	156,852,944	0	82,507,569	82,507,569
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	25,647,015	25,647,015	0	16,806,489	16,806,489	0	8,840,526	8,840,526
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	1,642,301	1,642,301	0	1,076,200	1,076,200	0	566,101	566,101
TOTAL OTHER PRODUCTION PLANT			0	327,655,704	327,655,704	0	214,712,783	214,712,783	0	112,942,921	112,942,921
TOTAL PRODUCTION PLANT			327,524,588	1,178,175,959	1,505,700,547	213,096,375	772,058,705	985,155,080	114,428,213	406,117,254	520,545,467

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,245,558	29,873,916	410,632	19,164,614	19,575,246	217,726	10,080,944	10,298,670	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	21,414	30,292,197	30,313,611	14,032	19,850,477	19,864,509	7,382	10,441,720	10,449,102	
1	353XXX	Station Equipment	12,667,418	337,055,460	349,722,878	8,280,169	220,872,443	229,152,612	4,387,249	116,183,017	120,570,266	
1	354000	Towers & Fixtures	16,007,036	1,167,384	17,174,420	10,460,636	764,987	11,225,623	5,546,400	402,397	5,948,797	
1	355000	Poles & Fixtures	5,418	337,398,518	337,403,936	3,541	221,097,249	221,100,790	1,877	116,301,269	116,303,146	
1	356000	Overhead Conductors & Devices	12,544,353	165,106,733	177,651,086	8,197,775	108,194,442	116,392,217	4,346,578	56,912,291	61,258,869	
1	357000	Underground Conduit	0	3,150,107	3,150,107	0	2,064,265	2,064,265	0	1,085,842	1,085,842	
1	358000	Underground Conductors & Devices	0	6,778,036	6,778,036	0	4,441,647	4,441,647	0	2,336,389	2,336,389	
1	359000	Roads & Trails	78,834	2,504,500	2,583,334	51,518	1,641,199	1,692,717	27,316	863,301	890,617	
		TOTAL TRANSMISSION PLANT	41,952,831	912,698,493	954,651,324	27,418,303	598,091,323	625,509,626	14,534,528	314,607,170	329,141,698	
		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	3,977,680	0	3,977,680	1,361,344	0	1,361,344	2,616,336	0	2,616,336	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,191,946	0	28,191,946	20,531,403	0	20,531,403	7,660,543	0	7,660,543	
3	362000	Station Equipment	159,265,818	3,186,331	162,452,149	105,699,142	2,240,628	107,939,770	53,566,676	945,703	54,512,379	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	516,652,302	0	516,652,302	339,672,137	0	339,672,137	176,980,165	0	176,980,165	
99	365000	Overhead Conductors & Devices	325,252,552	0	325,252,552	203,126,298	0	203,126,298	122,126,254	0	122,126,254	
99	366000	Underground Conduit	147,186,962	0	147,186,962	97,014,570	0	97,014,570	50,172,392	0	50,172,392	
99	367000	Underground Conductors & Devices	261,612,022	0	261,612,022	175,948,329	0	175,948,329	85,663,693	0	85,663,693	
99	368000	Line Transformers	311,885,981	0	311,885,981	215,183,919	0	215,183,919	96,702,062	0	96,702,062	
99	369XXX	Services	206,308,323	0	206,308,323	135,083,035	0	135,083,035	71,225,288	0	71,225,288	
99	371XXX	Installations on Customers' Premises	5,720,102	0	5,720,102	5,720,102	0	5,720,102	0	0	0	
99	370XXX	Meters	85,814,908	0	85,814,908	61,134,988	0	61,134,988	24,679,920	0	24,679,920	
99	373XXX	Street Light & Signal Systems	75,304,134	0	75,304,134	48,793,253	0	48,793,253	26,510,881	0	26,510,881	
		TOTAL DISTRIBUTION PLANT	2,139,375,499	3,186,331	2,142,561,830	1,419,632,885	2,240,628	1,421,873,513	719,742,614	945,703	720,688,317	
		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	26,607,044	108,588,304	135,195,348	17,733,619	72,212,308	89,945,927	8,873,425	36,375,996	45,249,421	
4	391XXX	Office Furniture & Equipment	4,700,828	50,562,634	55,263,462	4,685,355	33,624,657	38,310,012	15,473	16,937,977	16,953,450	
4	392XXX	Transportation Equipment	40,241,463	29,515,821	69,757,284	27,465,927	19,628,316	47,094,243	12,775,536	9,887,505	22,663,041	
4	393000	Stores Equipment	599,447	4,028,055	4,627,502	404,782	2,678,697	3,083,479	194,665	1,349,358	1,544,023	
4	394000	Tools, Shop & Garage Equipment	2,281,098	17,362,378	19,643,476	1,207,237	11,546,155	12,753,392	1,073,861	5,816,223	6,890,084	
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	3,740,475	4,156,354	400,088	2,487,453	2,887,541	15,791	1,253,022	1,268,813	
4	396XXX	Power Operated Equipment	22,965,371	8,412,457	31,377,828	13,696,062	5,594,368	19,290,430	9,269,309	2,818,089	12,087,398	
4	397XXX	Communications Equipment	32,394,513	91,357,850	123,752,363	22,985,161	60,753,884	83,739,045	9,409,352	30,603,966	40,013,318	
4	398000	Miscellaneous Equipment	13,505	769,489	782,994	0	511,718	511,718	13,505	257,771	271,276	
		TOTAL GENERAL PLANT	131,732,866	323,799,573	455,532,439	89,390,042	215,329,954	304,719,996	42,342,824	108,469,619	150,812,443	
		TOTAL PLANT IN SERVICE	2,662,645,522	2,751,689,219	5,414,334,741	1,771,597,343	1,808,803,983	3,580,401,326	891,048,179	942,885,236	1,833,933,415	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(271,867,432)	(75,839,460)	(347,706,892)	(178,782,029)	(49,697,598)	(228,479,627)	(93,085,403)	(26,141,862)	(119,227,265)	
E-ADEP		Hydro Production Plant	0	(178,817,766)	(178,817,766)	0	(117,179,282)	(117,179,282)	0	(61,638,484)	(61,638,484)	
E-ADEP		Other Production Plant	0	(162,753,647)	(162,753,647)	0	(106,652,465)	(106,652,465)	0	(56,101,182)	(56,101,182)	
E-ADEP		Transmission Plant	(26,824,282)	(230,354,453)	(257,178,735)	(16,397,718)	(150,951,273)	(167,348,991)	(10,426,564)	(79,403,180)	(89,829,744)	
E-ADEP		Distribution Plant	(704,755,485)	(442,219)	(705,197,704)	(437,436,303)	(310,968)	(437,747,271)	(267,319,182)	(131,251)	(267,450,433)	
E-ADEP		General Plant	(51,919,415)	(110,230,933)	(162,150,348)	(32,885,944)	(73,304,673)	(106,190,617)	(19,033,471)	(36,926,260)	(55,959,731)	
TOTAL ACCUMULATED DEPRECIATION			(1,055,366,614)	(758,438,478)	(1,813,805,092)	(665,501,994)	(498,096,259)	(1,163,598,253)	(389,864,620)	(260,342,219)	(650,206,839)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,734,817)	(17,734,817)	0	(11,621,625)	(11,621,625)	0	(6,113,192)	(6,113,192)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(388,208)	0	(388,208)	(388,208)	0	(388,208)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,484,991)	(3,484,991)	0	(2,316,503)	(2,316,503)	0	(1,168,488)	(1,168,488)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(11,688,165)	(111,439,895)	(123,128,060)	(11,688,165)	(74,108,645)	(85,796,810)	0	(37,331,250)	(37,331,250)	
E-AAAMT		General Plant - 390200, 396200	0	(895,786)	(895,786)	0	(595,707)	(595,707)	0	(300,079)	(300,079)	
TOTAL ACCUMULATED AMORTIZATION			(12,076,373)	(133,555,489)	(145,631,862)	(12,076,373)	(88,642,480)	(100,718,853)	0	(44,913,009)	(44,913,009)	
TOTAL ACCUMULATED DEPR/AMORT			(1,067,442,987)	(891,993,967)	(1,959,436,954)	(677,578,367)	(586,738,739)	(1,264,317,106)	(389,864,620)	(305,255,228)	(695,119,848)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,595,202,535	1,859,695,252	3,454,897,787	1,094,018,976	1,222,065,244	2,316,084,220	501,183,559	637,630,008	1,138,813,567	
ACCUMULATED DFIT												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(532,921,267)	(532,921,267)	0	(357,259,759)	(357,259,759)	0	(175,661,508)	(175,661,508)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(54,954,971)	(54,954,971)	0	(36,545,605)	(36,545,605)	0	(18,409,366)	(18,409,366)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,880,355)	(2,880,355)	0	(1,915,465)	(1,915,465)	0	(964,890)	(964,890)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	282,763	282,763	0	188,040	188,040	0	94,723	94,723	
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,879,170)	(5,879,170)	0	(3,852,620)	(3,852,620)	0	(2,026,550)	(2,026,550)	
1		ADFIT - CDA Settlement Costs (283333)	0	272,427	272,427	0	178,521	178,521	0	93,906	93,906	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(959,774)	(959,774)	0	(643,413)	(643,413)	0	(316,361)	(316,361)	
TOTAL ACCUMULATED DFIT			0	(597,040,347)	(597,040,347)	0	(399,850,301)	(399,850,301)	0	(197,190,046)	(197,190,046)	
NET ELECTRIC UTILITY PLANT			1,595,202,535	1,262,654,905	2,857,857,440	1,094,018,976	822,214,943	1,916,233,919	501,183,559	440,439,962	941,623,521	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	70.320%	29.680%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.038%	32.962%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,595,202,535	1,262,654,905	2,857,857,440	#####	822,214,943	1,916,233,919	501,183,559	440,439,962	941,623,521
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,616,509	37,455,572	45,072,081	5,787,115	24,908,330	30,695,445	1,829,394	12,547,242	14,376,636
4	Accumulated Amortization - AFUDC (182318)	(1,468,240)	(5,151,686)	(6,619,926)	(1,172,539)	(3,425,923)	(4,598,462)	(295,701)	(1,725,763)	(2,021,464)
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)	2,146,201	0	2,146,201	0	0	0	2,146,201	0	2,146,201
99	ADFIT - Boulder Park Disallowed (190040)	95,298	0	95,298	0	0	0	95,298	0	95,298
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (1823:	17,066,043	0	17,066,043	17,066,043	0	17,066,043	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	26,009,170	0	26,009,170	26,009,170	0	26,009,170	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(4,768,242)	0	(4,768,242)	(4,768,242)	0	(4,768,242)	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)	(3,797,210)	0	(3,797,210)	(1,250,464)	0	(1,250,464)	(2,546,746)	0	(2,546,746)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(73,353,022)	0	(73,353,022)	(49,015,042)	0	(49,015,042)	(24,337,980)	0	(24,337,980)
99	ADFIT-Customer Tax Credit (190393)	15,404,135	0	15,404,135	10,293,159	0	10,293,159	5,110,976	0	5,110,976
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(11,537,339)	0	(11,537,339)	(7,391,282)	0	(7,391,282)	(4,146,057)	0	(4,146,057)
99	Colstrip-Regulatory Asset (182327)	12,383,989	0	12,383,989	6,447,397	0	6,447,397	5,936,592	0	5,936,592
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,419,630	0	1,419,630	1,228,966	0	1,228,966	190,664	0	190,664
99	Colstrip Reg Asset ADFIT (283376)	(1,699,804)	0	(1,699,804)	(1,133,128)	0	(1,133,128)	(566,676)	0	(566,676)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(3,701,368)	0	(3,701,368)	(2,525,064)	0	(2,525,064)	(1,176,304)	0	(1,176,304)
99	Colstrip ARO Liability (230027)	(14,207,561)	0	(14,207,561)	(9,284,644)	0	(9,284,644)	(4,922,917)	0	(4,922,917)
99	Colstrip ARO ADFIT (190376)	2,983,588	0	2,983,588	1,949,775	0	1,949,775	1,033,813	0	1,033,813
99	Colstrip ARO ADFIT (283377)	(2,417,330)	0	(2,417,330)	(1,557,419)	0	(1,557,419)	(859,911)	0	(859,911)
99	Customer Deposits (235199)	(2,970)	0	(2,970)	(2,970)	0	(2,970)	0	0	0
C-WKC	Working Capital	107,325,028	0	107,325,028	74,840,133	0	74,840,133	32,484,895	0	32,484,895
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	88,168,325	32,303,886	120,472,211	75,462,313	21,482,407	96,944,720	12,706,012	10,821,479	23,527,491
	NET RATE BASE	1,683,370,860	1,294,958,791	2,978,329,651	#####	843,697,350	2,013,178,639	513,889,571	451,261,441	965,151,012

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	268,451	268,451			268,451	268,451		175,916	175,916		92,535	92,535
	Steam (ED-ID)	355,383	355,383		355,383		355,383				355,383		355,383
	Steam (ED-WA)	974,549	974,549		974,549		974,549	974,549		974,549			974,549
1	Hydro (ED-AN)	1,312,312	1,312,312			1,312,312	1,312,312		859,958	859,958		452,354	452,354
1	Other (ED-AN)	914,130	914,130			914,130	914,130		599,029	599,029		315,101	315,101
Total Electric Production		3,824,825	3,824,825		1,329,932	2,494,893	3,824,825	974,549	1,634,903	2,609,452	355,383	859,990	1,215,373
Electric Transmission													
1	ED-AN	1,564,546	1,564,546			1,564,546	1,564,546		1,025,247	1,025,247		539,299	539,299
	ED-ID	22,922	22,922		22,922		22,922				22,922		22,922
	ED-WA	43,244	43,244		43,244		43,244	43,244		43,244			43,244
Total Electric Transmissic		1,630,712	1,630,712		66,166	1,564,546	1,630,712	43,244	1,025,247	1,068,491	22,922	539,299	562,221
Electric Distribution													
3	ED-AN	7,116	7,116			7,116	7,116		5,004	5,004		2,112	2,112
	ED-ID	1,607,516	1,607,516		1,607,516		1,607,516				1,607,516		1,607,516
	ED-WA	3,073,638	3,073,638		3,073,638		3,073,638	3,073,638		3,073,638			3,073,638
Total Electric Distribution		4,688,270	4,688,270		4,681,154	7,116	4,688,270	3,073,638	5,004	3,078,642	1,607,516	2,112	1,609,628
Gas Underground Storage													
	GD-AN	60,047		60,047									
	GD-OR	10,438				10,438							
Total Gas Underground St		70,485		60,047		10,438							
Gas Distribution													
	GD-AN	4,786		4,786									
	GD-ID	568,685		568,685									
	GD-WA	1,290,687		1,290,687									
	GD-OR	852,683				852,683							
Total Gas Distribution		2,716,841		1,864,158		852,683							
General Plant													
4	ED-AN	252,521	252,521			252,521	252,521		167,929	167,929		84,592	84,592
	ED-ID	42,301	42,301		42,301		42,301				42,301		42,301
	ED-WA	100,249	100,249		100,249		100,249	100,249		100,249			100,249
7,4	CD-AA	1,687,586	1,193,039	341,365	153,182	1,193,039	1,193,039		793,383	793,383		399,656	399,656
9,4	CD-AN	53,498	41,556	11,942		41,556	41,556		27,635	27,635		13,921	13,921
9	CD-ID	39,660	30,807	8,853		30,807	30,807				30,807		30,807
9	CD-WA	187,804	145,882	41,922		145,882	145,882		145,882	145,882			145,882
8	GD-AA	31,759		21,830	9,929								
	GD-AN	2,626		2,626									
	GD-ID	3,197		3,197									
	GD-WA	90,192		90,192									
	GD-OR	17,512			17,512								
Total General Plant		2,508,905	1,806,355	521,927	180,623	319,239	1,487,116	1,806,355	246,131	988,947	1,235,078	73,108	498,169
Total Depreciation Expens		15,440,038	11,950,162	2,446,132	1,043,744	6,396,491	5,553,671	11,950,162	4,337,562	3,654,101	7,991,663	2,058,929	1,899,570

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	70.320%	29.680%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4 Jurisdictional 4-Factor Ratio	66.501%	33.499%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,152	50,152		26,381	26,381	
1	Misc Intangible Plt (303000)	ED-AN	21,589	21,589		21,589	21,589		14,147	14,147		7,442	7,442	
Total Production/Transmission			98,122	98,122		98,122	98,122		64,299	64,299		33,823	33,823	
Distribution														
	Franchises (302000)	ED-WA	9,006	9,006		9,006	9,006		9,006	9,006				
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489				
Total Distribution			9,495	9,495		9,495	9,495		9,495	9,495				
General Plant - 303000														
7,4		CD-AA	34,569	24,439	6,992	3,138				16,252	16,252		8,187	8,187
9,1		CD-AN	811	630	181		630			413	413		217	217
		GD-ID	1,233		1,233									
		GD-WA	2,072		2,072									
		GD-OR	672			672								
Total General Plant - 303000			39,357	25,069	10,478	3,810		25,069	25,069	16,665	16,665		8,404	8,404
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	3,600,784	2,545,574	728,367	326,843		2,545,574	2,545,574	1,692,832	1,692,832		852,742	852,742
9,4		CD-AN	10,008	7,774	2,234		7,774		5,170	5,170		2,604	2,604	
9,4		CD-ID	0	0	0		0				0		0	
9,4		CD-WA	309,422	240,353	69,069		240,353		240,353	240,353				
4		ED-AN	564,217	564,217			564,217		375,210	375,210		189,007	189,007	
		ED-ID	0	0			0				0		0	
		ED-WA	74,971	74,971			74,971		74,971	74,971				
8		GD-AA	7,447		5,119	2,328								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031X			4,566,849	3,432,889	804,789	329,171		3,117,565	3,432,889	3,153,224	2,073,212		1,044,353	1,044,353
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0	0								
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0		0	0	0	0		0	
4		ED-AN	35,203	35,203			35,203		23,410	23,410		11,793	11,793	
		GD-OR	0			0								
Total General Plant - 390200, 396200			35,203	35,203	0	0		35,203	35,203	23,410	23,410		11,793	11,793
Total Amortization Expense			4,749,026	3,600,778	815,267	332,981		3,275,959	3,600,778	3,248,819	2,177,586		1,098,373	1,098,373

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-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(75,839,460)	(75,839,460)			(75,839,460)	(75,839,460)		(49,697,598)	(49,697,598)		(26,141,862)	(26,141,862)	
	Steam (ED-ID)	(93,085,403)	(93,085,403)		(93,085,403)	(93,085,403)	(93,085,403)				(93,085,403)	(93,085,403)	(93,085,403)	
	Steam (ED-WA)	(178,782,029)	(178,782,029)		(178,782,029)	(178,782,029)	(178,782,029)	(178,782,029)		(178,782,029)				
1	Hydro (ED-AN)	(178,817,766)	(178,817,766)		(178,817,766)	(178,817,766)	(178,817,766)		(117,179,282)	(117,179,282)		(61,638,484)	(61,638,484)	
1	Other (ED-AN)	(162,753,647)	(162,753,647)		(162,753,647)	(162,753,647)	(162,753,647)		(106,652,465)	(106,652,465)		(56,101,182)	(56,101,182)	
Total Electric Production		(689,278,305)	(689,278,305)		(271,867,432)	(417,410,873)	(689,278,305)		(178,782,029)	(273,529,345)	(452,311,374)	(93,085,403)	(143,881,528)	(236,966,931)
Electric Transmission														
1	ED-AN	(230,354,453)	(230,354,453)			(230,354,453)	(230,354,453)		(150,951,273)	(150,951,273)		(79,403,180)	(79,403,180)	
	ED-ID	(10,426,564)	(10,426,564)		(10,426,564)	(10,426,564)	(10,426,564)				(10,426,564)	(10,426,564)	(10,426,564)	
	ED-WA	(16,397,718)	(16,397,718)		(16,397,718)	(16,397,718)	(16,397,718)	(16,397,718)		(16,397,718)				
Total Electric Transmissic		(257,178,735)	(257,178,735)		(26,824,282)	(230,354,453)	(257,178,735)		(16,397,718)	(150,951,273)	(167,348,991)	(10,426,564)	(79,403,180)	(89,829,744)
Electric Distribution														
3	ED-AN	(442,219)	(442,219)			(442,219)	(442,219)		(310,968)	(310,968)		(131,251)	(131,251)	
	ED-ID	(267,319,182)	(267,319,182)		(267,319,182)	(267,319,182)	(267,319,182)				(267,319,182)	(267,319,182)	(267,319,182)	
	ED-WA	(437,436,303)	(437,436,303)		(437,436,303)	(437,436,303)	(437,436,303)	(437,436,303)		(437,436,303)				
Total Electric Distribution		(705,197,704)	(705,197,704)		(704,755,485)	(442,219)	(705,197,704)		(437,436,303)	(310,968)	(437,747,271)	(267,319,182)	(131,251)	(267,450,433)
Gas Underground Storage														
	GD-AN	(18,748,692)	(18,748,692)											
	GD-OR	(1,564,045)		(1,564,045)		(1,564,045)								
Total Gas Underground St		(20,312,737)		(18,748,692)		(1,564,045)								
Gas Distribution														
	GD-AN	(1,987,608)	(1,987,608)											
	GD-ID	(97,691,921)	(97,691,921)		(97,691,921)	(97,691,921)	(97,691,921)							
	GD-WA	(177,818,417)	(177,818,417)		(177,818,417)	(177,818,417)	(177,818,417)							
	GD-OR	(134,716,157)		(134,716,157)		(134,716,157)								
Total Gas Distribution		(412,214,103)		(277,497,946)		(134,716,157)								
General Plant														
4	ED-AN	(38,700,419)	(38,700,419)			(38,700,419)	(38,700,419)		(25,736,166)	(25,736,166)		(12,964,253)	(12,964,253)	
	ED-ID	(13,324,952)	(13,324,952)		(13,324,952)	(13,324,952)	(13,324,952)				(13,324,952)	(13,324,952)	(13,324,952)	
	ED-WA	(24,843,025)	(24,843,025)		(24,843,025)	(24,843,025)	(24,843,025)	(24,843,025)		(24,843,025)				
7,4	CD-AA	(92,148,937)	(65,144,691)	(18,639,887)	(8,364,359)	(65,144,691)	(65,144,691)		(43,321,871)	(43,321,871)		(21,822,820)	(21,822,820)	
9,4	CD-AN	(8,220,890)	(6,385,823)	(1,835,067)		(6,385,823)	(6,385,823)		(4,246,636)	(4,246,636)		(2,139,187)	(2,139,187)	
9	CD-ID	(7,348,952)	(5,708,519)	(1,640,433)		(5,708,519)	(5,708,519)				(5,708,519)	(5,708,519)	(5,708,519)	
9	CD-WA	(10,354,179)	(8,042,919)	(2,311,260)		(8,042,919)	(8,042,919)	(8,042,919)		(8,042,919)				
8	GD-AA	(2,385,617)		(1,639,778)	(745,839)									
	GD-AN	(3,759,721)		(3,759,721)										
	GD-ID	(2,431,172)		(2,431,172)										
	GD-WA	(11,824,429)		(11,824,429)										
	GD-OR	(5,520,397)		(5,520,397)										
Total General Plant		(220,862,690)	(162,150,348)	(44,081,747)	(14,630,595)	(51,919,415)	(110,230,933)	(162,150,348)	(32,885,944)	(73,304,673)	(106,190,617)	(19,033,471)	(36,926,260)	(55,959,731)
Total Accumulated Depr		(2,305,044,274)	(1,813,805,092)	(340,328,385)	(150,910,797)	(1,055,366,614)	(758,438,478)	(1,813,805,092)	(665,501,994)	(498,096,259)	(1,163,598,253)	(389,864,620)	(260,342,219)	(650,206,839)

Allocation Ratios:		Service -			Jurisdiction -		Washington		Idaho	
		Electric	Gas-North	Gas-South						
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	70.320%		29.680%	
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	66.501%		33.499%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
Production/Transmission																	
1	Franchises (302000)	ED-AN	(15,077,754)	(15,077,754)		(15,077,754)	(15,077,754)		(9,880,452)	(9,880,452)		(5,197,302)	(5,197,302)				
1	Misc Intangible Plt (3030)	ED-AN	(2,657,063)	(2,657,063)		(2,657,063)	(2,657,063)		(1,741,173)	(1,741,173)		(915,890)	(915,890)				
Total Production/Transmission			(17,734,817)	(17,734,817)		(17,734,817)	(17,734,817)		(11,621,625)	(11,621,625)		(6,113,192)	(6,113,192)				
Distribution																	
	Franchises (302000)	ED-WA	(325,737)	(325,737)		(325,737)	(325,737)	(325,737)		(325,737)							
	Misc Intangible Plt (3030)	ED-WA	(62,471)	(62,471)		(62,471)	(62,471)	(62,471)		(62,471)							
Total Distribution			(388,208)	(388,208)		(388,208)	(388,208)	(388,208)		(388,208)							
General Plant - 303000																	
7,4	CD-AA		(4,776,519)	(3,376,760)	(966,194)	(433,565)		(3,376,760)	(3,376,760)		(2,245,579)	(2,245,579)	(1,131,181)	(1,131,181)			
9,1	CD-AN		(139,332)	(108,231)	(31,101)		(108,231)	(108,231)		(70,924)	(70,924)	(37,307)	(37,307)				
	GD-ID		(150,802)		(150,802)												
	GD-WA		(300,062)		(300,062)												
	GD-OR		(123,960)			(123,960)											
Total General Plant - 303000			(5,490,675)	(3,484,991)	(1,448,159)	(557,525)		(3,484,991)	(3,484,991)		(2,316,503)	(2,316,503)	(1,168,488)	(1,168,488)			
Miscellaneous IT Intangible Plant -3031XX																	
7,4	CD-AA		(138,659,301)	(98,025,193)	(28,048,003)	(12,586,105)		(98,025,193)	(98,025,193)		(65,187,734)	(65,187,734)	(32,837,459)	(32,837,459)			
9,4	CD-AN		(318,200)	(247,172)	(71,028)		(247,172)	(247,172)		(164,372)	(164,372)	(82,800)	(82,800)				
9	CD-ID		0	0	0		0	0		0		0	0				
9	CD-WA		(13,222,389)	(10,270,887)	(2,951,502)		(10,270,887)	(10,270,887)	(10,270,887)			0	0				
4	ED-AN		(13,167,530)	(13,167,530)			(13,167,530)	(13,167,530)		(8,756,539)	(8,756,539)	(4,410,991)	(4,410,991)				
	ED-ID		0	0			0	0				0	0				
	ED-WA		(1,417,278)	(1,417,278)			(1,417,278)	(1,417,278)	(1,417,278)								
8	GD-AA		(208,700)		(143,452)	(65,248)											
	GD-AN		0		0												
	GD-OR		0		0												
Total Misc IT Intangible Plant - 3031XX			(166,993,398)	(123,128,060)	(31,213,985)	(12,651,353)		(11,688,165)	(111,439,895)	(123,128,060)		(11,688,165)	(74,108,645)	(85,796,810)	0	(37,331,250)	(37,331,250)
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	0				
9	CD-ID		0	0	0		0	0		0		0	0				
9	CD-WA		0	0	0		0	0	0	0		0	0				
4	ED-AN		(895,786)	(895,786)			(895,786)	(895,786)		(595,707)	(595,707)	(300,079)	(300,079)				
	ED-WA		0	0			0	0		0		0	0				
	GD-WA		0		0												
	GD-OR		0		0												
Total General Plant - 390200, 396200			(895,786)	(895,786)	0	0		0	(895,786)	(895,786)		0	(300,079)	(300,079)			
Total Accumulated Amortization			(191,502,884)	(145,631,862)	(32,662,144)	(13,208,878)		(12,076,373)	(133,555,489)	(145,631,862)		(12,076,373)	(88,642,480)	(100,718,853)	0	(44,913,009)	(44,913,009)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	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	20,276,038	8,294,951	2,837,023	9,144,064	20,276,038	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,011,465	0	0	0	0	25,011,465	0	0	25,011,465	0	0	0
99	GD-OR / AS	4,267,773	0	0	0	0	0	0	0	0	4,267,773	0	4,267,773
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	129,011,874	0	0	91,204,944	91,204,944	0	0	26,096,522	26,096,522	0	11,710,408	11,710,408
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	209,096,212	17,733,618	8,873,425	108,588,304	135,195,347	27,723,815	1,734,655	28,464,214	57,922,684	4,267,773	11,710,408	15,978,181
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,471,015	493,017	7,798	1,970,200	2,471,015	0	0	0	0	0	0	0
99	GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	140,856	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	321,541	0	0	0	0	0	0	221,014	221,014	0	100,527	100,527
7	CD-AA	68,382,785	0	0	48,343,210	48,343,210	0	0	13,832,470	13,832,470	0	6,207,105	6,207,105
9	CD-WA / ID / AN	5,727,797	4,192,338	7,675	249,225	4,449,238	1,204,734	2,206	71,619	1,278,559	0	0	0
	TOTAL ACCOUNT	77,056,103	4,685,355	15,473	50,562,635	55,263,463	1,345,590	2,206	14,125,103	15,472,899	12,109	6,307,632	6,319,741
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	58,984,877	25,808,710	11,919,149	21,257,018	58,984,877	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,996,071	0	0	0	0	10,017,095	3,381,421	2,597,555	15,996,071	0	0	0
99	GD-OR / AS	4,729,341	0	0	0	0	0	0	0	0	4,729,341	0	4,729,341
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,572,583	0	0	5,353,438	5,353,438	0	0	1,531,782	1,531,782	0	687,363	687,363
9	CD-WA / ID / AN	6,976,193	1,657,217	856,387	2,905,364	5,418,968	476,227	246,096	834,902	1,557,225	0	0	0
	TOTAL ACCOUNT	94,356,253	27,465,927	12,775,536	29,515,820	69,757,283	10,493,322	3,627,517	5,031,042	19,151,881	4,729,341	717,748	5,447,089

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,337,247	345,916	194,665	3,605,286	4,145,867	99,404	55,940	1,036,036	1,191,380	0	0	0	
		TOTAL ACCOUNT	6,065,698	404,782	194,665	4,028,056	4,627,503	321,757	55,940	1,038,569	1,416,266	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,522,309	1,187,027	320,587	6,014,695	7,522,309	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,445,513	0	0	0	0	2,564,818	379,759	500,936	3,445,513	0	0	0	
99		GD-OR / AS	996,874	0	0	0	0	0	0	0	0	996,874	0	996,874	
8		GD-AA	5,701,442	0	0	0	0	0	0	3,918,943	3,918,943	0	1,782,499	1,782,499	
7		CD-AA	14,947,542	0	0	10,567,165	10,567,165	0	0	3,023,589	3,023,589	0	1,356,788	1,356,788	
9		CD-WA / ID / AN	2,000,567	20,210	753,273	780,517	1,554,000	5,808	216,465	224,294	446,567	0	0	0	
		TOTAL ACCOUNT	34,614,247	1,207,237	1,073,860	17,362,377	19,643,474	2,570,626	596,224	7,667,762	10,834,612	996,874	3,139,287	4,136,161	
	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	3,103,091	400,088	15,791	2,687,212	3,103,091	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,045,241	400,088	15,791	3,740,476	4,156,355	106,253	0	556,115	662,368	18,586	207,932	226,518	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	29,868,793	13,444,320	8,876,861	7,547,612	29,868,793	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,105,582	0	0	0	0	2,508,958	776,035	820,589	4,105,582	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	36,008,398	13,696,062	9,269,309	8,412,457	31,377,828	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	48,484,105	12,630,004	6,528,008	29,326,093	48,484,105	0	0	0	0	0	0	0
99	GD-WA / ID / AN	894,618	0	0	0	0	602,220	290,445	1,953	894,618	0	0	0
99	GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626
8	GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	76,065
7	CD-AA	85,679,380	0	0	60,571,038	60,571,038	0	0	17,331,225	17,331,225	0	7,777,117	7,777,117
9	CD-WA/ ID / AN	18,920,699	10,355,157	2,881,344	1,460,719	14,697,220	2,975,718	828,000	419,761	4,223,479	0	0	0
	TOTAL ACCOUNT	154,976,726	22,985,161	9,409,352	91,357,850	123,752,363	3,577,938	1,118,445	17,920,172	22,616,555	754,626	7,853,182	8,607,808
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	284,555	0	6,846	277,709	284,555	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	691,784	0	0	489,057	489,057	0	0	139,934	139,934	0	62,793	62,793
9	CD-WA/ ID / AN	12,080	0	6,659	2,724	9,383	0	1,914	783	2,697	0	0	0
	TOTAL ACCOUNT	997,511	0	13,505	769,490	782,995	0	1,914	140,717	142,631	9,092	62,793	71,885
	TOTAL GENERAL PLANT	637,046,383	89,390,041	42,342,822	323,799,576	455,532,439	51,989,783	8,123,309	78,572,185	138,685,277	11,698,544	31,130,123	42,828,667

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,739	319,716	0	11,645,023	11,964,739	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,601,352	319,716	0	16,194,754	16,514,470	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	26,223,208	2,694,756	0	23,528,452	26,223,208	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	
7		CD-AA	135,564,129	0	0	95,837,061	95,837,061	0	0	27,421,912	27,421,912	0	12,305,156	
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	162,998,341	2,824,237	0	119,831,419	122,655,656	37,208	0	27,861,345	27,898,553	0	12,444,132	12,444,132
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	2,529,711	0	0	2,529,711	2,529,711	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,641,312	0	0	8,229,825	8,229,825	0	0	2,354,805	2,354,805	0	1,056,682	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	14,171,023	0	0	10,759,536	10,759,536	0	0	2,354,805	2,354,805	0	1,056,682	1,056,682
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,516,391	0	0	7,516,391	7,516,391	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	7,516,391	0	0	7,516,391	7,516,391	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,125,958	0	0	795,996	795,996	0	0	227,759	227,759	0	102,203	102,203
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	21,488,915	16,214,764	0	795,996	17,010,760	4,148,193	0	227,759	4,375,952	0	102,203	102,203
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,548,690	0	0	6,043,496	6,043,496	0	0	1,729,229	1,729,229	0	775,965	775,965
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	8,647,134	0	0	6,141,940	6,141,940	0	0	1,729,229	1,729,229	0	775,965	775,965
	TOTAL		362,776,505	19,358,717	0	251,272,486	270,631,203	5,207,995	771,517	59,236,177	65,215,689	425,951	26,503,662	26,929,613

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-Factor	100.000%	0.000%	68.736%	31.264%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.679%	22.321%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended May 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(76,800,089)	(54,293,823)	(15,535,122)	(6,971,144)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(851,139)	(661,148)	(189,991)	0
7	282919	CD-AA	(4,074,340)	(2,880,355)	(824,157)	(369,828)
7	283750	CD-AA	399,976	282,763	80,907	36,306
		Total	<u>(81,325,592)</u>	<u>(57,552,563)</u>	<u>(16,468,363)</u>	<u>(7,304,666)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended May 31, 2022
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,626,809	5,626,809	0	0	0	0	5,626,809
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	23	23	0	0	0	0	23
7/4	154560 Supply Chain Invoice Price Variance	0	0	183	183	0	0	0	0	183
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	72,428,900	32,450,608	0	104,879,508	74,840,133	32,484,895	(2,411,233)	(34,287)	0
TOTAL		72,428,900	32,450,608	5,627,015	110,506,523	74,840,133	32,484,895	(2,411,233)	(34,287)	5,627,015

ALLOCATION RATIOS:

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

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