

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended May 31, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	154,335,366	101,455,849	52,879,517
	Adjustments			
	Adjusted Net Operating Income (Loss)	154,335,366	101,455,849	52,879,517
E-APL	Electric Net Rate Base	3,013,287,096	2,036,158,364	977,128,732
	RATE OF RETURN	5.122%	4.983%	5.412%

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
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers Percent	5-01-2022 thru 05-31-2022	406,786 100.000%	264,867 65.112%	141,919 34.888%
3	E-OPS	Direct Distribution Operating Expense Percent	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
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended May 31, 2022
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2021 thru 12-31-2021	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		14,116,908	0	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
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
		Adjustments		0	0	0	0
		Total		142,841,884	121,811,494	21,030,390	0
		Percentage		100.000%	85.277%	14.723%	0.000%
		Direct Labor Accts 500 - 894		56,931,970	47,158,546	9,773,424	0
		Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
		Total		79,323,635	66,079,652	13,243,983	0
		Percentage		100.000%	83.304%	16.696%	0.000%
		Number of Customers at		672,312	405,775	266,537	0
		Percentage		100.000%	60.355%	39.645%	0.000%
		Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
		Percentage		100.000%	81.777%	18.223%	0.000%
9		Total Percentages		400.000%	310.713%	89.287%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant	5-01-2022 thru 05-31-2022	1,441,124,213	986,856,343	454,267,870	
		Percent		100.000%	68.478%	31.522%	
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
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	5-01-2022 thru 05-31-2022	3,485,089,664 100.000%	2,336,009,476 67.029%	1,149,080,188 32.971%
13	E-PLT	Net Electric General Plant Percent	5-01-2022 thru 05-31-2022	292,368,521 100.000%	197,855,211 67.673%	94,513,310 32.327%
14		Net Allocated Schedule M's Percent	06-01-2021 thru 05-31-2022	-138,234,694 100.000%	-93,685,633 67.773%	-44,549,061 32.227%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended May 31, 2022		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	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 Transmission 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-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	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-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		OTHER POWER SUPPLY EXPENSE:								
E-555	555XXX	Purchased Power	11,268,359	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

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-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-12E
For Twelve Months Ended May 31, 2022		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	1,615,092	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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended May 31, 2022		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	154,509	154,509	0	100,604	100,604	0	53,905
2	902000	Meter Reading Expenses	522,465	133,132	655,597	354,321	86,685	441,006	168,144	46,447
2	903XXX	Customer Records & Collection Expenses	723,811	6,775,802	7,499,613	318,929	4,411,860	4,730,789	404,882	2,363,942
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	78,032	78,032	0	41,811
TOTAL CUSTOMER ACCOUNTS EXPENSES			6,027,098	7,183,286	13,210,384	4,738,673	4,677,181	9,415,854	1,288,425	2,506,105
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	33,921,528	118,379	34,039,907	22,888,667	77,079	22,965,746	11,032,861	41,300
2	909000	Advertising	161,176	497,956	659,132	141,352	324,229	465,581	19,824	173,727
2	910000	Misc Customer Service & Info Exp	0	274,756	274,756	0	178,899	178,899	0	95,857
TOTAL CUSTOMER SERVICE & INFO EXP			34,082,704	891,091	34,973,795	23,030,019	580,207	23,610,226	11,052,685	310,884
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-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,785,903	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	1,045,525	1,306,211	54,751	514,285
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	42,248,500	43,464,252	(3,818,453)	21,269,850
		TOTAL ADMIN & GENERAL EXPENSES	10,114,065	169,689,019	179,803,084	10,570,777	112,814,078	123,384,855	(456,712)	56,874,941
		TOTAL EXPENSES BEFORE FIT	195,411,869	723,993,528	919,405,397	133,211,315	475,475,308	608,686,623	62,200,554	248,518,220
		NET OPERATING INCOME (LOSS) BEFORE FIT			143,363,945			95,361,625		
E-FIT		FEDERAL INCOME TAX			2,226,512			881,945		
E-FIT		DEFERRED FEDERAL INCOME TAX			(12,698,430)			(6,648,845)		
E-FIT		AMORTIZED ITC			(499,503)			(327,324)		
		ELECTRIC NET OPERATING INCOME (LOSS)			154,335,366			101,455,849		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers	100.000%	65.112%	34.888%
E-ALL	3	Direct Distribution Operating Expense	100.000%	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-12E
For Twelve Months Ended May 31, 2022	
Ending Balance 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-12E
For Twelve Months Ended May 31, 2022		
Ending Balance 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-12E
For Twelve Months Ended May 31, 2022	
Ending Balance 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-12E
For Twelve Months Ended May 31, 2022	
Ending Balance 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-12E
For Twelve Months Ended May 31, 2022		
Ending Balance 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-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	53,905
2	902000	Meter Reading Expenses	214,591
2	903XXX	Customer Records & Collection Expenses	2,768,824
2	904000	Uncollectible Accounts	715,399
2	905000	Misc Customer Accounts	41,811
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,794,530
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	11,074,161
2	909000	Advertising	193,551
2	910000	Misc Customer Service & Info Exp	95,857
		TOTAL CUSTOMER SERVICE & INFO EXP	11,363,569
		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-12E
For Twelve Months Ended May 31, 2022	
Ending Balance 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	569,036
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>17,451,397</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>56,418,229</u>
		TOTAL EXPENSES BEFORE FIT	<u>310,718,774</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	48,002,320
E-FIT		FEDERAL INCOME TAX	1,344,567
E-FIT		DEFERRED FEDERAL INCOME TAX	(6,049,585)
E-FIT		AMORTIZED ITC	(172,179)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>52,879,517</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(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-555-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	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-557-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	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-908-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	154,366	118,379	272,745	75,330	77,079	152,409	79,036	41,300	120,336
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	118,379	34,039,907	22,888,667	77,079	22,965,746	11,032,861	41,300	11,074,161

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended May 31, 2022 Ending Balance 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	3,013,287,096	2,036,158,364	977,128,732
	Interest Deduction for FIT Calculation	76,918,629	51,962,761	24,955,868
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended May 31, 2022 Ending Balance 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	675,239,922	430,714,205	244,525,717
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	155,743,178	106,968,860	48,774,318
E-OTX	Less: Taxes Other than FIT	88,422,297	71,003,558	17,418,739
	Net Operating Income Before FIT	143,363,945	95,361,625	48,002,320
E-INT	Less: Interest Expense	76,918,629	51,962,761	24,955,868
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	(55,815,711)	(39,199,127)	(16,616,584)
	Taxable Net Operating Income	10,602,436	4,199,737	6,402,699
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,226,512	881,945	1,344,567
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	2,226,512	881,945	1,344,567
E-DTE	Deferred FIT	2,365,617	2,033,131	332,486
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	(10,971,421)	(6,094,224)	(4,877,197)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	79,261,168	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	7,815,785	7,815,785	0	3,844,519	3,844,519
12	997002 Injuries and Damages	0	500,000	500,000	0	335,145	335,145	0	164,855	164,855
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	1,362,046	1,362,046	0	669,979	669,979
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	327,409	327,409	0	161,050	161,050
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	(4,524,571)	(4,524,571)	0	(2,225,599)	(2,225,599)
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	(2,710,377)	35,685	1,026,645	(1,333,212)	(306,567)
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	(13,851,969)	(13,851,969)	0	(6,813,667)	(6,813,667)
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	13,251	13,251	0	6,518	6,518
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	(1,498,910)	(1,498,910)	0	(737,301)	(737,301)
12	997049 Tax Depreciation	0	(168,236,551)	(168,236,551)	0	(112,767,278)	(112,767,278)	0	(55,469,273)	(55,469,273)
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	592,594	592,594	0	291,492	291,492
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	6,291,113	6,291,113	0	3,094,546	3,094,546
12	997081 Deferred Compensation	0	(246,201)	(246,201)	0	(165,026)	(165,026)	0	(81,175)	(81,175)
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	391,978	391,978	0	192,811	192,811
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	21,932	21,932	0	10,788	10,788
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	77,618	77,618	0	38,180	38,180
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(44,783,334)	(44,783,334)	0	(30,017,821)	(30,017,821)	0	(14,765,513)	(14,765,513)
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-12E
For Twelve Months Ended May 31, 2022	
Ending Balance 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	(151,977)	(151,977)	0	(74,756)	(74,756)
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	393,228	393,228	0	263,577	263,577	0	129,651	129,651
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	2,139,074	2,139,074	0	1,052,192	1,052,192
99	997120	Transportation Tax Disallowance	0	83,602	83,602	0	56,038	56,038	0	27,564	27,564
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	(20,187)	(20,187)	0	(9,930)	(9,930)
99	997127	CARES Act SS Deferral	0	(1,437,105)	(1,437,105)	0	(963,277)	(963,277)	0	(473,828)	(473,828)
99	997128	Meters Expensed	0	(2,675,969)	(2,675,969)	0	(1,793,675)	(1,793,675)	0	(882,294)	(882,294)
99	997129	Mixed Service Costs (IDD#5)	0	(20,741,667)	(20,741,667)	0	(13,902,932)	(13,902,932)	0	(6,838,735)	(6,838,735)
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	(138,234,697)	(55,815,711)	54,486,507	(93,685,634)	(39,199,127)	27,932,479	(44,549,063)	(16,616,584)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

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	7,709,133	7,709,133	0	3,792,058	3,792,058
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	7,709,133	10,372,517	311,359	3,792,058	4,103,417
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(11,483,208)	(11,483,208)	0	(7,697,224)	(7,697,224)	0	(3,785,984)	(3,785,984)
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)	(11,483,208)	(14,487,935)	(2,180,478)	(7,697,224)	(9,877,702)	(824,249)	(3,785,984)	(4,610,233)
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	17,983	2,365,617	2,021,222	11,909	2,033,131	326,412	6,074	332,486
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)	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	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-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,466,666	7,466,666	0	4,892,906	4,892,906	0	2,573,760	2,573,760
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	1,034,752	1,034,752	0	678,073	678,073	0	356,679	356,679
1	182381	CDA Settlement Past Storage	0	27,959,208	27,959,208	0	18,321,669	18,321,669	0	9,637,539	9,637,539
1	302000	Franchises & Consents	2,701,021	44,049,218	46,750,239	2,701,021	28,865,453	31,566,474	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,194,755	16,514,471	319,716	10,655,137	10,974,853	0	5,539,618	5,539,618
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,824,237	120,045,282	122,869,519	2,824,237	79,831,313	82,655,550	0	40,213,969	40,213,969
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	11,120,681	11,120,681	0	7,395,364	7,395,364	0	3,725,317	3,725,317
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,583,923	7,583,923	0	5,043,385	5,043,385	0	2,540,538	2,540,538
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	69,394,534	69,394,534	0	46,148,059	46,148,059	0	23,246,475	23,246,475
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,637,915	20,637,915	0	13,724,420	13,724,420	0	6,913,495	6,913,495
4	303121	Misc Intangible Plant-AMI Software	16,214,764	58,850	16,273,614	16,214,764	39,136	16,253,900	0	19,714	19,714
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	6,488,611	6,488,611	0	4,314,991	4,314,991	0	2,173,620	2,173,620
TOTAL INTANGIBLE PLANT			22,059,738	334,034,395	356,094,133	22,059,738	221,220,506	243,280,244	0	112,813,889	112,813,889
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,527,874	2,527,874	0	1,329,709	1,329,709
1	311XXX	Structures & Improvements	111,544,897	28,854,241	140,399,138	72,880,584	18,908,184	91,788,768	38,664,313	9,946,057	48,610,370
1	312000	Boiler Plant	144,166,316	46,778,866	190,945,182	93,279,003	30,654,191	123,933,194	50,887,313	16,124,675	67,011,988
1	313000	Generators	(85,369)	0	(85,369)	(56,161)	0	(56,161)	(29,208)	0	(29,208)
1	314000	Turbogenerator Units	39,322,297	18,589,251	57,911,548	25,705,491	12,181,536	37,887,027	13,616,806	6,407,715	20,024,521
1	315000	Accessory Electric Equipment	18,013,593	12,500,940	30,514,533	11,769,932	8,191,866	19,961,798	6,243,661	4,309,074	10,552,735
1	316000	Miscellaneous Power Plant Equipment	14,572,192	2,476,959	17,049,151	9,523,648	1,623,151	11,146,799	5,048,544	853,808	5,902,352
TOTAL STEAM PRODUCTION PLANT			327,533,926	113,057,840	440,591,766	213,102,497	74,086,802	287,189,299	114,431,429	38,971,038	153,402,467
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	43,177,047	43,177,047	0	22,711,931	22,711,931
1	331XXX	Structures & Improvements	0	109,530,137	109,530,137	0	71,775,099	71,775,099	0	37,755,038	37,755,038
1	332XXX	Reservoirs, Dams, & Waterways	0	252,635,429	252,635,429	0	165,551,997	165,551,997	0	87,083,432	87,083,432
1	333000	Waterwheels, Turbines, & Generators	0	235,544,117	235,544,117	0	154,352,060	154,352,060	0	81,192,057	81,192,057
1	334000	Accessory Electric Equipment	0	84,432,411	84,432,411	0	55,328,559	55,328,559	0	29,103,852	29,103,852
1	335XXX	Miscellaneous Power Plant Equipment	0	13,256,393	13,256,393	0	8,686,914	8,686,914	0	4,569,479	4,569,479
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,390,934	2,390,934	0	1,257,676	1,257,676
TOTAL HYDRAULIC PRODUCTION PLANT			0	764,936,075	764,936,075	0	501,262,610	501,262,610	0	263,673,465	263,673,465
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,167	905,167	0	593,156	593,156	0	312,011	312,011
1	341000	Structures & Improvements	0	17,384,431	17,384,431	0	11,392,018	11,392,018	0	5,992,413	5,992,413
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,986	21,069,986	0	13,807,162	13,807,162	0	7,262,824	7,262,824
1	343000	Prime Movers	0	21,443,903	21,443,903	0	14,052,190	14,052,190	0	7,391,713	7,391,713
1	344000	Generators	0	239,357,925	239,357,925	0	156,851,248	156,851,248	0	82,506,677	82,506,677
1	344010	Generators - Solar	0	172,152	172,152	0	112,811	112,811	0	59,341	59,341
1	345000	Accessory Electric Equipment	0	25,656,525	25,656,525	0	16,812,721	16,812,721	0	8,843,804	8,843,804
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,762	21,762	0	11,447	11,447
1	346000	Miscellaneous Power Plant Equipment	0	1,642,281	1,642,281	0	1,076,187	1,076,187	0	566,094	566,094
TOTAL OTHER PRODUCTION PLANT			0	327,665,579	327,665,579	0	214,719,255	214,719,255	0	112,946,324	112,946,324
TOTAL PRODUCTION PLANT			327,533,926	1,205,659,494	1,533,193,420	213,102,497	790,068,667	1,003,171,164	114,431,429	415,590,827	530,022,256

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,247,024	29,875,382	410,632	19,165,575	19,576,207	217,726	10,081,449	10,299,175	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	25,196	30,425,859	30,451,055	16,511	19,938,065	19,954,576	8,685	10,487,794	10,496,479	
1	353XXX	Station Equipment	12,671,200	337,025,109	349,696,309	8,282,648	220,852,554	229,135,202	4,388,552	116,172,555	120,561,107	
1	354000	Towers & Fixtures	16,010,819	1,167,384	17,178,203	10,463,115	764,987	11,228,102	5,547,704	402,397	5,950,101	
1	355000	Poles & Fixtures	5,418	340,364,909	340,370,327	3,541	223,041,125	223,044,666	1,877	117,323,784	117,325,661	
1	356000	Overhead Conductors & Devices	12,548,135	165,950,598	178,498,733	8,200,253	108,747,427	116,947,680	4,347,882	57,203,171	61,551,053	
1	357000	Underground Conduit	0	3,157,355	3,157,355	0	2,069,015	2,069,015	0	1,088,340	1,088,340	
1	358000	Underground Conductors & Devices	0	6,785,284	6,785,284	0	4,446,397	4,446,397	0	2,338,887	2,338,887	
1	359000	Roads & Trails	78,834	2,529,303	2,608,137	51,518	1,657,452	1,708,970	27,316	871,851	899,167	
		TOTAL TRANSMISSION PLANT	41,967,960	916,652,825	958,620,785	27,428,218	600,682,597	628,110,815	14,539,742	315,970,228	330,509,970	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	11,834,919	0	11,834,919	10,364,365	0	10,364,365	1,470,554	0	1,470,554	
99	360400	Land Easements	3,978,243	0	3,978,243	1,361,835	0	1,361,835	2,616,408	0	2,616,408	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,192,030	0	28,192,030	20,531,487	0	20,531,487	7,660,543	0	7,660,543	
3	362000	Station Equipment	159,283,906	3,186,440	162,470,346	105,698,117	1,896,346	107,594,463	53,585,789	1,290,094	54,875,883	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	518,331,995	0	518,331,995	341,103,383	0	341,103,383	177,228,612	0	177,228,612	
99	365000	Overhead Conductors & Devices	326,241,455	0	326,241,455	203,851,215	0	203,851,215	122,390,240	0	122,390,240	
99	366000	Underground Conduit	147,646,999	0	147,646,999	97,303,674	0	97,303,674	50,343,325	0	50,343,325	
99	367000	Underground Conductors & Devices	262,568,795	0	262,568,795	176,695,442	0	176,695,442	85,873,353	0	85,873,353	
99	368000	Line Transformers	312,596,148	0	312,596,148	215,640,610	0	215,640,610	96,955,538	0	96,955,538	
99	369XXX	Services	206,886,170	0	206,886,170	135,453,895	0	135,453,895	71,432,275	0	71,432,275	
99	371XXX	Installations on Customers' Premises	5,969,133	0	5,969,133	5,969,133	0	5,969,133	0	0	0	
99	370XXX	Meters	85,868,278	0	85,868,278	61,187,773	0	61,187,773	24,680,505	0	24,680,505	
99	373XXX	Street Light & Signal Systems	75,437,550	0	75,437,550	48,900,669	0	48,900,669	26,536,881	0	26,536,881	
		TOTAL DISTRIBUTION PLANT	2,145,203,471	3,186,440	2,148,389,911	1,424,061,598	1,896,346	1,425,957,944	721,141,873	1,290,094	722,431,967	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,513,718	9,345,324	10,859,042	811,811	6,214,734	7,026,545	701,907	3,130,590	3,832,497	
4	390XXX	Structures & Improvements	26,607,837	108,531,684	135,139,521	17,733,619	72,174,655	89,908,274	8,874,218	36,357,029	45,231,247	
4	391XXX	Office Furniture & Equipment	4,700,828	50,567,925	55,268,753	4,685,355	33,628,176	38,313,531	15,473	16,939,749	16,955,222	
4	392XXX	Transportation Equipment	40,217,240	29,461,766	69,679,006	27,441,704	19,592,369	47,034,073	12,775,536	9,869,397	22,644,933	
4	393000	Stores Equipment	599,447	4,028,055	4,627,502	404,782	2,678,697	3,083,479	194,665	1,349,358	1,544,023	
4	394000	Tools, Shop & Garage Equipment	2,298,855	17,370,209	19,669,064	1,217,023	11,551,363	12,768,386	1,081,832	5,818,846	6,900,678	
4	394100	Electric Charging Stations	0	116,786	116,786	0	77,664	77,664	0	39,122	39,122	
4	395XXX	Laboratory Equipment	415,879	3,751,161	4,167,040	400,088	2,494,560	2,894,648	15,791	1,256,601	1,272,392	
4	396XXX	Power Operated Equipment	22,868,880	8,177,841	31,046,721	13,599,571	5,438,346	19,037,917	9,269,309	2,739,495	12,008,804	
4	397XXX	Communications Equipment	32,365,624	91,397,399	123,763,023	22,985,856	60,780,184	83,766,040	9,379,768	30,617,215	39,996,983	
4	398000	Miscellaneous Equipment	13,505	769,489	782,994	0	511,718	511,718	13,505	257,771	271,276	
		TOTAL GENERAL PLANT	131,601,813	323,517,639	455,119,452	89,279,809	215,142,466	304,422,275	42,322,004	108,375,173	150,697,177	
		TOTAL PLANT IN SERVICE	2,668,366,908	2,783,050,793	5,451,417,701	1,775,931,860	1,829,010,582	3,604,942,442	892,435,048	954,040,211	1,846,475,259	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(272,532,397)	(75,963,696)	(348,496,093)	(179,269,303)	(49,779,010)	(229,048,313)	(93,263,094)	(26,184,686)	(119,447,780)
E-ADEP		Hydro Production Plant	0	(179,465,364)	(179,465,364)	0	(117,603,653)	(117,603,653)	0	(61,861,711)	(61,861,711)
E-ADEP		Other Production Plant	0	(163,210,711)	(163,210,711)	0	(106,951,979)	(106,951,979)	0	(56,258,732)	(56,258,732)
E-ADEP		Transmission Plant	(26,857,365)	(231,344,061)	(258,201,426)	(16,419,340)	(151,599,763)	(168,019,103)	(10,438,025)	(79,744,298)	(90,182,323)
E-ADEP		Distribution Plant	(706,819,921)	(445,777)	(707,265,698)	(438,836,306)	(265,295)	(439,101,601)	(267,983,615)	(180,482)	(268,164,097)
E-ADEP		General Plant	(52,009,530)	(110,741,401)	(162,750,931)	(32,922,924)	(73,644,140)	(106,567,064)	(19,086,606)	(37,097,261)	(56,183,867)
		TOTAL ACCUMULATED DEPRECIATION	(1,058,219,213)	(761,171,010)	(1,819,390,223)	(667,447,873)	(499,843,840)	(1,167,291,713)	(390,771,340)	(261,327,170)	(652,098,510)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,783,877)	(17,783,877)	0	(11,653,775)	(11,653,775)	0	(6,130,102)	(6,130,102)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(392,955)	0	(392,955)	(392,955)	0	(392,955)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,497,525)	(3,497,525)	0	(2,324,835)	(2,324,835)	0	(1,172,690)	(1,172,690)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(11,845,828)	(112,504,244)	(124,350,072)	(11,845,828)	(74,816,447)	(86,662,275)	0	(37,687,797)	(37,687,797)
E-AAAMT		General Plant - 390200, 396200	0	(913,388)	(913,388)	0	(607,412)	(607,412)	0	(305,976)	(305,976)
		TOTAL ACCUMULATED AMORTIZATION	(12,238,783)	(134,699,034)	(146,937,817)	(12,238,783)	(89,402,469)	(101,641,252)	0	(45,296,565)	(45,296,565)
		TOTAL ACCUMULATED DEPR/AMORT	(1,070,457,996)	(895,870,044)	(1,966,328,040)	(679,686,656)	(589,246,309)	(1,268,932,965)	(390,771,340)	(306,623,735)	(697,395,075)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,597,908,912	1,887,180,749	3,485,089,661	1,096,245,204	1,239,764,273	2,336,009,477	501,663,708	647,416,476	1,149,080,184
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	(532,968,563)	(532,968,563)	0	(357,243,498)	(357,243,498)	0	(175,725,065)	(175,725,065)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(54,803,000)	(54,803,000)	0	(36,444,543)	(36,444,543)	0	(18,358,457)	(18,358,457)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,880,355)	(2,880,355)	0	(1,915,465)	(1,915,465)	0	(964,890)	(964,890)
4		ADFIT - Common Plant (283750 from C-DTX)	0	282,763	282,763	0	188,040	188,040	0	94,723	94,723
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,871,433)	(5,871,433)	0	(3,847,550)	(3,847,550)	0	(2,023,883)	(2,023,883)
1		ADFIT - CDA Settlement Costs (283333)	0	272,713	272,713	0	178,709	178,709	0	94,004	94,004
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(958,861)	(958,861)	0	(642,715)	(642,715)	0	(316,146)	(316,146)
		TOTAL ACCUMULATED DFIT	0	(596,926,736)	(596,926,736)	0	(399,727,022)	(399,727,022)	0	(197,199,714)	(197,199,714)
		NET ELECTRIC UTILITY PLANT	1,597,908,912	1,290,254,013	2,888,162,925	1,096,245,204	840,037,251	1,936,282,455	501,663,708	450,216,762	951,880,470

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)	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,597,908,912	1,290,254,013	2,888,162,925	#####	840,037,251	1,936,282,455	501,663,708	450,216,762	951,880,470
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,618,030	40,666,516	48,284,546	5,787,113	27,043,640	32,830,753	1,830,917	13,622,876	15,453,793
4	Accumulated Amortization - AFUDC (182318)	(1,482,457)	(5,219,297)	(6,701,754)	(1,184,409)	(3,470,885)	(4,655,294)	(298,048)	(1,748,412)	(2,046,460)
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)	2,150,879	0	2,150,879	0	0	0	2,150,879	0	2,150,879
99	ADFIT - Boulder Park Disallowed (190040)	94,315	0	94,315	0	0	0	94,315	0	94,315
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (1823:	16,999,433	0	16,999,433	16,999,433	0	16,999,433	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	25,897,168	0	25,897,168	25,897,168	0	25,897,168	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(4,730,733)	0	(4,730,733)	(4,730,733)	0	(4,730,733)	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)	(3,916,075)	0	(3,916,075)	(1,309,733)	0	(1,309,733)	(2,606,342)	0	(2,606,342)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(72,451,474)	0	(72,451,474)	(48,489,052)	0	(48,489,052)	(23,962,422)	0	(23,962,422)
99	ADFIT-Customer Tax Credit (190393)	15,214,810	0	15,214,810	10,182,701	0	10,182,701	5,032,109	0	5,032,109
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(11,421,670)	0	(11,421,670)	(7,306,324)	0	(7,306,324)	(4,115,346)	0	(4,115,346)
99	Colstrip-Regulatory Asset (182327)	12,557,833	0	12,557,833	6,566,953	0	6,566,953	5,990,880	0	5,990,880
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,387,364	0	1,387,364	1,206,656	0	1,206,656	180,708	0	180,708
99	Colstrip Reg Asset ADFIT (283376)	(1,728,476)	0	(1,728,476)	(1,153,905)	0	(1,153,905)	(574,571)	0	(574,571)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(3,816,944)	0	(3,816,944)	(2,610,308)	0	(2,610,308)	(1,206,636)	0	(1,206,636)
99	Colstrip ARO Liability (230027)	(14,118,822)	0	(14,118,822)	(9,226,653)	0	(9,226,653)	(4,892,169)	0	(4,892,169)
99	Colstrip ARO ADFIT (190376)	2,964,953	0	2,964,953	1,937,597	0	1,937,597	1,027,356	0	1,027,356
99	Colstrip ARO ADFIT (283377)	(2,393,059)	0	(2,393,059)	(1,539,518)	0	(1,539,518)	(853,541)	0	(853,541)
99	Customer Deposits (235199)	(3,040)	0	(3,040)	(3,040)	0	(3,040)	0	0	0
C-WKC	Working Capital	108,183,097	0	108,183,097	75,337,859	0	75,337,859	32,845,238	0	32,845,238
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	89,676,952	35,447,219	125,124,171	76,303,154	23,572,755	99,875,909	13,373,798	11,874,464	25,248,262
	NET RATE BASE	1,687,585,864	1,325,701,232	3,013,287,096	#####	863,610,006	2,036,158,364	515,037,506	462,091,226	977,128,732

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	3,217,783	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	65.530%	34.470%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3 Direct Distribution Operating Expe	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 AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	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		293,280	293,280		195,034	195,034	98,246	98,246
9,1		CD-AN	9,729	7,557	2,172			7,557	7,557		4,952	4,952	2,605	2,605
		GD-ID	14,779		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		300,837	300,837		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		31,010,065	31,010,065		20,622,003	20,622,003	10,388,062	10,388,062
9,4		CD-AN	132,237	102,719	29,518			102,719	102,719		68,309	68,309	34,410	34,410
9,4		CD-ID	(6)	(5)	(1)			(5)	(5)				(5)	(5)
9,4		CD-WA	3,714,085	2,885,027	829,058			2,885,027	2,885,027		2,885,027	2,885,027		0
4		ED-AN	5,022,016	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)	(6)
		ED-WA	819,038	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		3,704,065	24,030,003	27,734,068	(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	0
4		ED-AN	423,204	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		281,435	281,435	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		3,819,448	25,281,789	29,101,237	(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 Rat	65.530%	34.470%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4	Jurisdictional 4-Factor Ratio	66.501%	33.499%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(75,963,696)	(75,963,696)			(75,963,696)	(75,963,696)		(49,779,010)	(49,779,010)		(26,184,686)	(26,184,686)	
	Steam (ED-ID)	(93,263,094)	(93,263,094)		(93,263,094)	(93,263,094)	(93,263,094)				(93,263,094)		(93,263,094)	
	Steam (ED-WA)	(179,269,303)	(179,269,303)		(179,269,303)	(179,269,303)	(179,269,303)	(179,269,303)			(179,269,303)		(179,269,303)	
1	Hydro (ED-AN)	(179,465,364)	(179,465,364)		(179,465,364)	(179,465,364)	(179,465,364)		(117,603,653)	(117,603,653)		(61,861,711)	(61,861,711)	
1	Other (ED-AN)	(163,210,711)	(163,210,711)		(163,210,711)	(163,210,711)	(163,210,711)		(106,951,979)	(106,951,979)		(56,258,732)	(56,258,732)	
Total Electric Production		(691,172,168)	(691,172,168)		(272,532,397)	(418,639,771)	(691,172,168)		(179,269,303)	(274,334,642)	(453,603,945)	(93,263,094)	(144,305,129)	(237,568,223)
Electric Transmission														
1	ED-AN	(231,344,061)	(231,344,061)			(231,344,061)	(231,344,061)		(151,599,763)	(151,599,763)		(79,744,298)	(79,744,298)	
	ED-ID	(10,438,025)	(10,438,025)		(10,438,025)	(10,438,025)	(10,438,025)				(10,438,025)		(10,438,025)	
	ED-WA	(16,419,340)	(16,419,340)		(16,419,340)	(16,419,340)	(16,419,340)	(16,419,340)			(16,419,340)		(16,419,340)	
Total Electric Transmissic		(258,201,426)	(258,201,426)		(26,857,365)	(231,344,061)	(258,201,426)		(16,419,340)	(151,599,763)	(168,019,103)	(10,438,025)	(79,744,298)	(90,182,323)
Electric Distribution														
3	ED-AN	(445,777)	(445,777)			(445,777)	(445,777)		(265,295)	(265,295)		(180,482)	(180,482)	
	ED-ID	(267,983,615)	(267,983,615)		(267,983,615)	(267,983,615)	(267,983,615)				(267,983,615)		(267,983,615)	
	ED-WA	(438,836,306)	(438,836,306)		(438,836,306)	(438,836,306)	(438,836,306)	(438,836,306)			(438,836,306)		(438,836,306)	
Total Electric Distribution		(707,265,698)	(707,265,698)		(706,819,921)	(445,777)	(707,265,698)		(438,836,306)	(265,295)	(439,101,601)	(267,983,615)	(180,482)	(268,164,097)
Gas Underground Storage														
	GD-AN	(18,778,715)	(18,778,715)											
	GD-OR	(1,569,264)		(1,569,264)		(1,569,264)								
Total Gas Underground St		(20,347,979)		(18,778,715)		(1,569,264)								
Gas Distribution														
	GD-AN	(1,990,001)	(1,990,001)											
	GD-ID	(97,948,867)	(97,948,867)		(97,948,867)	(97,948,867)	(97,948,867)							
	GD-WA	(178,407,216)	(178,407,216)		(178,407,216)	(178,407,216)	(178,407,216)							
	GD-OR	(135,083,954)		(135,083,954)		(135,083,954)								
Total Gas Distribution		(413,430,038)		(278,346,084)		(135,083,954)								
General Plant														
4	ED-AN	(38,636,948)	(38,636,948)			(38,636,948)	(38,636,948)		(25,693,957)	(25,693,957)		(12,942,991)	(12,942,991)	
	ED-ID	(13,361,221)	(13,361,221)		(13,361,221)	(13,361,221)	(13,361,221)				(13,361,221)		(13,361,221)	
	ED-WA	(24,804,450)	(24,804,450)		(24,804,450)	(24,804,450)	(24,804,450)	(24,804,450)			(24,804,450)		(24,804,450)	
7,4	CD-AA	(92,924,820)	(65,693,201)	(18,796,833)	(8,434,786)	(65,693,201)	(65,693,201)		(43,686,636)	(43,686,636)		(22,006,565)	(22,006,565)	
9,4	CD-AN	(8,253,626)	(6,411,252)	(1,842,374)		(6,411,252)	(6,411,252)		(4,263,547)	(4,263,547)		(2,147,705)	(2,147,705)	
9	CD-ID	(7,370,665)	(5,725,385)	(1,645,280)		(5,725,385)	(5,725,385)				(5,725,385)		(5,725,385)	
9	CD-WA	(10,451,446)	(8,118,474)	(2,332,972)		(8,118,474)	(8,118,474)	(8,118,474)			(8,118,474)		(8,118,474)	
8	GD-AA	(2,401,706)		(1,650,837)	(750,869)									
	GD-AN	(3,766,888)		(3,766,888)										
	GD-ID	(2,442,582)		(2,442,582)										
	GD-WA	(11,874,457)		(11,874,457)										
	GD-OR	(5,564,489)		(5,564,489)										
Total General Plant		(221,853,298)	(162,750,931)	(44,352,223)	(14,750,144)	(52,009,530)	(110,741,401)	(162,750,931)	(32,922,924)	(73,644,140)	(106,567,064)	(19,086,606)	(37,097,261)	(56,183,867)
Total Accumulated Depr		(2,312,270,607)	(1,819,390,223)	(341,477,022)	(151,403,362)	(1,058,219,213)	(761,171,010)	(1,819,390,223)	(667,447,873)	(499,843,840)	(1,167,291,713)	(390,771,340)	(261,327,170)	(652,098,510)

Allocation Ratios:		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%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expense	40.487%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	66.501%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(15,116,020)	(15,116,020)		(15,116,020)	(15,116,020)		(9,905,528)	(9,905,528)		(5,210,492)	(5,210,492)	
1	Misc Intangible Plt (3030)	ED-AN	(2,667,857)	(2,667,857)		(2,667,857)	(2,667,857)		(1,748,247)	(1,748,247)		(919,610)	(919,610)	
Total Production/Transmission			(17,783,877)	(17,783,877)		(17,783,877)	(17,783,877)		(11,653,775)	(11,653,775)		(6,130,102)	(6,130,102)	
Distribution														
	Franchises (302000)	ED-WA	(330,239)	(330,239)		(330,239)	(330,239)	(330,239)		(330,239)				
	Misc Intangible Plt (3030)	ED-WA	(62,716)	(62,716)		(62,716)	(62,716)	(62,716)		(62,716)				
Total Distribution			(392,955)	(392,955)		(392,955)	(392,955)	(392,955)		(392,955)				
General Plant - 303000														
7,4	CD-AA		(4,793,804)	(3,388,979)	(969,691)	(435,134)								
9,1	CD-AN		(139,738)	(108,546)	(31,192)							(1,135,274)	(1,135,274)	
	GD-ID		(151,419)		(151,419)							(37,416)	(37,416)	
	GD-WA		(301,098)		(301,098)									
	GD-OR		(124,296)			(124,296)								
Total General Plant - 303000			(5,510,355)	(3,497,525)	(1,453,400)	(559,430)				(2,324,835)	(2,324,835)		(1,172,690)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA		(139,803,078)	(98,833,785)	(28,279,366)	(12,689,927)								
9,4	CD-AN		(323,205)	(251,059)	(72,146)							(33,108,330)	(33,108,330)	
9	CD-ID		0	0	0							(84,102)	(84,102)	
9	CD-WA		(13,377,100)	(10,391,064)	(2,986,036)							0	0	
4	ED-AN		(13,419,400)	(13,419,400)								0	0	
	ED-ID		0	0								0	0	
	ED-WA		(1,454,764)	(1,454,764)								0	0	
8	GD-AA		(212,423)		(146,011)	(66,412)								
	GD-AN		0		0									
	GD-OR		0		0									
Total Misc IT Intangible Plant - 3031XX			(168,589,970)	(124,350,072)	(31,483,559)	(12,756,339)				(11,845,828)	(74,816,447)	(86,662,275)	0	(37,687,797)
Gas Underground Storage														
	GD-AN		0		0									
Total Gas Underground Storage			0		0									
General Plant - 390200, 396200														
7,4	CD-AA		0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID		0	0	0							0	0	
9	CD-WA		0	0	0							0	0	
4	ED-AN		(913,388)	(913,388)								(305,976)	(305,976)	
	ED-WA		0	0								0	0	
	GD-WA		0		0									
	GD-OR		0		0									
Total General Plant - 390200, 396200			(913,388)	(913,388)	0	0				(607,412)	(607,412)	0	(305,976)	
Total Accumulated Amortization			(193,190,545)	(146,937,817)	(32,936,959)	(13,315,769)				(12,238,783)	(89,402,469)	(101,641,252)	0	(45,296,565)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,276,837	8,294,951	2,837,816	9,144,070	20,276,837	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,011,465	0	0	0	0	25,011,465	0	0	25,011,465	0	0	0
99	GD-OR / AS	4,275,621	0	0	0	0	0	0	0	0	4,275,621	0	4,275,621
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,931,774	0	0	91,148,318	91,148,318	0	0	26,080,319	26,080,319	0	11,703,137	11,703,137
9	CD-WA / ID / AN	30,529,062	9,438,667	6,036,402	8,239,296	23,714,365	2,712,350	1,734,655	2,367,692	6,814,697	0	0	0
	TOTAL ACCOUNT	209,024,759	17,733,618	8,874,218	108,531,684	135,139,520	27,723,815	1,734,655	28,448,011	57,906,481	4,275,621	11,703,137	15,978,758
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,513,760	493,017	7,798	2,012,945	2,513,760	0	0	0	0	0	0	0
99	GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	140,856	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	321,541	0	0	0	0	0	0	221,014	221,014	0	100,527	100,527
7	CD-AA	68,329,804	0	0	48,305,755	48,305,755	0	0	13,821,753	13,821,753	0	6,202,296	6,202,296
9	CD-WA / ID / AN	5,727,797	4,192,338	7,675	249,225	4,449,238	1,204,734	2,206	71,619	1,278,559	0	0	0
	TOTAL ACCOUNT	77,045,867	4,685,355	15,473	50,567,925	55,268,753	1,345,590	2,206	14,114,386	15,462,182	12,109	6,302,823	6,314,932
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	58,907,313	25,784,488	11,919,149	21,203,676	58,907,313	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,972,086	0	0	0	0	9,993,110	3,381,421	2,597,555	15,972,086	0	0	0
99	GD-OR / AS	4,760,922	0	0	0	0	0	0	0	0	4,760,922	0	4,760,922
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,571,576	0	0	5,352,726	5,352,726	0	0	1,531,578	1,531,578	0	687,272	687,272
9	CD-WA / ID / AN	6,976,193	1,657,217	856,387	2,905,364	5,418,968	476,227	246,096	834,902	1,557,225	0	0	0
	TOTAL ACCOUNT	94,285,278	27,441,705	12,775,536	29,461,766	69,679,007	10,469,337	3,627,517	5,030,838	19,127,692	4,760,922	717,657	5,478,579

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	222,353	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	20,792	0	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,337,247	345,916	194,665	3,605,286	4,145,867	99,404	55,940	1,036,036	1,191,380	0	0	0	
		TOTAL ACCOUNT	6,065,698	404,782	194,665	4,028,056	4,627,503	321,757	55,940	1,038,569	1,416,266	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,551,102	1,196,813	328,558	6,025,731	7,551,102	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,464,610	0	0	0	3,464,610	2,571,604	392,070	500,936	3,464,610	0	0	0	
99		GD-OR / AS	996,869	0	0	0	996,869	0	0	0	996,869	0	0	996,869	
8		GD-AA	5,719,259	0	0	0	5,719,259	0	0	3,931,190	3,931,190	0	1,788,069	1,788,069	
7		CD-AA	14,943,010	0	0	10,563,961	10,563,961	0	0	3,022,672	3,022,672	0	1,356,377	1,356,377	
9		CD-WA / ID / AN	2,000,567	20,210	753,273	780,517	1,554,000	5,808	216,465	224,294	446,567	0	0	0	
		TOTAL ACCOUNT	34,675,417	1,217,023	1,081,831	17,370,209	19,669,063	2,577,412	608,535	7,679,092	10,865,039	996,869	3,144,446	4,141,315	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,113,777	400,088	15,791	2,697,898	3,113,777	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	201,170	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	18,586	0	0	0	18,586	0	0	18,586	
8		GD-AA	232,523	0	0	0	232,523	0	0	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,055,927	400,088	15,791	3,751,162	4,167,041	106,253	0	556,115	662,368	18,586	207,932	226,518	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	29,537,686	13,347,830	8,876,861	7,312,995	29,537,686	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,105,582	0	0	0	4,105,582	2,508,958	776,035	820,589	4,105,582	0	0	0	
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	43,834	0	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	35,677,291	13,599,572	9,269,309	8,177,840	31,046,721	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	47,970,548	12,630,547	6,498,424	28,841,577	47,970,548	0	0	0	0	0	0	0
99	GD-WA / ID / AN	894,618	0	0	0	0	602,220	290,445	1,953	894,618	0	0	0
99	GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626
8	GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	76,065
7	CD-AA	86,420,683	0	0	61,095,102	61,095,102	0	0	17,481,176	17,481,176	0	7,844,405	7,844,405
9	CD-WA/ ID / AN	18,920,894	10,355,309	2,881,344	1,460,719	14,697,372	2,975,761	828,000	419,761	4,223,522	0	0	0
	TOTAL ACCOUNT	155,204,667	22,985,856	9,379,768	91,397,398	123,763,022	3,577,981	1,118,445	18,070,123	22,766,549	754,626	7,920,470	8,675,096
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	284,555	0	6,846	277,709	284,555	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	691,784	0	0	489,057	489,057	0	0	139,934	139,934	0	62,793	62,793
9	CD-WA/ ID / AN	12,080	0	6,659	2,724	9,383	0	1,914	783	2,697	0	0	0
	TOTAL ACCOUNT	997,511	0	13,505	769,490	782,995	0	1,914	140,717	142,631	9,092	62,793	71,885
	TOTAL GENERAL PLANT	636,862,409	89,279,810	42,322,002	323,517,641	455,119,453	51,972,627	8,135,620	78,706,342	138,814,589	11,737,968	31,190,399	42,928,367

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,739	319,716	0	11,645,023	11,964,739	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,601,352	319,716	0	16,194,754	16,514,470	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	26,422,523	2,694,756	0	23,727,767	26,422,523	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	
7		CD-AA	135,584,708	0	0	95,851,609	95,851,609	0	0	27,426,075	27,426,075	0	12,307,024	
9		CD-WA / ID / AN	766,480	129,481	0	465,906	595,387	37,208	0	133,885	171,093	0	0	
		TOTAL ACCOUNT	163,218,235	2,824,237	0	120,045,282	122,869,519	37,208	0	27,865,508	27,902,716	0	12,446,000	12,446,000
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	2,777,700	0	0	2,777,700	2,777,700	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,801,373	0	0	8,342,980	8,342,980	0	0	2,387,182	2,387,182	0	1,071,211	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	14,579,073	0	0	11,120,680	11,120,680	0	0	2,387,182	2,387,182	0	1,071,211	1,071,211
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,583,923	0	0	7,583,923	7,583,923	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,583,923	0	0	7,583,923	7,583,923	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,850	58,850	0	0	16,839	16,839	0	7,556	7,556
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	20,446,202	16,214,764	0	58,850	16,273,614	4,148,193	0	16,839	4,165,032	0	7,556	7,556
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,039,066	0	0	6,390,168	6,390,168	0	0	1,828,422	1,828,422	0	820,476	820,476
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	9,137,510	0	0	6,488,612	6,488,612	0	0	1,828,422	1,828,422	0	820,476	820,476
	TOTAL		362,919,644	19,358,717	0	251,524,551	270,883,268	5,207,995	771,517	59,160,990	65,140,502	425,951	26,469,923	26,895,874

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended May 31, 2022 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(76,586,361)	(54,142,728)	(15,491,889)	(6,951,744)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(850,012)	(660,272)	(189,740)	0
7	282919	CD-AA	(4,074,340)	(2,880,355)	(824,157)	(369,828)
7	283750	CD-AA	399,976	282,763	80,907	36,306
		Total	<u>(81,110,737)</u>	<u>(57,400,592)</u>	<u>(16,424,879)</u>	<u>(7,285,266)</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
Ending Balance Basis

Report ID: C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,679,404	5,679,404	0	0	0	0	5,679,404
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	27	27	0	0	0	0	27
7/4	154560 Supply Chain Invoice Price Variance	0	0	202	202	0	0	0	0	202
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	69,850,480	31,669,950	0	101,520,430	75,337,859	32,845,238	(5,487,379)	(1,175,288)	0
TOTAL		69,850,480	31,669,950	5,679,633	107,200,063	75,337,859	32,845,238	(5,487,379)	(1,175,288)	5,679,633

ALLOCATION RATIOS:

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

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