

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months 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)	153,441,708	100,866,255	52,575,453
	Adjustments			
	Adjusted Net Operating Income (Loss)	153,441,708	100,866,255	52,575,453
E-APL	Electric Net Rate Base	2,846,574,000	1,919,683,237	926,890,763
	RATE OF RETURN	5.390%	5.254%	5.672%

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers - AMA Percent	06-01-2021 thru 05-31-2022	404,990 100.000%	264,024 65.193%	140,966 34.807%
3	E-OPS	Direct Distribution Operating Expense Percent	06-01-2021 thru 05-31-2022	35,421,236 100.000%	21,080,414 59.513%	14,340,822 40.487%
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accts 500 - 598		28,881,614	16,720,518	12,161,096
		Direct O & M Accts 901 - 935		41,330,083	28,709,390	12,620,693
		Total		70,211,697	45,429,908	24,781,789
		Percentage		100.000%	64.704%	35.296%
		Direct Labor Accts 500 - 598		11,062,279	7,376,236	3,686,043
		Direct Labor Accts 901 - 935		6,332,931	4,359,405	1,973,526
		Total		17,395,210	11,735,641	5,659,569
		Percentage		100.000%	67.465%	32.535%
		Number of Customers		405,775	264,439	141,336
		Percentage		100.000%	65.169%	34.831%
		Net Direct Plant		1,447,497,356	993,951,438	453,545,918
		Percentage		100.000%	68.667%	31.333%
4		Total Percentages		400.000%	266.005%	133.995%
		Percent		100.000%	66.501%	33.499%

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 500 - 894		57,593,346	46,412,847	11,180,499	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		142,841,884	121,811,494	21,030,390	0
		Percentage		100.000%	85.277%	14.723%	0.000%
		Direct Labor Accts 500 - 894		56,931,970	47,158,546	9,773,424	0
		Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
		Total		79,323,635	66,079,652	13,243,983	0
		Percentage		100.000%	83.304%	16.696%	0.000%
		Number of Customers at		672,312	405,775	266,537	0
		Percentage		100.000%	60.355%	39.645%	0.000%
		Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
		Percentage		100.000%	81.777%	18.223%	0.000%
9		Total Percentages		400.000%	310.713%	89.287%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	05-01-2021 thru 05-31-2022	1,396,451,616	957,448,628	439,002,988	
		Percent		100.000%	68.563%	31.437%	
11		Book Depreciation	06-01-2021 thru 05-31-2022	141,803,372	94,636,650	47,166,722	
		Percent		100.000%	66.738%	33.262%	

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	05-01-2021 thru 05-31-2022	3,380,732,411 100.000%	2,268,775,593 67.109%	1,111,956,818 32.891%
13	E-PLT	Net Electric General Plant - AMA Percent	05-01-2021 thru 05-31-2022	292,949,088 100.000%	198,203,774 67.658%	94,745,314 32.342%
14		Net Allocated Schedule M's - AMA Percent	06-01-2021 thru 05-31-2022	-138,234,695 100.000%	-93,879,795 67.913%	-44,354,900 32.087%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended 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	406,099,152	0	406,099,152	271,265,620	0	271,265,620	134,833,532	0
99	442200	Commercial - Firm & Int.	334,498,627	0	334,498,627	240,812,719	0	240,812,719	93,685,908	0
1	442300	Industrial	117,808,549	0	117,808,549	62,448,693	0	62,448,693	55,359,856	0
99	444000	Public Street & Highway Lighting	7,517,316	0	7,517,316	4,725,755	0	4,725,755	2,791,561	0
99	448000	Interdepartmental Revenue	1,509,033	0	1,509,033	1,232,503	0	1,232,503	276,530	0
99	499XXX	Unbilled Revenue	4,146,111	0	4,146,111	2,549,145	0	2,549,145	1,596,966	0
TOTAL SALES TO ULTIMATE CUSTOMERS			871,578,788	0	871,578,788	583,034,435	0	583,034,435	288,544,353	0
1	447XXX	Sales for Resale	0	116,568,990	116,568,990	0	76,387,659	76,387,659	0	40,181,331
TOTAL SALES OF ELECTRICITY			871,578,788	116,568,990	988,147,778	583,034,435	76,387,659	659,422,094	288,544,353	40,181,331
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	128,702	0	128,702	36,466	0	36,466	92,236	0
1	453000	Sales of Water & Water Power	0	668,253	668,253	0	437,906	437,906	0	230,347
1	454000	Rent from Electric Property	3,432,432	168,711	3,601,143	1,822,297	110,556	1,932,853	1,610,135	58,155
1	454100	Rent from Trnsmission Joint Use	24,190	0	24,190	10,097	0	10,097	14,093	0
1	456XXX	Other Electric Revenues	(33,424,530)	103,623,806	70,199,276	(25,695,848)	67,904,680	42,208,832	(7,728,682)	35,719,126
TOTAL OTHER OPERATING REVENUE			(29,839,206)	104,460,770	74,621,564	(23,826,988)	68,453,142	44,626,154	(6,012,218)	36,007,628
TOTAL ELECTRIC REVENUE			841,739,582	221,029,760	1,062,769,342	559,207,447	144,840,801	704,048,248	282,532,135	76,188,959

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	408,387	408,387	0	267,616	267,616	0	140,771
1	501XXX	Fuel	0	37,999,795	37,999,795	0	24,901,266	24,901,266	0	13,098,529
1	502000	Steam Expense	0	3,688,004	3,688,004	0	2,416,749	2,416,749	0	1,271,255
1	505000	Electric Expense	0	781,549	781,549	0	512,149	512,149	0	269,400
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,290,646	5,290,646	0	3,466,960	3,466,960	0	1,823,686
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	815,942	815,942	0	534,687	534,687	0	281,255
1	511000	Structures	0	712,942	712,942	0	467,191	467,191	0	245,751
1	512000	Boiler Plant	0	7,344,849	7,344,849	0	4,813,080	4,813,080	0	2,531,769
1	513000	Electric Plant	0	1,638,114	1,638,114	0	1,073,456	1,073,456	0	564,658
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	290,282	290,282	0	190,222	190,222	0	100,060
		TOTAL STEAM POWER GENERATION EXP	0	58,970,510	58,970,510	0	38,643,376	38,643,376	0	20,327,134
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	2,411,734	2,411,734	0	1,580,409	1,580,409	0	831,325
1	536000	Water for Power	0	784,999	784,999	0	514,410	514,410	0	270,589
1	537000	Hydraulic Expense	5,312,455	3,641,439	8,953,894	3,486,564	2,386,235	5,872,799	1,825,891	1,255,204
1	538000	Electric Expense	0	5,884,579	5,884,579	0	3,856,165	3,856,165	0	2,028,414
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,175,875	1,175,875	0	770,551	770,551	0	405,324
1	540000	Rent	0	1,664,828	1,664,828	0	1,090,962	1,090,962	0	573,866
1	540100	MT Trust Funds Land Settlement Rents	5,330,250	0	5,330,250	3,493,214	0	3,493,214	1,837,036	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	704,982	704,982	0	461,975	461,975	0	243,007
1	542000	Structures	0	532,114	532,114	0	348,694	348,694	0	183,420
1	543000	Reservoirs, Dams, & Waterways	0	909,420	909,420	0	595,943	595,943	0	313,477
1	544000	Electric Plant	0	3,338,396	3,338,396	0	2,187,651	2,187,651	0	1,150,745
1	545000	Miscellaneous Hydraulic Plant	0	553,907	553,907	0	362,975	362,975	0	190,932
		TOTAL HYDRO POWER GENERATION EXP	10,642,705	21,602,273	32,244,978	6,979,778	14,155,970	21,135,748	3,662,927	7,446,303
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	416,914	416,914	0	273,204	273,204	0	143,710
1	547XXX	Fuel	0	120,031,222	120,031,222	0	78,656,460	78,656,460	0	41,374,762
1	548000	Generation Expense	0	2,040,653	2,040,653	0	1,337,240	1,337,240	0	703,413
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	824,244	824,244	0	540,127	540,127	0	284,117
1	550000	Rent	0	87,122	87,122	0	57,091	57,091	0	30,031
		MAINTENANCE								
1	551000	Supervision & Engineering	0	702,919	702,919	0	460,623	460,623	0	242,296
1	552000	Structures	0	85,265	85,265	0	55,874	55,874	0	29,391
1	553000	Generating & Electric Equipment	0	3,922,556	3,922,556	0	2,570,451	2,570,451	0	1,352,105
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	752,939	752,939	0	493,401	493,401	0	259,538
		TOTAL OTHER POWER GENERATION EXP	0	128,863,834	128,863,834	0	84,444,471	84,444,471	0	44,419,363

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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	11,268,359	149,331,650	160,600,009	0	97,857,031	97,857,031	11,268,359	51,474,619
1	556000	System Control & Load Dispatching	0	863,770	863,770	0	566,028	566,028	0	297,742
E-557	557XXX	Other Expense	(22,351,282)	70,614,290	48,263,008	(19,863,821)	46,273,544	26,409,723	(2,487,461)	24,340,746
TOTAL OTHER POWER SUPPLY EXPENSE			(11,082,923)	220,809,710	209,726,787	(19,863,821)	144,696,603	124,832,782	8,780,898	76,113,107
TOTAL PRODUCTION OPERATING EXP			(440,218)	430,246,327	429,806,109	(12,884,043)	281,940,420	269,056,377	12,443,825	148,305,907
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	1,785,008	1,785,008	0	1,169,716	1,169,716	0	615,292
1	561000	Load Dispatching	0	3,123,903	3,123,903	0	2,047,094	2,047,094	0	1,076,809
1	562000	Station Expense	0	477,081	477,081	0	312,631	312,631	0	164,450
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	475,637	475,637	0	311,685	311,685	0	163,952
1	565XXX	Transmission of Electricity by Others	0	19,681,614	19,681,614	0	12,897,362	12,897,362	0	6,784,252
1	566000	Miscellaneous Transmission Expense	0	3,739,794	3,739,794	0	2,450,687	2,450,687	0	1,289,107
1	567000	Rent	0	59,024	59,024	0	38,678	38,678	0	20,346
MAINTENANCE										
1	568000	Supervision & Engineering	2,483	444,482	446,965	2,298	291,269	293,567	185	153,213
1	569000	Structures	16,903	575,607	592,510	968	377,195	378,163	15,935	198,412
1	570000	Station Equipment	0	895,632	895,632	0	586,908	586,908	0	308,724
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	24,371	2,461,985	2,486,356	9	1,613,339	1,613,348	24,362	848,646
1	572000	Underground Lines	310	18,028	18,338	0	11,814	11,814	310	6,214
1	573000	Service Miscellaneous	13,395	75,469	88,864	3,754	49,455	53,209	9,641	26,014
TOTAL TRANSMISSION OPERATING EXP			57,462	33,813,264	33,870,726	7,029	22,157,833	22,164,862	50,433	11,655,431

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For Twelve Months 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	16,209,996	29,029,663	45,239,659	11,839,537	19,023,138	30,862,675	4,370,459	10,006,525
E-DEPX		Depreciation Expense-Transmission	971,268	18,272,329	19,243,597	516,741	11,973,857	12,490,598	454,527	6,298,472
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,175,591	1,175,591	0	770,365	770,365	0	405,226
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	57,778	0	57,778	18,517	0	18,517	39,261	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	519,499	0	519,499	519,499	0	519,499	0	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	131,060	131,060	0	68,940
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	1,887,511	0	1,887,511	979,168	0	979,168	908,343	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,441	21,441	0	11,278
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	445,860	0	445,860	0	0	0	445,860	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	579,341	579,341	0	304,744
99	407382	Amortization of CDA Settlement - Direct	0	0	0	0	0	0	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	366,530	0	366,530	278,028	0	278,028	88,502	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407415	Amortization of Colstrip Recovery Offset	0	0	0	0	0	0	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,271,923)	0	(3,271,923)	(1,627,727)	0	(1,627,727)	(1,644,196)	0
99	407434	EIM Deferred O&M	(440,571)	0	(440,571)	0	0	0	(440,571)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(15,433,800)	0	(15,433,800)	(10,559,998)	0	(10,559,998)	(4,873,802)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(613,900)	0	(613,900)	0	0	0	(613,900)	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	33,503	0	33,503	33,503	0	33,503	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,514)	(5,514)	0	(2,901)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	23,597,260	23,597,260	0	15,463,284	15,463,284	0	8,133,976
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(2,156,580)	73,183,232	71,026,652	(41,706)	47,956,972	47,915,266	(2,114,874)	25,226,260
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	(2,539,336)	537,242,823	534,703,487	(12,918,720)	352,055,225	339,136,505	10,379,384	185,187,598

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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	1,615,092	2,795,107	4,410,199	1,243,371	1,663,452	2,906,823	371,721	1,131,655
3	582000	Station Expense	895,448	46,336	941,784	488,772	27,576	516,348	406,676	18,760
3	583000	Overhead Line Expense	1,645,784	1,202,529	2,848,313	1,058,650	715,661	1,774,311	587,134	486,868
3	584000	Underground Line Expense	1,727,513	0	1,727,513	951,076	0	951,076	776,437	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	13,951	0	13,951	9,453	0	9,453	4,498	0
3	586000	Meter Expense	1,944,686	27,817	1,972,503	1,644,770	16,555	1,661,325	299,916	11,262
3	587000	Customer Installations Expense	695,374	48,178	743,552	434,566	28,672	463,238	260,808	19,506
3	588000	Miscellaneous Distribution Expense	3,182,003	2,960,116	6,142,119	2,150,660	1,761,654	3,912,314	1,031,343	1,198,462
3	589000	Rent	0	252,718	252,718	0	150,400	150,400	0	102,318
		MAINTENANCE:								
3	590000	Supervision & Engineering	540,458	956,433	1,496,891	153,386	569,202	722,588	387,072	387,231
3	591000	Structures	403,041	9,264	412,305	212,958	5,513	218,471	190,083	3,751
3	592000	Station Equipment	779,193	68,618	847,811	551,051	40,837	591,888	228,142	27,781
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	20,474,842	9,889	20,484,731	11,104,452	5,885	11,110,337	9,370,390	4,004
3	594000	Underground Lines	604,495	0	604,495	400,215	0	400,215	204,280	0
3	595000	Line Transformers	441,703	0	441,703	363,496	0	363,496	78,207	0
3	596000	Street Light & Signal System Maintenance Exp	80,098	0	80,098	62,342	0	62,342	17,756	0
3	597000	Meters	43,327	0	43,327	36,614	0	36,614	6,713	0
3	598000	Miscellaneous Distribution Expense	334,223	525,531	859,754	214,579	312,759	527,338	119,644	212,772
		TOTAL DISTRIBUTION OPERATING EXP	35,421,231	8,902,536	44,323,767	21,080,411	5,298,166	26,378,577	14,340,820	3,604,370
E-DEPX		Depreciation Expense-Distribution	54,474,563	84,773	54,559,336	35,723,815	50,451	35,774,266	18,750,748	34,322
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	115,383	0	115,383	115,383	0	115,383	0	0
E-OTX		Taxes Other Than FIT--Distribution	57,548,455	0	57,548,455	50,703,251	0	50,703,251	6,845,204	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	112,138,401	84,773	112,223,174	86,542,449	50,451	86,592,900	25,595,952	34,322
		TOTAL DISTRIBUTION EXPENSES	147,559,632	8,987,309	156,546,941	107,622,860	5,348,617	112,971,477	39,936,772	3,638,692

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	154,509	154,509	0	100,729	100,729	0	53,780
2	902000	Meter Reading Expenses	522,465	133,132	655,597	354,321	86,793	441,114	168,144	46,339
2	903XXX	Customer Records & Collection Expenses	723,811	6,775,801	7,499,612	318,929	4,417,348	4,736,277	404,882	2,358,453
2	904000	Uncollectible Accounts	4,780,822	0	4,780,822	4,065,423	0	4,065,423	715,399	0
2	905000	Misc Customer Accounts	0	119,843	119,843	0	78,129	78,129	0	41,714
TOTAL CUSTOMER ACCOUNTS EXPENSES			6,027,098	7,183,285	13,210,383	4,738,673	4,682,999	9,421,672	1,288,425	2,500,286
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	33,921,528	118,378	34,039,906	22,888,667	77,174	22,965,841	11,032,861	41,204
2	909000	Advertising	161,176	497,955	659,131	141,352	324,632	465,984	19,824	173,323
2	910000	Misc Customer Service & Info Exp	0	274,755	274,755	0	179,121	179,121	0	95,634
TOTAL CUSTOMER SERVICE & INFO EXP			34,082,704	891,088	34,973,792	23,030,019	580,927	23,610,946	11,052,685	310,161
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	167,706	0	167,706	167,706	0	167,706	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			167,706	0	167,706	167,706	0	167,706	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	731,844	33,850,474	34,582,318	594,250	22,510,904	23,105,154	137,594	11,339,570
4	921000	Office Supplies & Expenses	7,140	3,981,424	3,988,564	7,083	2,647,687	2,654,770	57	1,333,737
4	922000	Admin Exp Transferred--Credit	0	(93,265)	(93,265)	0	(62,022)	(62,022)	0	(31,243)
4	923000	Outside Services Employed	691,065	12,997,301	13,688,366	656,957	8,643,335	9,300,292	34,108	4,353,966
4	924000	Property Insurance Premium	0	2,215,636	2,215,636	0	1,473,420	1,473,420	0	742,216
4	925XXX	Injuries and Damages	2,711,423	6,034,475	8,745,898	1,880,101	4,012,986	5,893,087	831,322	2,021,489
4	926XXX	Employee Pensions and Benefits	3,908,845	25,042,611	28,951,456	2,691,598	16,653,587	19,345,185	1,217,247	8,389,024
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,502,088	4,014,317	6,516,405	1,881,908	2,630,582	4,512,490	620,180	1,383,735
4	930000	Miscellaneous General Expenses	237,014	5,428,210	5,665,224	213,968	3,609,814	3,823,782	23,046	1,818,396
4	931000	Rents	8,400	774,683	783,083	0	515,172	515,172	8,400	259,511
4	935000	Maintenance of General Plant	1,917,747	11,924,803	13,842,550	1,429,160	7,930,113	9,359,273	488,587	3,994,690
TOTAL ADMIN & GEN OPERATING EXP			12,716,766	106,170,669	118,887,435	9,355,025	70,565,578	79,920,603	3,361,741	35,605,091

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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
E-DEPX		Depreciation Expense-General	3,785,903	18,917,097	22,703,000	2,910,533	12,580,059	15,490,592	875,370	6,337,038
E-AMTX		Amortization Expense-General Plant - 303000	0	300,837	300,837	0	199,986	199,986	0	100,851
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,704,054	36,134,800	39,838,854	3,704,065	24,030,003	27,734,068	(11)	12,104,797
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	423,204	423,204	0	281,435	281,435	0	141,769
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	1,792,021	0	1,792,021	1,792,021	0	1,792,021	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,065,748	0	1,065,748	1,065,748	0	1,065,748	0	0
99	407311	Regulatory Debit - AFUDC Amortization	315,437	1,559,810	1,875,247	260,686	1,046,773	1,307,459	54,751	513,037
99	407314	Regulatory Debit - FISERVE Amortization	912,847	0	912,847	781,998	0	781,998	130,849	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	256,212	0	256,212	256,212	0	256,212	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	216,458	0	216,458	147,767	0	147,767	68,691	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(1,066,400)	0	(1,066,400)	(1,066,400)	0	(1,066,400)	0	0
99	407436	Regulatory Credit - AMI	(3,303,179)	0	(3,303,179)	(3,303,179)	0	(3,303,179)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(38,750)	0	(38,750)	0	0	0	(38,750)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(3,109,161)	0	(3,109,161)	(1,840,167)	0	(1,840,167)	(1,268,994)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(817,985)	0	(817,985)	(817,985)	0	(817,985)	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(7,409,886)	0	(7,409,886)	(3,401,078)	0	(3,401,078)	(4,008,808)	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	1,093,980	6,182,602	7,276,582	725,531	4,111,492	4,837,023	368,449	2,071,110
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,602,701)	63,518,350	60,915,649	1,215,752	42,249,748	43,465,500	(3,818,453)	21,268,602
		TOTAL ADMIN & GENERAL EXPENSES	10,114,065	169,689,019	179,803,084	10,570,777	112,815,326	123,386,103	(456,712)	56,873,693
		TOTAL EXPENSES BEFORE FIT	195,411,869	723,993,524	919,405,393	133,211,315	475,483,094	608,694,409	62,200,554	248,510,430
		NET OPERATING INCOME (LOSS) BEFORE FIT			143,363,949			95,353,839		
E-FIT		FEDERAL INCOME TAX			3,120,173			1,463,750		
E-FIT		DEFERRED FEDERAL INCOME TAX			(12,698,429)			(6,648,842)		
E-FIT		AMORTIZED ITC			(499,503)			(327,324)		
		ELECTRIC NET OPERATING INCOME (LOSS)			153,441,708			100,866,255		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers - AMA	100.000%	65.193%	34.807%
E-ALL	3	Direct Distribution Operating Expense	100.000%	59.513%	40.487%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended May 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	134,833,532
99	442200	Commercial - Firm & Int.	93,685,908
1	442300	Industrial	55,359,856
99	444000	Public Street & Highway Lighting	2,791,561
99	448000	Interdepartmental Revenue	276,530
99	499XXX	Unbilled Revenue	1,596,966
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>288,544,353</u>
1	447XXX	Sales for Resale	40,181,331
		TOTAL SALES OF ELECTRICITY	<u>328,725,684</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	92,236
1	453000	Sales of Water & Water Power	230,347
1	454000	Rent from Electric Property	1,668,290
1	454100	Rent from Trnsmission Joint Use	14,093
1	456XXX	Other Electric Revenues	27,990,444
		TOTAL OTHER OPERATING REVENUE	<u>29,995,410</u>
		TOTAL ELECTRIC REVENUE	<u>358,721,094</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended May 31, 2022	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	140,771
1	501XXX	Fuel	13,098,529
1	502000	Steam Expense	1,271,255
1	505000	Electric Expense	269,400
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,823,686
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	281,255
1	511000	Structures	245,751
1	512000	Boiler Plant	2,531,769
1	513000	Electric Plant	564,658
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	100,060
		TOTAL STEAM POWER GENERATION EXP	<u>20,327,134</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	831,325
1	536000	Water for Power	270,589
1	537000	Hydraulic Expense	3,081,095
1	538000	Electric Expense	2,028,414
1	539000	Miscellaneous Hydraulic Power Generation Exp	405,324
1	540000	Rent	573,866
1	540100	MT Trust Funds Land Settlement Rents	1,837,036
		MAINTENANCE	
1	541000	Supervision & Engineering	243,007
1	542000	Structures	183,420
1	543000	Reservoirs, Dams, & Waterways	313,477
1	544000	Electric Plant	1,150,745
1	545000	Miscellaneous Hydraulic Plant	190,932
		TOTAL HYDRO POWER GENERATION EXP	<u>11,109,230</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	143,710
1	547XXX	Fuel	41,374,762
1	548000	Generation Expense	703,413
1	549XXX	Miscellaneous Other Power Generation Op Exp	284,117
1	550000	Rent	30,031
		MAINTENANCE	
1	551000	Supervision & Engineering	242,296
1	552000	Structures	29,391
1	553000	Generating & Electric Equipment	1,352,105
1	554XXX	Miscellaneous Other Power Generation Maint Exp	259,538
		TOTAL OTHER POWER GENERATION EXP	<u>44,419,363</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended May 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	62,742,978
1	556000	System Control & Load Dispatching	297,742
E-557	557XXX	Other Expense	21,853,285
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>84,894,005</u>
		TOTAL PRODUCTION OPERATING EXP	<u>160,749,732</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	615,292
1	561000	Load Dispatching	1,076,809
1	562000	Station Expense	164,450
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	163,952
1	565XXX	Transmission of Electricity by Others	6,784,252
1	566000	Miscellaneous Transmission Expense	1,289,107
1	567000	Rent	20,346
		MAINTENANCE	
1	568000	Supervision & Engineering	153,398
1	569000	Structures	214,347
1	570000	Station Equipment	308,724
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	873,008
1	572000	Underground Lines	6,524
1	573000	Service Miscellaneous	35,655
		TOTAL TRANSMISSION OPERATING EXP	<u>11,705,864</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended May 31, 2022	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	14,376,984
E-DEPX		Depreciation Expense-Transmission	6,752,999
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	405,226
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	39,261
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	68,940
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	908,343
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,278
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	445,860
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	304,744
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	88,502
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,644,196)
99	407434	EIM Deferred O&M	(440,571)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,873,802)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(613,900)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,901)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,133,976
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>23,111,386</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>195,566,982</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended May 31, 2022	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,503,376
3	582000	Station Expense	425,436
3	583000	Overhead Line Expense	1,074,002
3	584000	Underground Line Expense	776,437
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	4,498
3	586000	Meter Expense	311,178
3	587000	Customer Installations Expense	280,314
3	588000	Miscellaneous Distribution Expense	2,229,805
3	589000	Rent	102,318
		MAINTENANCE:	
3	590000	Supervision & Engineering	774,303
3	591000	Structures	193,834
3	592000	Station Equipment	255,923
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	9,374,394
3	594000	Underground Lines	204,280
3	595000	Line Transformers	78,207
3	596000	Street Light & Signal System Maintenance Exp	17,756
3	597000	Meters	6,713
3	598000	Miscellaneous Distribution Expense	332,416
		TOTAL DISTRIBUTION OPERATING EXP	<u>17,945,190</u>
E-DEPX		Depreciation Expense-Distribution	18,785,070
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,845,204
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>25,630,274</u>
		TOTAL DISTRIBUTION EXPENSES	<u>43,575,464</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended May 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	53,780
2	902000	Meter Reading Expenses	214,483
2	903XXX	Customer Records & Collection Expenses	2,763,335
2	904000	Uncollectible Accounts	715,399
2	905000	Misc Customer Accounts	41,714
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,788,711
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	11,074,065
2	909000	Advertising	193,147
2	910000	Misc Customer Service & Info Exp	95,634
		TOTAL CUSTOMER SERVICE & INFO EXP	11,362,846
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	11,477,164
4	921000	Office Supplies & Expenses	1,333,794
4	922000	Admin Exp Transferred--Credit	(31,243)
4	923000	Outside Services Employed	4,388,074
4	924000	Property Insurance Premium	742,216
4	925XXX	Injuries and Damages	2,852,811
4	926XXX	Employee Pensions and Benefits	9,606,271
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,003,915
4	930000	Miscellaneous General Expenses	1,841,442
4	931000	Rents	267,911
4	935000	Maintenance of General Plant	4,483,277
		TOTAL ADMIN & GEN OPERATING EXP	38,966,832

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended May 31, 2022	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	7,212,408
E-AMTX		Amortization Expense-General Plant - 303000	100,851
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	12,104,786
E-AMTX		Amortization Expense-General Plant - 390200, 3962	141,769
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	567,788
99	407314	Regulatory Debit - FISERVE Amortization	130,849
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	68,691
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	(38,750)
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,268,994)
99	407447	Regulatory Credit - COVID-19 Deferral	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(4,008,808)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	2,439,559
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>17,450,149</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>56,416,981</u>
		TOTAL EXPENSES BEFORE FIT	<u>310,710,984</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	48,010,110
E-FIT		FEDERAL INCOME TAX	1,656,423
E-FIT		DEFERRED FEDERAL INCOME TAX	(6,049,587)
E-FIT		AMORTIZED ITC	(172,179)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>52,575,453</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months Ended 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	456000	Other Electric Rev-Miscellaneous	(87,603)	599,237	511,634	(97,608)	392,680	295,072	10,005	206,557	216,562
1	456010	Other Electric Rev-Financial	0	(5,545,077)	(5,545,077)	0	(3,633,689)	(3,633,689)	0	(1,911,388)	(1,911,388)
1	456015	Other Electric Rev-CT Fuel Sales	0	54,963,517	54,963,517	0	36,017,593	36,017,593	0	18,945,924	18,945,924
1	456016	Other Electric Rev-Resource Opt	0	6,279,300	6,279,300	0	4,114,825	4,114,825	0	2,164,475	2,164,475
1	456017	Other Electric Rev-Non Resource	0	118,193	118,193	0	77,452	77,452	0	40,741	40,741
1	456018	Other Electric Rev-Extraction	0	652,928	652,928	0	427,864	427,864	0	225,064	225,064
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	11,965	11,965	0	7,841	7,841	0	4,124	4,124
1	456030	Other Electric Rev-Clearwater	(142,500)	1,462,500	1,320,000	0	958,376	958,376	(142,500)	504,124	361,624
1	456050	Other Electric Rev-Attachment Fees	773,466	0	773,466	629,328	0	629,328	144,138	0	144,138
1	456100	Transmission Revenue of Others	0	20,225,616	20,225,616	0	13,253,846	13,253,846	0	6,971,770	6,971,770
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	605,497	605,497	0	318,503	318,503
1	456130	Ancillary Services Revenue	0	1,165,014	1,165,014	0	763,434	763,434	0	401,580	401,580
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	(19,857,401)	0	(19,857,401)	(13,219,156)	0	(13,219,156)	(6,638,245)	0	(6,638,245)
1	456329	Amortization Res Decoupling Deferral	1,475,979	0	1,475,979	(150,496)	0	(150,496)	1,626,475	0	1,626,475
1	456338	Non-res Decoupling Deferred Rev	(1,991,548)	0	(1,991,548)	(292,391)	0	(292,391)	(1,699,157)	0	(1,699,157)
1	456339	Amortization Non-res Decoupling	(14,125,872)	0	(14,125,872)	(12,683,134)	0	(12,683,134)	(1,442,738)	0	(1,442,738)
1	456380	Other Electric Revenue-Clearwater	350,550	0	350,550	0	0	0	350,550	0	350,550
1	456700	Other Electric Rev-Low Voltage	180,400	0	180,400	117,609	0	117,609	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,166,125	1,166,125	0	613,403	613,403
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,203,987)	(1,203,987)	0	(788,973)	(788,973)	0	(415,014)	(415,014)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,203,987	1,203,987	0	788,973	788,973	0	415,014	415,014
1	456730	Other Elec Rev-Intraco Thermal	0	20,987,085	20,987,085	0	13,752,837	13,752,837	0	7,234,248	7,234,248
TOTAL ACCOUNT 456			(33,424,529)	103,623,806	70,199,277	(25,695,848)	67,904,681	42,208,833	(7,728,681)	35,719,125	27,990,444

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-555-12A
For Twelve Months 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	555000/555100	Purchased Power	0	143,816,164	143,816,164	0	94,242,732	94,242,732	0	49,573,432	49,573,432
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,655,202	1,655,202	0	1,084,654	1,084,654	0	570,548	570,548
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	11,268,359	0	11,268,359	0	0	0	11,268,359	0	11,268,359
1	555550	Non Monetary - Exchange Power	0	19,769	19,769	0	12,955	12,955	0	6,814	6,814
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,107,241	2,107,241	0	1,380,875	1,380,875	0	726,366	726,366
1	555710	Intercompany Purchase	0	1,165,014	1,165,014	0	763,434	763,434	0	401,580	401,580
1	555740	Purchased Power - EIM	0	568,260	568,260	0	372,381	372,381	0	195,879	195,879
TOTAL ACCOUNT 555			11,268,359	149,331,650	160,600,009	0	97,857,031	97,857,031	11,268,359	51,474,619	62,742,978

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended 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	136,442	5,383,599	5,520,041	136,442	3,527,872	3,664,314	0	1,855,727	1,855,727
1	557010	Other Power Supply Expense - Financial	0	(4,415,983)	(4,415,983)	0	(2,893,794)	(2,893,794)	0	(1,522,189)	(1,522,189)
1	557018	Merchandise Processing Fee	0	50,638	50,638	0	33,183	33,183	0	17,455	17,455
1	557150	Fuel - Economic Dispatch	0	15,334,029	15,334,029	0	10,048,389	10,048,389	0	5,285,640	5,285,640
1	557160	Power Supply Expense - Miscellaneous	0	343,540	343,540	0	225,122	225,122	0	118,418	118,418
99	557161	Unbilled Add-Ons	790,141	0	790,141	457,897	0	457,897	332,244	0	332,244
1	557165	Other Resource Costs-CAISO Charges	0	318,333	318,333	0	208,604	208,604	0	109,729	109,729
1	557170	Broker Fees - Power	0	357,957	357,957	0	234,569	234,569	0	123,388	123,388
1	557171	REC Broker Fees	0	88,451	88,451	0	57,962	57,962	0	30,489	30,489
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,179,470	0	1,179,470	1,179,470	0	1,179,470	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(8,721,845)	0	(8,721,845)	(8,721,845)	0	(8,721,845)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(15,793,387)	0	(15,793,387)	(15,793,387)	0	(15,793,387)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	3,357,057	0	3,357,057	3,357,057	0	3,357,057	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(976,953)	0	(976,953)	(976,953)	0	(976,953)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(8,255,015)	0	(8,255,015)	0	0	0	(8,255,015)	0	(8,255,015)
99	557390	Idaho PCA Amortization	5,114,130	0	5,114,130	0	0	0	5,114,130	0	5,114,130
1	557395	Optional Renewable Power Expense Offset	0	1,341	1,341	0	879	879	0	462	462
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,111,416	3,111,416	0	2,038,911	2,038,911	0	1,072,505	1,072,505
1	557711	Turbine Gas Bookout Offset	0	(3,111,416)	(3,111,416)	0	(2,038,911)	(2,038,911)	0	(1,072,505)	(1,072,505)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	53,152,385	53,152,385	0	34,830,758	34,830,758	0	18,321,627	18,321,627
TOTAL ACCOUNT 557			(22,351,282)	70,614,290	48,263,008	(19,863,821)	46,273,544	26,409,723	(2,487,461)	24,340,746	21,853,285

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended 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	154,366	118,378	272,744	75,330	77,174	152,504	79,036	41,204	120,240
99	908600	Public Purpose Tariff Rider Expense Offset	33,649,594	0	33,649,594	22,703,129	0	22,703,129	10,946,465	0	10,946,465
99	908610	Limited Income Tax Refund Program	186,315	0	186,315	186,315	0	186,315	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(68,747)	0	(68,747)	(76,107)	0	(76,107)	7,360	0	7,360
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,921,528	118,378	34,039,906	22,888,667	77,174	22,965,841	11,032,861	41,204	11,074,065

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended 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	2,846,574,000	1,919,683,237	926,890,763
	Interest Deduction for FIT Calculation	72,663,106	48,990,316	23,672,790
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended May 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
E-OPS	Calculation of Taxable Operating Income: Operating Revenue	1,062,769,342	704,048,248	358,721,094
E-OPS	Less: Operating & Maintenance Expense	675,239,918	430,720,743	244,519,175
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	155,743,178	106,970,108	48,773,070
E-OTX	Less: Taxes Other than FIT	88,422,297	71,003,558	17,418,739
	Net Operating Income Before FIT	143,363,949	95,353,839	48,010,110
E-INT	Less: Interest Expense	72,663,106	48,990,316	23,672,790
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(27,169)	0	(27,169)
E-SCM	Plus: Schedule M Adjustments	(55,815,708)	(39,393,287)	(16,422,421)
	Taxable Net Operating Income	14,857,966	6,970,236	7,887,730
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	3,120,173	1,463,750	1,656,423
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	3,120,173	1,463,750	1,656,423
E-DTE	Deferred FIT	2,365,618	2,033,134	332,484
E-DTE	Customer Tax Credit Amortization	(15,064,047)	(8,681,976)	(6,382,071)
1	411400 Amortized Investment Tax Credit	(499,503)	(327,324)	(172,179)
	Total Net FIT/Deferred FIT	(10,077,759)	(5,512,416)	(4,565,343)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended 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	79,261,168	104,338,295	183,599,463	54,810,075	68,909,295	123,719,370	24,451,093	35,429,000	59,880,093	
12	997001 Contributions In Aid of Construction	0	11,660,304	11,660,304	0	7,825,113	7,825,113	0	3,835,191	3,835,191	
12	997002 Injuries and Damages	0	500,000	500,000	0	335,545	335,545	0	164,455	164,455	
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)	
12	997005 FAS106 Current Retiree Medical Accrual	0	2,032,025	2,032,025	0	1,363,672	1,363,672	0	668,353	668,353	
99	997007 Idaho PCA	(3,140,885)	0	(3,140,885)	0	0	0	(3,140,885)	0	(3,140,885)	
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	
12	997016 Redemption Expense Amortization	0	488,459	488,459	0	327,800	327,800	0	160,659	160,659	
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0	
99	997018 DSM Tariff Rider	6,319,150	0	6,319,150	2,645,310	0	2,645,310	3,673,840	0	3,673,840	
12	997020 FAS87 Current Pension Accrual	0	(6,750,170)	(6,750,170)	0	(4,529,972)	(4,529,972)	0	(2,220,198)	(2,220,198)	
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0	
12	997027 Uncollectibles	3,772,707	(4,043,589)	(270,882)	2,746,062	(2,713,612)	32,450	1,026,645	(1,329,977)	(303,332)	
99	997031 Decoupling Mechanism	34,498,843	0	34,498,843	26,345,177	0	26,345,177	8,153,666	0	8,153,666	
12	997032 Interest Rate Swaps	0	(20,665,636)	(20,665,636)	0	(13,868,502)	(13,868,502)	0	(6,797,134)	(6,797,134)	
99	997033 BPA Residential Exchange	39,850	0	39,850	(120,936)	0	(120,936)	160,786	0	160,786	
99	997034 Montana Hydro Settlement	3,015,250	0	3,015,250	1,976,195	0	1,976,195	1,039,055	0	1,039,055	
99	997035 Leases	0	88,627	88,627	0	58,938	58,938	0	29,689	29,689	
99	997043 Washington Deferred Power Costs	(23,437,741)	0	(23,437,741)	(23,437,741)	0	(23,437,741)	0	0	0	
12	997044 Non-Monetary Power Costs	0	19,769	19,769	0	13,267	13,267	0	6,502	6,502	
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0	
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188	
12	997048 AFUDC	0	(2,236,211)	(2,236,211)	0	(1,500,699)	(1,500,699)	0	(735,512)	(735,512)	
12	997049 Tax Depreciation	0	(168,236,551)	(168,236,551)	0	(112,901,867)	(112,901,867)	0	(55,334,684)	(55,334,684)	
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	0	0	0	0	0	0	0	0	0	
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0	
99	997059 Spokane River Relicensing PME	0	0	0	0	0	0	0	0	0	
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0	
12	997063 CDA Lake Settlement	0	884,086	884,086	0	593,301	593,301	0	290,785	290,785	
99	997065 Amortization - Unbilled Revenue Add-Ins	662,895	0	662,895	355,767	0	355,767	307,128	0	307,128	
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0	
12	997080 Book Transportation Depreciation	0	9,385,659	9,385,659	0	6,298,622	6,298,622	0	3,087,037	3,087,037	
12	997081 Deferred Compensation	0	(246,201)	(246,201)	0	(165,223)	(165,223)	0	(80,978)	(80,978)	
4	997082 Meal Disallowances	0	39,959	39,959	0	26,573	26,573	0	13,386	13,386	
12	997083 Paid Time Off	0	584,789	584,789	0	392,446	392,446	0	192,343	192,343	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	(2,747)	0	(2,747)	0	0	0	(2,747)	0	(2,747)	
99	997095 WA REC Deferral	2,482,084	0	2,482,084	2,482,084	0	2,482,084	0	0	0	
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,958	21,958	0	10,762	10,762	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	115,798	115,798	0	77,711	77,711	0	38,087	38,087	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(44,783,333)	(44,783,333)	0	(30,053,647)	(30,053,647)	0	(14,729,686)	(14,729,686)	
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	(189,197)	0	(189,197)	(189,197)	0	(189,197)	0	0	0	

RESULTS OF OPERATIONS		Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS		E-SCM-12A
For Twelve Months 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	912,847	0	912,847	781,998	0	781,998	130,849	0	130,849
12	997111	Capitalized Transportation	0	(226,733)	(226,733)	0	(152,158)	(152,158)	0	(74,575)	(74,575)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	393,229	393,229	0	263,892	263,892	0	129,337	129,337
99	997115	AFUDC Equity DFIT Deferral	(1,066,400)	0	(1,066,400)	(1,066,400)	0	(1,066,400)	0	0	0
99	997117	Colstrip Plant Adjustment	(5,887,729)	0	(5,887,729)	(3,816,302)	0	(3,816,302)	(2,071,427)	0	(2,071,427)
99	997119	AFUDC Tax CPI	0	3,191,266	3,191,266	0	2,141,627	2,141,627	0	1,049,639	1,049,639
99	997120	Transportation Tax Disallowance	0	83,602	83,602	0	56,104	56,104	0	27,498	27,498
99	997123	EIM Deferred O&M	(440,571)	0	(440,571)	0	0	0	(440,571)	0	(440,571)
99	997124	Colstrip Recovery Offset	0	0	0	0	0	0	0	0	0
99	997125	COVID-19	(754,453)	0	(754,453)	(823,144)	0	(823,144)	68,691	0	68,691
99	997126	Prepaid Expenses	0	(30,117)	(30,117)	0	(20,211)	(20,211)	0	(9,906)	(9,906)
99	997127	CARES Act SS Deferral	0	(1,437,104)	(1,437,104)	0	(964,426)	(964,426)	0	(472,678)	(472,678)
99	997128	Meters Expensed	0	(2,675,969)	(2,675,969)	0	(1,795,816)	(1,795,816)	0	(880,153)	(880,153)
99	997129	Mixed Service Costs (IDD#5)	0	(20,741,667)	(20,741,667)	0	(13,919,525)	(13,919,525)	0	(6,822,142)	(6,822,142)
99	997130	Wild Fire Resiliency Deferral	(10,557,797)	0	(10,557,797)	(5,241,245)	0	(5,241,245)	(5,316,552)	0	(5,316,552)
99	997132	Battery Storage Deferral	(3,775,140)	0	(3,775,140)	(3,775,140)	0	(3,775,140)	0	0	0
99	997134	WA Revenue Deferral EIM Benefits	521,718	0	521,718	521,718	0	521,718	0	0	0
99	997135	CS2 Deferred Insurance Proceeds	314,234	0	314,234	314,234	0	314,234	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	82,418,986	(138,234,694)	(55,815,708)	54,486,507	(93,879,794)	(39,393,287)	27,932,479	(44,354,900)	(16,422,421)

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%	67.109%	32.891%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-DTE-12A

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	11,501,191	11,501,191	0	7,718,334	7,718,334	0	3,782,857	3,782,857
99	410100	Deferred Federal Income Tax Expense - Washington	2,663,384	0	2,663,384	2,663,384	0	2,663,384	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	311,359	0	311,359	0	0	0	311,359	0	311,359
	410100	Total	2,974,743	11,501,191	14,475,934	2,663,384	7,718,334	10,381,718	311,359	3,782,857	4,094,216
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(11,483,207)	(11,483,207)	0	(7,706,422)	(7,706,422)	0	(3,776,785)	(3,776,785)
99	411100	Deferred Federal Income Tax Expense - Washington	(2,180,478)	0	(2,180,478)	(2,180,478)	0	(2,180,478)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(824,249)	0	(824,249)	0	0	0	(824,249)	0	(824,249)
	411100	Total	(3,004,727)	(11,483,207)	(14,487,934)	(2,180,478)	(7,706,422)	(9,886,900)	(824,249)	(3,776,785)	(4,601,034)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	1,538,316	0	1,538,316	1,538,316	0	1,538,316	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	839,302	0	839,302	0	0	0	839,302	0	839,302
	410193	Total	2,377,618	0	2,377,618	1,538,316	0	1,538,316	839,302	0	839,302
Total Deferred Federal Income Tax Expense			2,347,634	17,984	2,365,618	2,021,222	11,912	2,033,134	326,412	6,072	332,484
99	411193	Customer Tax Credit Amortization - Washington	(8,681,976)	0	(8,681,976)	(8,681,976)	0	(8,681,976)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(6,382,071)	0	(6,382,071)	0	0	0	(6,382,071)	0	(6,382,071)
	411193	Total	(15,064,047)	0	(15,064,047)	(8,681,976)	0	(8,681,976)	(6,382,071)	0	(6,382,071)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%		67.109%	32.891%
E-ALL	99	Not Allocated	0.000%		0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended 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	90,954	90,954	0	59,602	59,602	0	31,352	31,352
1	408140	State Kwh Generation Tax	0	1,463,556	1,463,556	0	959,068	959,068	0	504,488	504,488
1	408150	R&P Property Tax--Production	0	15,883,452	15,883,452	0	10,408,426	10,408,426	0	5,475,026	5,475,026
1	408180	R&P Property Tax--Transmission	0	6,128,143	6,128,143	0	4,015,772	4,015,772	0	2,112,371	2,112,371
1	409100	State Income Tax--Montana & Oregon	0	31,155	31,155	0	20,416	20,416	0	10,739	10,739
TOTAL PRODUCTION & TRANSMISSION			0	23,597,260	23,597,260	0	15,463,284	15,463,284	0	8,133,976	8,133,976
DISTRIBUTION											
99	408110	State Excise Tax	22,888,370	0	22,888,370	22,888,370	0	22,888,370	0	0	0
99	408120	Municipal Occupation & License Tax	23,764,745	0	23,764,745	19,997,757	0	19,997,757	3,766,988	0	3,766,988
99	408160	Miscellaneous State or Local Tax--WA & ID	167	0	167	0	0	0	167	0	167
99	408170	R&P Property Tax--Distribution	10,995,761	0	10,995,761	7,817,124	0	7,817,124	3,178,637	0	3,178,637
99	409100	State Income Tax--Idaho	(73,419)	0	(73,419)	0	0	0	(73,419)	0	(73,419)
99	411410	State Income Tax--Idaho ITC Deferred	40	0	40	0	0	0	40	0	40
99	411420	State Income Tax--Idaho ITC Amortization	(27,209)	0	(27,209)	0	0	0	(27,209)	0	(27,209)
TOTAL DISTRIBUTION			57,548,455	0	57,548,455	50,703,251	0	50,703,251	6,845,204	0	6,845,204
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,093,980	6,182,602	7,276,582	725,531	4,111,492	4,837,023	368,449	2,071,110	2,439,559
TOTAL A&G			1,093,980	6,182,602	7,276,582	725,531	4,111,492	4,837,023	368,449	2,071,110	2,439,559
TOTAL TAXES OTHER THAN FIT			58,642,435	29,779,862	88,422,297	51,428,782	19,574,776	71,003,558	7,213,653	10,205,086	17,418,739

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended 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
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,566,666	7,566,666	0	4,958,436	4,958,436	0	2,608,230	2,608,230
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	1,051,112	1,051,112	0	688,794	688,794	0	362,318	362,318
1	182381	CDA Settlement Past Storage	0	28,401,251	28,401,251	0	18,611,340	18,611,340	0	9,789,911	9,789,911
1	302000	Franchises & Consents	2,688,412	44,049,218	46,737,630	2,688,412	28,865,453	31,553,865	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,191,172	16,510,888	319,716	10,652,789	10,972,505	0	5,538,383	5,538,383
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,501,634	124,365,306	126,866,940	2,502,037	82,704,172	85,206,209	(403)	41,661,134	41,660,731
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	5,427,691	5,427,691	0	3,609,469	3,609,469	0	1,818,222	1,818,222
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,757,217	2,757,217	0	1,833,577	1,833,577	0	923,640	923,640
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	69,787,886	69,787,886	0	46,409,642	46,409,642	0	23,378,244	23,378,244
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,618,746	20,618,746	0	13,711,672	13,711,672	0	6,907,074	6,907,074
4	303121	Misc Intangible Plant-AMI Software	15,997,401	1,310,953	17,308,354	15,997,401	871,797	16,869,198	0	439,156	439,156
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	4,285,815	4,285,815	0	2,850,110	2,850,110	0	1,435,705	1,435,705
		TOTAL INTANGIBLE PLANT	21,507,163	327,813,033	349,320,196	21,507,566	217,077,851	238,585,417	(403)	110,735,182	110,734,779
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,527,874	2,527,874	0	1,329,709	1,329,709
1	311XXX	Structures & Improvements	112,100,394	28,848,975	140,949,369	73,257,175	18,904,733	92,161,908	38,843,219	9,944,242	48,787,461
1	312000	Boiler Plant	147,655,432	46,689,419	194,344,851	95,834,620	30,595,576	126,430,196	51,820,812	16,093,843	67,914,655
1	313000	Generators	323,409	0	323,409	211,659	0	211,659	111,750	0	111,750
1	314000	Turbogenerator Units	40,906,582	18,585,070	59,491,652	26,740,103	12,178,796	38,918,899	14,166,479	6,406,274	20,572,753
1	315000	Accessory Electric Equipment	18,655,198	12,482,818	31,138,016	12,193,584	8,179,991	20,373,575	6,461,614	4,302,827	10,764,441
1	316000	Miscellaneous Power Plant Equipment	14,621,751	2,476,676	17,098,427	9,556,036	1,622,966	11,179,002	5,065,715	853,710	5,919,425
		TOTAL STEAM PRODUCTION PLANT	334,262,766	112,940,541	447,203,307	217,793,177	74,009,936	291,803,113	116,469,589	38,930,605	155,400,194
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	65,677,900	65,677,900	0	43,038,728	43,038,728	0	22,639,172	22,639,172
1	331XXX	Structures & Improvements	0	103,620,452	103,620,452	0	67,902,482	67,902,482	0	35,717,970	35,717,970
1	332XXX	Reservoirs, Dams, & Waterways	0	198,204,500	198,204,500	0	129,883,409	129,883,409	0	68,321,091	68,321,091
1	333000	Waterwheels, Turbines, & Generators	0	234,747,888	234,747,888	0	153,830,291	153,830,291	0	80,917,597	80,917,597
1	334000	Accessory Electric Equipment	0	81,457,009	81,457,009	0	53,378,778	53,378,778	0	28,078,231	28,078,231
1	335XXX	Miscellaneous Power Plant Equipment	0	13,139,144	13,139,144	0	8,610,081	8,610,081	0	4,529,063	4,529,063
1	336000	Roads, Railroads, & Bridges	0	3,648,884	3,648,884	0	2,391,114	2,391,114	0	1,257,770	1,257,770
		TOTAL HYDRAULIC PRODUCTION PLANT	0	700,495,777	700,495,777	0	459,034,883	459,034,883	0	241,460,894	241,460,894
		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	17,440,035	17,440,035	0	11,428,455	11,428,455	0	6,011,580	6,011,580
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,533	21,069,533	0	13,806,865	13,806,865	0	7,262,668	7,262,668
1	343000	Prime Movers	0	21,443,760	21,443,760	0	14,052,096	14,052,096	0	7,391,664	7,391,664
1	344000	Generators	0	237,750,061	237,750,061	0	155,797,615	155,797,615	0	81,952,446	81,952,446
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	25,495,190	25,495,190	0	16,706,998	16,706,998	0	8,788,192	8,788,192
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	1,641,999	1,641,999	0	1,076,002	1,076,002	0	565,997	565,997
		TOTAL OTHER PRODUCTION PLANT	0	325,951,106	325,951,106	0	213,595,760	213,595,760	0	112,355,346	112,355,346
		TOTAL PRODUCTION PLANT	334,262,766	1,139,387,424	1,473,650,190	217,793,177	746,640,579	964,433,756	116,469,589	392,746,845	509,216,434

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months 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	29,314,584	29,942,942	410,632	19,209,847	19,620,479	217,726	10,104,737	10,322,463	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	53,293	29,854,899	29,908,192	34,285	19,563,915	19,598,200	19,008	10,290,984	10,309,992	
1	353XXX	Station Equipment	12,470,576	329,974,018	342,444,594	8,150,160	216,231,974	224,382,134	4,320,416	113,742,044	118,062,460	
1	354000	Towers & Fixtures	16,046,618	1,167,384	17,214,002	10,486,569	764,987	11,251,556	5,560,049	402,397	5,962,446	
1	355000	Poles & Fixtures	5,246	324,925,642	324,930,888	3,369	212,923,773	212,927,142	1,877	112,001,869	112,003,746	
1	356000	Overhead Conductors & Devices	12,577,733	160,989,910	173,567,643	8,219,529	105,496,688	113,716,217	4,358,204	55,493,222	59,851,426	
1	357000	Underground Conduit	0	3,292,911	3,292,911	0	2,157,845	2,157,845	0	1,135,066	1,135,066	
1	358000	Underground Conductors & Devices	0	7,101,537	7,101,537	0	4,653,637	4,653,637	0	2,447,900	2,447,900	
1	359000	Roads & Trails	78,834	2,371,384	2,450,218	51,518	1,553,968	1,605,486	27,316	817,416	844,732	
		TOTAL TRANSMISSION PLANT	41,860,658	888,992,269	930,852,927	27,356,062	582,556,634	609,912,696	14,504,596	306,435,635	320,940,231	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	10,097,166	0	10,097,166	8,602,815	0	8,602,815	1,494,351	0	1,494,351	
99	360400	Land Easements	3,881,321	0	3,881,321	1,326,262	0	1,326,262	2,555,059	0	2,555,059	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,751,327	0	28,751,327	21,397,486	0	21,397,486	7,353,841	0	7,353,841	
3	362000	Station Equipment	157,248,689	3,163,917	160,412,606	104,698,415	1,882,942	106,581,357	52,550,274	1,280,975	53,831,249	
99	363000	Energy Storage Equipment	80,980	0	80,980	80,980	0	80,980	0	0	0	
99	364000	Poles, Towers, & Fixtures	495,707,646	0	495,707,646	324,333,870	0	324,333,870	171,373,776	0	171,373,776	
99	365000	Overhead Conductors & Devices	315,862,772	0	315,862,772	198,711,053	0	198,711,053	117,151,719	0	117,151,719	
99	366000	Underground Conduit	142,065,299	0	142,065,299	93,703,496	0	93,703,496	48,361,803	0	48,361,803	
99	367000	Underground Conductors & Devices	248,300,336	0	248,300,336	165,509,781	0	165,509,781	82,790,555	0	82,790,555	
99	368000	Line Transformers	307,142,150	0	307,142,150	212,533,896	0	212,533,896	94,608,254	0	94,608,254	
99	369XXX	Services	200,251,261	0	200,251,261	131,379,103	0	131,379,103	68,872,158	0	68,872,158	
99	371XXX	Installations on Customers' Premises	3,456,096	0	3,456,096	3,456,096	0	3,456,096	0	0	0	
99	370XXX	Meters	84,767,694	0	84,767,694	60,106,830	0	60,106,830	24,660,864	0	24,660,864	
99	373XXX	Street Light & Signal Systems	73,939,089	0	73,939,089	48,070,429	0	48,070,429	25,868,660	0	25,868,660	
		TOTAL DISTRIBUTION PLANT	2,071,919,676	3,163,917	2,075,083,593	1,373,910,512	1,882,942	1,375,793,454	698,009,164	1,280,975	699,290,139	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,513,737	9,346,138	10,859,875	811,830	6,215,275	7,027,105	701,907	3,130,863	3,832,770	
4	390XXX	Structures & Improvements	25,628,513	106,884,820	132,513,333	16,831,528	71,079,474	87,911,002	8,796,985	35,805,346	44,602,331	
4	391XXX	Office Furniture & Equipment	4,773,009	54,978,648	59,751,657	4,757,632	36,561,351	41,318,983	15,377	18,417,297	18,432,674	
4	392XXX	Transportation Equipment	37,939,271	28,715,938	66,655,209	26,247,662	19,096,386	45,344,048	11,691,609	9,619,552	21,311,161	
4	393000	Stores Equipment	579,852	4,020,529	4,600,381	388,301	2,673,692	3,061,993	191,551	1,346,837	1,538,388	
4	394000	Tools, Shop & Garage Equipment	2,178,487	17,062,907	19,241,394	1,121,997	11,347,004	12,469,001	1,056,490	5,715,903	6,772,393	
4	394100	Electric Charging Stations	0	116,791	116,791	0	77,667	77,667	0	39,124	39,124	
4	395XXX	Laboratory Equipment	414,984	3,214,085	3,629,069	399,193	2,137,399	2,536,592	15,791	1,076,686	1,092,477	
4	396XXX	Power Operated Equipment	23,179,248	8,814,271	31,993,519	13,891,696	5,861,578	19,753,274	9,287,552	2,952,693	12,240,245	
4	397XXX	Communications Equipment	31,712,482	89,698,610	121,411,092	22,310,409	59,650,473	81,960,882	9,402,073	30,048,137	39,450,210	
4	398000	Miscellaneous Equipment	13,505	765,649	779,154	0	509,164	509,164	13,505	256,485	269,990	
		TOTAL GENERAL PLANT	127,933,088	323,618,386	451,551,474	86,760,248	215,209,463	301,969,711	41,172,840	108,408,923	149,581,763	
		TOTAL PLANT IN SERVICE	2,597,483,351	2,682,975,029	5,280,458,380	1,727,327,565	1,763,367,469	3,490,695,034	870,155,786	919,607,560	1,789,763,346	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months 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
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(269,848,528)	(74,517,722)	(344,366,250)	(176,921,125)	(48,831,463)	(225,752,588)	(92,927,403)	(25,686,259)	(118,613,662)
E-ADEP		Hydro Production Plant	0	(172,112,134)	(172,112,134)	0	(112,785,081)	(112,785,081)	0	(59,327,053)	(59,327,053)
E-ADEP		Other Production Plant	0	(158,195,622)	(158,195,622)	0	(103,665,591)	(103,665,591)	0	(54,530,031)	(54,530,031)
E-ADEP		Transmission Plant	(26,466,759)	(223,399,373)	(249,866,132)	(16,178,258)	(146,393,609)	(162,571,867)	(10,288,501)	(77,005,764)	(87,294,265)
E-ADEP		Distribution Plant	(678,227,134)	(404,843)	(678,631,977)	(418,103,892)	(240,934)	(418,344,826)	(260,123,242)	(163,909)	(260,287,151)
E-ADEP		General Plant	(49,512,652)	(109,089,734)	(158,602,386)	(31,220,173)	(72,545,764)	(103,765,937)	(18,292,479)	(36,543,970)	(54,836,449)
		TOTAL ACCUMULATED DEPRECIATION	(1,024,055,073)	(737,719,428)	(1,761,774,501)	(642,423,448)	(484,462,442)	(1,126,885,890)	(381,631,625)	(253,256,986)	(634,888,611)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,193,229)	(17,193,229)	0	(11,266,723)	(11,266,723)	0	(5,926,506)	(5,926,506)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(345,554)	0	(345,554)	(345,554)	0	(345,554)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,347,485)	(3,347,485)	0	(2,225,094)	(2,225,094)	0	(1,122,391)	(1,122,391)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(9,990,039)	(106,371,780)	(116,361,819)	(9,990,125)	(70,738,297)	(80,728,422)	86	(35,633,483)	(35,633,397)
E-AAAMT		General Plant - 390200, 396200	0	(703,382)	(703,382)	0	(467,756)	(467,756)	0	(235,626)	(235,626)
		TOTAL ACCUMULATED AMORTIZATION	(10,335,593)	(127,615,876)	(137,951,469)	(10,335,679)	(84,697,870)	(95,033,549)	86	(42,918,006)	(42,917,920)
		TOTAL ACCUMULATED DEPR/AMORT	(1,034,390,666)	(865,335,304)	(1,899,725,970)	(652,759,127)	(569,160,312)	(1,221,919,439)	(381,631,539)	(296,174,992)	(677,806,531)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,563,092,685	1,817,639,725	3,380,732,410	1,074,568,438	1,194,207,157	2,268,775,595	488,524,247	623,432,568	1,111,956,815
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	(532,572,747)	(532,572,747)	0	(357,404,245)	(357,404,245)	0	(175,168,502)	(175,168,502)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(57,200,574)	(57,200,574)	0	(38,038,954)	(38,038,954)	0	(19,161,620)	(19,161,620)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,692,966)	(2,692,966)	0	(1,790,849)	(1,790,849)	0	(902,117)	(902,117)
4		ADFIT - Common Plant (283750 from C-DTX)	0	218,362	218,362	0	145,213	145,213	0	73,149	73,149
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	(5,964,262)	(5,964,262)	0	(3,908,381)	(3,908,381)	0	(2,055,881)	(2,055,881)
1		ADFIT - CDA Settlement Costs (283333)	0	269,278	269,278	0	176,458	176,458	0	92,820	92,820
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(984,202)	(984,202)	0	(660,488)	(660,488)	0	(323,714)	(323,714)
		TOTAL ACCUMULATED DFIT	0	(598,927,111)	(598,927,111)	0	(401,481,246)	(401,481,246)	0	(197,445,865)	(197,445,865)
		NET ELECTRIC UTILITY PLANT	1,563,092,685	1,218,712,614	2,781,805,299	1,074,568,438	792,725,911	1,867,294,349	488,524,247	425,986,703	914,510,950

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	59.513%	40.487%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.109%	32.891%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended May 31, 2022
 Average of Monthly Averages Basis

Report ID:
E-APL-12A

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	1,563,092,685	1,218,712,614	2,781,805,299	#####	792,725,911	1,867,294,349	488,524,247	425,986,703	914,510,950
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,156,940	34,489,761	41,646,701	5,419,455	22,936,036	28,355,491	1,737,485	11,553,725	13,291,210
4	Accumulated Amortization - AFUDC (182318)	(1,334,332)	(5,246,578)	(6,580,910)	(1,059,244)	(3,489,027)	(4,548,271)	(275,088)	(1,757,551)	(2,032,639)
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)	2,094,739	0	2,094,739	0	0	0	2,094,739	0	2,094,739
99	ADFIT - Boulder Park Disallowed (190040)	106,105	0	106,105	0	0	0	106,105	0	106,105
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(5,941,045)	0	(5,941,045)	(5,941,045)	0	(5,941,045)	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:	10,935,489	0	10,935,489	10,935,489	0	10,935,489	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	16,708,403	0	16,708,403	16,708,403	0	16,708,403	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(3,131,747)	0	(3,131,747)	(3,131,747)	0	(3,131,747)	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)	(3,250,173)	34	(3,250,139)	(1,012,593)	23	(1,012,570)	(2,237,580)	11	(2,237,569)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(83,381,077)	0	(83,381,077)	(54,823,847)	0	(54,823,847)	(28,557,230)	0	(28,557,230)
99	ADFIT-Customer Tax Credit (190393)	17,510,026	0	17,510,026	11,513,008	0	11,513,008	5,997,018	0	5,997,018
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(12,809,696)	0	(12,809,696)	(8,325,812)	0	(8,325,812)	(4,483,884)	0	(4,483,884)
99	Colstrip-Regulatory Asset (182327)	10,660,675	0	10,660,675	5,335,467	0	5,335,467	5,325,208	0	5,325,208
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,796,007	0	1,796,007	1,479,702	0	1,479,702	316,305	0	316,305
99	Colstrip Reg Asset ADFIT (283376)	(1,440,235)	0	(1,440,235)	(947,252)	0	(947,252)	(492,983)	0	(492,983)
99	Colstrip ARO (317000P)	14,765,494	0	14,765,494	9,649,252	0	9,649,252	5,116,242	0	5,116,242
99	Colstrip ARO A/D (317000A)	(2,702,600)	0	(2,702,600)	(1,794,998)	0	(1,794,998)	(907,602)	0	(907,602)
99	Colstrip ARO Liability (230027)	(14,215,424)	0	(14,215,424)	(9,289,781)	0	(9,289,781)	(4,925,643)	0	(4,925,643)
99	Colstrip ARO ADFIT (190376)	2,985,239	0	2,985,239	1,950,854	0	1,950,854	1,034,385	0	1,034,385
99	Colstrip ARO ADFIT (283377)	(2,533,207)	0	(2,533,207)	(1,649,393)	0	(1,649,393)	(883,814)	0	(883,814)
99	Customer Deposits (235199)	(3,241)	0	(3,241)	(3,241)	0	(3,241)	0	0	0
C-WKC	Working Capital	84,072,942	0	84,072,942	57,923,783	0	57,923,783	26,149,159	0	26,149,159
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	35,525,484	29,243,217	64,768,701	32,941,856	19,447,032	52,388,888	2,583,628	9,796,185	12,379,813
	NET RATE BASE	1,598,618,169	1,247,955,831	2,846,574,000	#####	812,172,943	1,919,683,237	491,107,875	435,782,888	926,890,763

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended 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)	3,217,783	3,217,783			3,217,783	3,217,783		2,108,613	2,108,613		1,109,170	1,109,170	
	Steam (ED-ID)	4,370,459	4,370,459		4,370,459	4,370,459	4,370,459				4,370,459		4,370,459	
	Steam (ED-WA)	11,839,537	11,839,537		11,839,537	11,839,537	11,839,537	11,839,537						
1	Hydro (ED-AN)	14,911,024	14,911,024			14,911,024	14,911,024		9,771,194	9,771,194		5,139,830	5,139,830	
1	Other (ED-AN)	10,900,856	10,900,856			10,900,856	10,900,856		7,143,331	7,143,331		3,757,525	3,757,525	
Total Electric Production	45,239,659	45,239,659			16,209,996	29,029,663	45,239,659		11,839,537	19,023,138	30,862,675	4,370,459	10,006,525	14,376,984
Electric Transmission														
1	ED-AN	18,272,329	18,272,329			18,272,329	18,272,329		11,973,857	11,973,857		6,298,472	6,298,472	
	ED-ID	454,527	454,527		454,527	454,527	454,527				454,527		454,527	
	ED-WA	516,741	516,741		516,741	516,741	516,741	516,741		516,741				
Total Electric Transmissic	19,243,597	19,243,597			971,268	18,272,329	19,243,597		516,741	11,973,857	12,490,598	454,527	6,298,472	6,752,999
Electric Distribution														
3	ED-AN	84,773	84,773			84,773	84,773			50,451	50,451		34,322	34,322
	ED-ID	18,750,748	18,750,748		18,750,748	18,750,748	18,750,748					18,750,748		18,750,748
	ED-WA	35,723,815	35,723,815		35,723,815	35,723,815	35,723,815	35,723,815						
Total Electric Distribution	54,559,336	54,559,336			54,474,563	84,773	54,559,336		35,723,815	50,451	35,774,266	18,750,748	34,322	18,785,070
Gas Underground Storage														
	GD-AN	704,424		704,424										
	GD-OR	123,694				123,694								
Total Gas Underground St	828,118		704,424	123,694										
Gas Distribution														
	GD-AN	57,425		57,425										
	GD-ID	6,665,005		6,665,005										
	GD-WA	15,037,795		15,037,795										
	GD-OR	9,968,608				9,968,608								
Total Gas Distribution	31,728,833		21,760,225	9,968,608										
General Plant														
4	ED-AN	2,938,235	2,938,235			2,938,235	2,938,235		1,953,956	1,953,956		984,279	984,279	
	ED-ID	506,114	506,114		506,114	506,114	506,114				506,114		506,114	
	ED-WA	1,156,150	1,156,150		1,156,150	1,156,150	1,156,150	1,156,150						
7,4	CD-AA	21,895,831	15,479,257	4,429,089	1,987,485	15,479,257	15,479,257		10,293,861	10,293,861		5,185,396	5,185,396	
9,4	CD-AN	643,175	499,605	143,570		499,605	499,605		332,242	332,242		167,363	167,363	
9	CD-ID	475,367	369,256	106,111		369,256	369,256				369,256		369,256	
9	CD-WA	2,258,533	1,754,383	504,150		1,754,383	1,754,383	1,754,383						
8	GD-AA	377,037		259,160	117,877									
	GD-AN	31,531		31,531										
	GD-ID	38,426		38,426										
	GD-WA	1,099,930		1,099,930										
	GD-OR	203,700			203,700									
Total General Plant	31,624,029	22,703,000	6,611,967	2,309,062	3,785,903	18,917,097	22,703,000		2,910,533	12,580,059	15,490,592	875,370	6,337,038	7,212,408
Total Depreciation Expens	183,223,572	141,745,592	29,076,616	12,401,364	75,441,730	66,303,862	141,745,592		50,990,626	43,627,505	94,618,131	24,451,104	22,676,357	47,127,461

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	34.470%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expe	40.487%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	33.499%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months 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	916,879	916,879		916,879	916,879		600,831	600,831		316,048	316,048		
1	Misc Intangible Plt (303000)	ED-AN	258,712	258,712		258,712	258,712		169,534	169,534		89,178	89,178		
Total Production/Transmission			1,175,591	1,175,591		1,175,591	1,175,591		770,365	770,365		405,226	405,226		
Distribution															
	Franchises (302000)	ED-WA	109,517	109,517		109,517	109,517		109,517	109,517					
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866					
Total Distribution			115,383	115,383		115,383	115,383		115,383	115,383					
General Plant - 303000															
7,4		CD-AA	414,853	293,280	83,917	37,656				195,034	195,034		98,246	98,246	
9,1		CD-AN	9,729	7,557	2,172					4,952	4,952		2,605	2,605	
		GD-ID	14,779		14,779										
		GD-WA	24,858		24,858										
		GD-OR	7,956			7,956									
Total General Plant - 303000			472,175	300,837	125,726	45,612				199,986	199,986		100,851	100,851	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	43,864,580	31,010,065	8,872,927	3,981,588				20,622,003	20,622,003		10,388,062	10,388,062	
9,4		CD-AN	132,237	102,719	29,518					68,309	68,309		34,410	34,410	
9,4		CD-ID	(6)	(5)	(1)			(5)				(5)	(5)		
9,4		CD-WA	3,714,085	2,885,027	829,058			2,885,027		2,885,027	2,885,027			0	
4		ED-AN	5,022,016	5,022,016				5,022,016		3,339,691	3,339,691		1,682,325	1,682,325	
		ED-ID	(6)	(6)				(6)				(6)	(6)		
		ED-WA	819,038	819,038				819,038		819,038	819,038				
8		GD-AA	88,780		61,024	27,756									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			53,640,724	39,838,854	9,792,526	4,009,344			3,704,054	36,134,800	39,838,854		(11)	12,104,797	12,104,786
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	
4		ED-AN	423,204	423,204				423,204		281,435	281,435		141,769	141,769	
		GD-OR	0			0									
Total General Plant - 390200, 396200			423,204	423,204	0	0			423,204	423,204			141,769	141,769	
Total Amortization Expense			55,827,077	41,853,869	9,918,252	4,054,956			3,819,437	38,034,432	41,853,869		(11)	12,752,643	12,752,632

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-12A
For Twelve Months 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)	(74,517,722)	(74,517,722)			(74,517,722)	(74,517,722)		(48,831,463)	(48,831,463)		(25,686,259)	(25,686,259)	
	Steam (ED-ID)	(92,927,403)	(92,927,403)		(92,927,403)	(92,927,403)	(92,927,403)				(92,927,403)	(92,927,403)	(92,927,403)	
	Steam (ED-WA)	(176,921,125)	(176,921,125)		(176,921,125)	(176,921,125)	(176,921,125)	(176,921,125)			(176,921,125)	(176,921,125)	(176,921,125)	
1	Hydro (ED-AN)	(172,112,134)	(172,112,134)		(172,112,134)	(172,112,134)	(172,112,134)		(112,785,081)	(112,785,081)		(59,327,053)	(59,327,053)	
1	Other (ED-AN)	(158,195,622)	(158,195,622)		(158,195,622)	(158,195,622)	(158,195,622)		(103,665,591)	(103,665,591)		(54,530,031)	(54,530,031)	
Total Electric Production		(674,674,006)	(674,674,006)		(269,848,528)	(404,825,478)	(674,674,006)		(176,921,125)	(265,282,135)	(442,203,260)	(92,927,403)	(139,543,343)	(232,470,746)
Electric Transmission														
1	ED-AN	(223,399,373)	(223,399,373)			(223,399,373)	(223,399,373)		(146,393,609)	(146,393,609)		(77,005,764)	(77,005,764)	
	ED-ID	(10,288,501)	(10,288,501)		(10,288,501)	(10,288,501)	(10,288,501)				(10,288,501)	(10,288,501)	(10,288,501)	
	ED-WA	(16,178,258)	(16,178,258)		(16,178,258)	(16,178,258)	(16,178,258)	(16,178,258)			(16,178,258)	(16,178,258)	(16,178,258)	
Total Electric Transmissic		(249,866,132)	(249,866,132)		(26,466,759)	(223,399,373)	(249,866,132)		(16,178,258)	(146,393,609)	(162,571,867)	(10,288,501)	(77,005,764)	(87,294,265)
Electric Distribution														
3	ED-AN	(404,843)	(404,843)			(404,843)	(404,843)		(240,934)	(240,934)		(163,909)	(163,909)	
	ED-ID	(260,123,242)	(260,123,242)		(260,123,242)	(260,123,242)	(260,123,242)				(260,123,242)	(260,123,242)	(260,123,242)	
	ED-WA	(418,103,892)	(418,103,892)		(418,103,892)	(418,103,892)	(418,103,892)	(418,103,892)			(418,103,892)	(418,103,892)	(418,103,892)	
Total Electric Distribution		(678,631,977)	(678,631,977)		(678,227,134)	(404,843)	(678,631,977)		(418,103,892)	(240,934)	(418,344,826)	(260,123,242)	(163,909)	(260,287,151)
Gas Underground Storage														
	GD-AN	(18,424,708)	(18,424,708)											
	GD-OR	(1,507,141)		(1,507,141)										
Total Gas Underground St		(19,931,849)		(18,424,708)		(1,507,141)								
Gas Distribution														
	GD-AN	(1,961,235)	(1,961,235)											
	GD-ID	(94,979,650)	(94,979,650)											
	GD-WA	(170,579,307)	(170,579,307)											
	GD-OR	(131,022,169)		(131,022,169)										
Total Gas Distribution		(398,542,361)		(267,520,192)		(131,022,169)								
General Plant														
4	ED-AN	(37,578,979)	(37,578,979)			(37,578,979)	(37,578,979)		(24,990,397)	(24,990,397)		(12,588,582)	(12,588,582)	
	ED-ID	(12,767,862)	(12,767,862)		(12,767,862)	(12,767,862)	(12,767,862)				(12,767,862)	(12,767,862)	(12,767,862)	
	ED-WA	(23,763,411)	(23,763,411)		(23,763,411)	(23,763,411)	(23,763,411)	(23,763,411)			(23,763,411)	(23,763,411)	(23,763,411)	
7,4	CD-AA	(92,280,977)	(65,238,037)	(18,666,596)	(8,376,344)	(65,238,037)	(65,238,037)		(43,383,947)	(43,383,947)		(21,854,090)	(21,854,090)	
9,4	CD-AN	(8,075,283)	(6,272,718)	(1,802,565)		(6,272,718)	(6,272,718)		(4,171,420)	(4,171,420)		(2,101,298)	(2,101,298)	
9	CD-ID	(7,112,203)	(5,524,617)	(1,587,586)		(5,524,617)	(5,524,617)				(5,524,617)	(5,524,617)	(5,524,617)	
9	CD-WA	(9,599,580)	(7,456,762)	(2,142,818)		(7,456,762)	(7,456,762)				(7,456,762)	(7,456,762)	(7,456,762)	
8	GD-AA	(2,239,298)		(1,539,204)	(700,094)									
	GD-AN	(3,712,475)		(3,712,475)										
	GD-ID	(2,439,538)		(2,439,538)										
	GD-WA	(11,685,949)		(11,685,949)										
	GD-OR	(5,351,027)		(5,351,027)										
Total General Plant		(216,606,582)	(158,602,386)	(43,576,731)	(14,427,465)	(49,512,652)	(109,089,734)	(158,602,386)	(31,220,173)	(72,545,764)	(103,765,937)	(18,292,479)	(36,543,970)	(54,836,449)
Total Accumulated Depr		(2,238,252,907)	(1,761,774,501)	(329,521,631)	(146,956,775)	(1,024,055,073)	(737,719,428)	(1,761,774,501)	(642,423,448)	(484,462,442)	(1,126,885,890)	(381,631,625)	(253,256,986)	(634,888,611)

Allocation Ratios:		Service -				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 Expense	59.513%	40.487%			
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	66.501%	33.499%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1	Franchises (302000)	ED-AN	(14,656,821)	(14,656,821)		(14,656,821)	(14,656,821)		(9,604,615)	(9,604,615)		(5,052,206)	(5,052,206)
1	Misc Intangible Plt (3030)	ED-AN	(2,536,408)	(2,536,408)		(2,536,408)	(2,536,408)		(1,662,108)	(1,662,108)		(874,300)	(874,300)
Total Production/Transmission			(17,193,229)	(17,193,229)		(17,193,229)	(17,193,229)		(11,266,723)	(11,266,723)		(5,926,506)	(5,926,506)
Distribution													
	Franchises (302000)	ED-WA	(285,771)	(285,771)		(285,771)	(285,771)	(285,771)		(285,771)			
	Misc Intangible Plt (3030)	ED-WA	(59,783)	(59,783)		(59,783)	(59,783)	(59,783)		(59,783)			
Total Distribution			(345,554)	(345,554)		(345,554)	(345,554)	(345,554)		(345,554)			
General Plant - 303000													
7,4		CD-AA	(4,586,912)	(3,242,718)	(927,840)	(416,354)							
9,1		CD-AN	(134,873)	(104,767)	(30,106)							(1,086,278)	(1,086,278)
		GD-ID	(143,899)		(143,899)							(36,113)	(36,113)
		GD-WA	(288,636)		(288,636)								
		GD-OR	(119,319)			(119,319)							
Total General Plant - 303000			(5,273,639)	(3,347,485)	(1,390,481)	(535,673)				(2,225,094)		(1,122,391)	(1,122,391)
Miscellaneous IT Intangible Plant -3031XX													
7,4		CD-AA	(134,454,523)	(95,052,625)	(27,197,461)	(12,204,437)							
9,4		CD-AN	(316,080)	(245,524)	(70,556)							(31,841,679)	(31,841,679)
9		CD-ID	49	38	11							(82,248)	(82,248)
9		CD-WA	(11,564,784)	(8,983,293)	(2,581,491)								
4		ED-AN	(11,073,631)	(11,073,631)									
		ED-ID	48	48									
		ED-WA	(1,006,832)	(1,006,832)									
8		GD-AA	(167,033)		(114,812)	(52,221)							
		GD-AN	0		0								
		GD-OR	0		0								
Total Misc IT Intangible Plant - 3031XX			(158,582,786)	(116,361,819)	(29,964,309)	(12,256,658)				(9,990,125)		(35,633,483)	(35,633,397)
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
9		CD-ID	0	0	0							0	0
9		CD-WA	0	0	0					0			
4		ED-AN	(703,382)	(703,382)								(235,626)	(235,626)
		ED-WA	0	0						0			
		GD-WA	0		0					0			
		GD-OR	0		0					0			
Total General Plant - 390200, 396200			(703,382)	(703,382)	0	0				0		(235,626)	(235,626)
Total Accumulated Amortization			(182,098,590)	(137,951,469)	(31,354,790)	(12,792,331)				(10,335,679)		(42,918,006)	(42,917,920)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	885,684	122,239	362,279	401,166	885,684	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,072,497	0	0	0	0	3,072,497	0	0	3,072,497	0	0	0
99	GD-OR / AS	845,437	0	0	0	0	0	0	0	845,437	0	845,437	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,921,758	0	0	8,428,087	8,428,087	0	0	2,411,533	2,411,533	0	1,082,138	1,082,138
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	TOTAL ACCOUNT	18,715,775	811,830	701,906	9,346,137	10,859,873	3,270,662	97,597	2,560,068	5,928,327	845,437	1,082,138	1,927,575
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	18,373,514	7,401,027	2,781,127	8,191,360	18,373,514	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,519,046	0	0	0	0	25,519,046	0	0	25,519,046	0	0	0
99	GD-OR / AS	4,106,967	0	0	0	0	0	0	0	4,106,967	0	4,106,967	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,933,702	0	0	90,442,731	90,442,731	0	0	25,878,429	25,878,429	0	11,612,542	11,612,542
9	CD-WA / ID / AN	30,506,821	9,430,502	6,015,858	8,250,728	23,697,088	2,710,004	1,728,752	2,370,977	6,809,733	0	0	0
	TOTAL ACCOUNT	206,440,050	16,831,529	8,796,985	106,884,819	132,513,333	28,229,050	1,728,752	28,249,406	58,207,208	4,106,967	11,612,542	15,719,509
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,022,153	377,718	7,798	1,636,637	2,022,153	0	0	0	0	0	0	0
99	GD-WA / ID / AN	140,397	0	0	0	0	140,397	0	0	140,397	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	320,908	0	0	0	0	0	0	220,579	220,579	0	100,329	100,329
7	CD-AA	75,091,019	0	0	53,085,596	53,085,596	0	0	15,189,411	15,189,411	0	6,816,012	6,816,012
9	CD-WA / ID / AN	5,978,408	4,379,914	7,579	256,415	4,643,908	1,258,637	2,178	73,685	1,334,500	0	0	0
	TOTAL ACCOUNT	83,564,994	4,757,632	15,377	54,978,648	59,751,657	1,399,034	2,178	15,483,675	16,884,887	12,109	6,916,341	6,928,450
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	55,850,488	24,573,877	10,876,980	20,399,631	55,850,488	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,645,453	0	0	0	0	10,068,809	3,019,478	2,557,166	15,645,453	0	0	0
99	GD-OR / AS	4,645,467	0	0	0	0	0	0	0	4,645,467	0	4,645,467	0
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,590,915	0	0	5,366,398	5,366,398	0	0	1,535,490	1,535,490	0	689,027	689,027
9	CD-WA / ID / AN	7,001,111	1,673,785	814,629	2,949,909	5,438,323	480,988	234,097	847,703	1,562,788	0	0	0
	TOTAL ACCOUNT	90,830,622	26,247,662	11,691,609	28,715,938	66,655,209	10,549,797	3,253,575	5,007,162	18,810,534	4,645,467	719,412	5,364,879

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	465,411	51,508	0	413,903	465,411	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	222,353	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	20,792	0	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,311,823	336,793	191,551	3,597,774	4,126,118	96,783	55,045	1,033,877	1,185,705	0	0	0	
		TOTAL ACCOUNT	6,032,902	388,301	191,551	4,020,530	4,600,382	319,136	55,045	1,036,410	1,410,591	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,265,185	1,102,941	303,041	5,859,203	7,265,185	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,367,535	0	0	0	3,367,535	2,510,742	355,408	501,385	3,367,535	0	0	0	
99		GD-OR / AS	937,263	0	0	0	937,263	0	0	0	937,263	0	0	937,263	
8		GD-AA	5,605,946	0	0	0	5,605,946	0	0	3,853,303	3,853,303	0	1,752,643	1,752,643	
7		CD-AA	14,774,443	0	0	10,444,793	10,444,793	0	0	2,988,574	2,988,574	0	1,341,076	1,341,076	
9		CD-WA / ID / AN	1,971,493	19,056	753,449	758,912	1,531,417	5,476	216,515	218,085	440,076	0	0	0	
		TOTAL ACCOUNT	33,921,865	1,121,997	1,056,490	17,062,908	19,241,395	2,516,218	571,923	7,561,347	10,649,488	937,263	3,093,719	4,030,982	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,790	0	0	116,790	116,790	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	116,790	0	0	116,790	116,790	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,567,887	399,193	15,791	2,152,903	2,567,887	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,082	0	0	0	201,082	106,165	0	94,917	201,082	0	0	0	
99		GD-OR / AS	18,586	0	0	0	18,586	0	0	0	18,586	0	0	18,586	
8		GD-AA	222,266	0	0	0	222,266	0	0	152,777	152,777	0	69,489	69,489	
7		CD-AA	1,501,071	0	0	1,061,182	1,061,182	0	0	303,637	303,637	0	136,252	136,252	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,510,892	399,193	15,791	3,214,085	3,629,069	106,165	0	551,331	657,496	18,586	205,741	224,327	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,484,484	13,639,954	8,895,104	7,949,426	30,484,484	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,257,166	0	0	0	4,257,166	2,552,389	884,188	820,589	4,257,166	0	0	0	
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	43,834	0	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	36,775,673	13,891,696	9,287,552	8,814,271	31,993,519	2,624,731	996,964	1,068,655	4,690,350	43,834	47,970	91,804	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	48,672,174	12,394,126	6,519,818	29,758,230	48,672,174	0	0	0	0	0	0	0
99	GD-WA / ID / AN	941,753	0	0	0	0	630,755	309,045	1,953	941,753	0	0	0
99	GD-OR / AS	763,654	0	0	0	0	0	0	0	0	763,654	0	763,654
8	GD-AA	258,856	0	0	0	0	0	0	177,927	177,927	0	80,929	80,929
7	CD-AA	82,729,939	0	0	58,485,930	58,485,930	0	0	16,734,612	16,734,612	0	7,509,397	7,509,397
9	CD-WA/ ID / AN	18,348,808	9,916,283	2,882,255	1,454,449	14,252,987	2,849,601	828,261	417,959	4,095,821	0	0	0
	TOTAL ACCOUNT	151,715,184	22,310,409	9,402,073	89,698,609	121,411,091	3,480,356	1,137,306	17,332,451	21,950,113	763,654	7,590,326	8,353,980
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	281,978	0	6,846	275,132	281,978	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	7,691	0	0	0	0	0	0	0	0	7,691	0	7,691
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	690,479	0	0	488,134	488,134	0	0	139,670	139,670	0	62,675	62,675
9	CD-WA/ ID / AN	11,642	0	6,659	2,384	9,043	0	1,914	685	2,599	0	0	0
	TOTAL ACCOUNT	991,790	0	13,505	765,650	779,155	0	1,914	140,355	142,269	7,691	62,675	70,366
	TOTAL GENERAL PLANT	633,616,537	86,760,249	41,172,839	323,618,385	451,551,473	52,495,149	7,845,254	78,990,860	139,331,263	11,401,800	31,332,001	42,733,801

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended 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	11,961,135	319,716	0	11,641,419	11,961,135	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,113	0	0	0	0	1,022,453	771,660	0	1,794,113	0	0	
99		GD-OR / AS	421,827	0	0	0	0	0	0	0	0	421,827	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,523	0	0	4,399,013	4,399,013	0	0	1,258,692	1,258,692	0	564,818	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,593,656	319,716	0	16,191,172	16,510,888	1,022,453	771,660	1,302,010	3,096,123	421,827	564,818	986,645
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,787,239	2,422,227	(208)	21,365,220	23,787,239	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	438,030	0	0	0	0	0	0	301,084	301,084	0	136,946	
7		CD-AA	144,975,853	0	0	102,490,679	102,490,679	0	0	29,325,716	29,325,716	0	13,159,458	
9		CD-WA / ID / AN	758,287	79,810	(195)	509,407	589,022	22,935	(56)	146,386	169,265	0	0	
		TOTAL ACCOUNT	169,959,409	2,502,037	(403)	124,365,306	126,866,940	22,935	(56)	29,773,186	29,796,065	0	13,296,404	13,296,404
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	903,207	0	0	903,207	903,207	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	6,400,006	0	0	4,524,484	4,524,484	0	0	1,294,593	1,294,593	0	580,929	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,303,213	0	0	5,427,691	5,427,691	0	0	1,294,593	1,294,593	0	580,929	580,929
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	2,757,217	0	0	2,757,217	2,757,217	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	2,757,217	0	0	2,757,217	2,757,217	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	98,716,862	0	0	69,787,885	69,787,885	0	0	19,968,447	19,968,447	0	8,960,530	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,716,862	0	0	69,787,885	69,787,885	0	0	19,968,447	19,968,447	0	8,960,530	8,960,530

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months 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	29,165,777	0	0	20,618,746	20,618,746	0	0	5,899,653	5,899,653	0	2,647,378	2,647,378
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,165,777	0	0	20,618,746	20,618,746	0	0	5,899,653	5,899,653	0	2,647,378	2,647,378
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,574,407	1,574,407	0	0	1,574,407	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	1,854,380	0	0	1,310,954	1,310,954	0	0	375,104	375,104	0	168,322	168,322
9		CD-WA / ID / AN	18,567,669	14,422,994	0	0	14,422,994	4,144,675	0	0	4,144,675	0	0	0
		TOTAL ACCOUNT	21,996,456	15,997,401	0	1,310,954	17,308,355	4,144,675	0	375,104	4,519,779	0	168,322	168,322
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	65,838	0	0	65,838	65,838	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	5,969,274	0	0	4,219,978	4,219,978	0	0	1,207,465	1,207,465	0	541,831	541,831
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	6,035,112	0	0	4,285,816	4,285,816	0	0	1,207,465	1,207,465	0	541,831	541,831
	TOTAL		356,527,702	18,819,154	(403)	244,744,787	263,563,538	5,190,063	771,604	59,820,458	65,782,125	421,827	26,760,212	27,182,039

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months 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	(79,972,612)	(56,536,638)	(16,176,860)	(7,259,114)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(854,730)	(663,937)	(190,793)	0
7	282919	CD-AA	(3,809,274)	(2,692,966)	(770,540)	(345,768)
7	283750	CD-AA	308,880	218,363	62,480	28,037
		Total	<u>(84,327,736)</u>	<u>(59,675,178)</u>	<u>(17,075,713)</u>	<u>(7,576,845)</u>

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,983,860	4,983,860	0	0	0	0	4,983,860
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	134	134	0	0	0	0	134
7/4	154550 Supply Chain Average Cost Variance	0	0	(286)	(286)	0	0	0	0	(286)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(116)	(116)	0	0	0	0	(116)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	59,587,244	27,057,595	0	86,644,839	57,923,783	26,149,159	1,663,461	908,436	0
TOTAL		59,587,244	27,057,595	4,983,592	91,628,431	57,923,783	26,149,159	1,663,461	908,436	4,983,592

ALLOCATION RATIOS:

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

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

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