



e-FILING REPORT COVER SHEET

COMPANY NAME:

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes If yes, submit a redacted public version (or a cover letter) by email. Submit the confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

Select report type: RE (Electric) RG (Gas) RW (Water) RT (Telecommunications)
RO (Other, for example, industry safety information)

Did you previously file a similar report? No Yes, report docket number:

Report is required by: OAR
Statute
Order

Note: A one-time submission required by an order is a compliance filing and not a report (file compliance in the applicable docket)

Other
(For example, federal regulations, or requested by Staff)

Is this report associated with a specific docket/case? No Yes, docket number:

List Key Words for this report. We use these to improve search results.

Send the completed Cover Sheet and the Report in an email addressed to PUC.FilingCenter@state.or.us

Send confidential information, voluminous reports, or energy utility Results of Operations Reports to PUC Filing Center, PO Box 1088, Salem, OR 97308-1088 or by delivery service to 201 High Street SE Suite 100, Salem, OR 97301.



May 2, 2022

Public Utility Commission of Oregon
Attn: Filing Center
201 High St. SE, Suite 100
Salem, OR 97301

RE: RG 43 – Avista Utilities 2021 Affiliated Transaction Report pursuant to OAR 860-27-0100

Pursuant to OAR 860-27-0100, Avista Corporation (Avista or the Company) hereby submits its 2021 Affiliate Transaction Report (Report). This Report contains summaries of all transactions or agreements between Avista and its subsidiaries over the preceding year ending December 31, 2021.

Included within this Report are the financial statements of certain Company subsidiaries. The filed statements are prepared for internal use only and are unaudited drafts; due to the consolidation process it may not be possible to reconcile line items to our publicly issued financial statements. Therefore, Avista requests these documents to be treated confidentially in accordance with ORS 192.345 and 192.355; these documents are labeled as “CONFIDENTIAL per ORS 192.345 and 192.355”. Physical copies of these confidential documents were mailed to the Commission on May 2, 2022.

If you have any questions regarding this filing, please contact me at (509) 495-7839.

Sincerely,

/s/ Jaime Majure

Jaime Majure
Regulatory Policy Analyst
Avista Utilities
jaime.majure@avistacorp.com

Enclosure

STATE OF OREGON

AFFILIATED TRANSACTIONS REPORT

OF

AVISTA CORPORATION

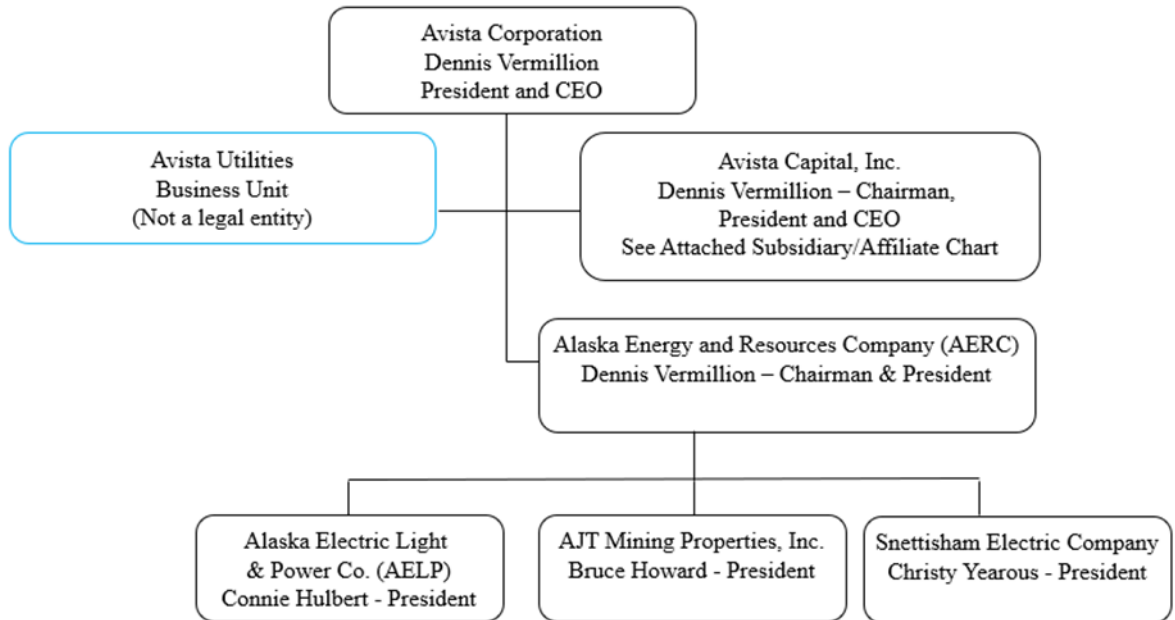
d/b/a AVISTA UTILITIES

FOR THE YEAR ENDED DECEMBER 31, 2021

On May 16, 1991, through Order 91-671, the Public Utility Commission of Oregon (“Commission”) approved the sale of the natural gas utility assets and transfer of the allocated service territory of the CP National Corporation to The Washington Water Power Company (WWP). WWP began official operation of these properties on September 30, 1991 under the name of "WP Natural Gas, a division of The Washington Water Power Company." On January 1, 1999, the Company changed its corporate name from WWP to Avista Corporation; Avista Corporation now operates in its utility service territories as Avista Utilities (Avista or “Company”). Avista is a combination utility that provides service to approximately 400,000 electric customers and 367,000 natural gas customers in a 30,000-square-mile area in eastern Washington, northern Idaho, and parts of southern and eastern Oregon.

Pursuant to OAR 860-027-100, “Reporting of Affiliated Transactions”, this Affiliated Transactions Report (“Report”) summarizes all transactions that occurred between Avista and its affiliates as defined by ORS 757.015 and 759.010. Total transactions being reported herein are for the twelve-month period ending December 31, 2021.

I. ORGANIZATION INFORMATION



Included in **Attachment 1** is additional detail related to the Avista Capital and Avista Development subsidiaries.

A. Directors and/or Officers

See **Attachment 2** for Officer and Director listings for Avista Corporation and all wholly-owned subsidiaries.

B. Ownership Changes:

No changes in 2021.

C. Narrative Descriptions of Subsidiaries and Affiliates

Avista Capital, Inc., is a wholly-owned subsidiary of Avista Corp. and is the parent corporation of Avista Corporation's non-regulated subsidiary investments and operations. As of December 31, 2021, Avista Capital had the following non-utility subsidiary investments:

- **Avista Edge** (100% ownership) is a non-utility subsidiary of Avista that was formed to explore internet solutions in rural communities through partnerships with public electric utilities, like municipalities and cooperatives. Avista Edge is currently participating in a pilot program with The City of Cheney, Washington and The City of Bonners Ferry, Idaho, both natural partners to offer a new, affordable, high-speed internet solution along with the other essential services they provide such as water, sewer and electricity. This is the first pilot of its kind for Avista Edge's service, which will support the cities behind the scenes by providing turn-key technology, expertise and devices that enable the local utility to deliver high-speed internet services.
- **Avista Development, Inc.** (100% ownership-no employees, passive income) was established to manage real estate investments including:
 - * **Court Yard Office Center, LLC** (100% ownership) owns and operates commercial office space rentals.
 - * **South Landing Building A (Catalyst), LLC** (32% ownership) Purpose of this entity is to plan, design, permit, own develop and operates commercial real estate.
 - * **611 East Sprague HUB, LLC** (36.51% ownership) Purpose of this entity is to plan, design, permit, own, develop and operate commercial real estate.
 - * **Spokane EDO, LLC** (50% ownership) Purpose of this entity is to operate and maintain

- the central plant that provides heating and cooling services to the South Landing Eco District project in Spokane, WA.
- * **Spokane Eco District I, LLC** (50% ownership) Purpose of this entity is to own the central plant equipment located in the South Landing Eco District project in Spokane, WA.
 - * **University Development Company, LLC** (100% ownership) was established to negotiate a land purchase in the South University District of Spokane, WA with anonymity. The entity will be managed by a lawyer in Coeur d'Alene, ID, and will not actually buy the land, but assign the purchase and sale agreement to Avista Development at closing. Once closed, the entity will be dissolved.
- **Pentzer Corporation** is a wholly-owned private investment company that serves as parent of the non-utility businesses listed below (100% ownership-no employees, passive income):
 - * **Pentzer Venture Holdings II, Inc.** (100% ownership) is a holding company for an inactive sewage treatment plant near Spokane Industrial Park.
 - * **Bay Area Manufacturing, Inc.** (100% ownership) is a holding company for an enclosure manufacturer.
 - **Avista Northwest Resources, LLC** (100% ownership) was formed for the purpose of holding unregulated investments in the energy industry.
 - **Salix, Inc.** (100% ownership) was formed October 8, 2013, for the purpose of exploring business opportunities.

Alaska Energy & Resources Company (AERC), a wholly-owned subsidiary of Avista Corp. that is based in Juneau, Alaska and its subsidiaries were purchased July 1, 2014.

- **Alaska Electric Light & Power Co. (AEL&P)**, a wholly-owned subsidiary of AERC, is a vertically integrated electric utility providing electric service to the City and Borough of Juneau, Alaska, and is regulated by the Regulatory Commission of Alaska (RCA).
- **AJT Mining Properties, Inc.**, a wholly-owned subsidiary of AERC, is an inactive mining company holding certain properties.
- **Snettisham Electric Company**, a non-operating subsidiary of AERC, has the option to purchase the Snettisham project at any time for the principal amount of the bonds outstanding

at that time. The Snettisham hydroelectric project is AEL&P's primary generation facility and the main power source for Juneau, supplying approximately two-thirds of the area's electricity.

As of December 31, 2021, Avista Capital had the following affiliates:

- **Avista Development** (100% ownership by Avista Capital)
- **Mind to Market, LLC** (36% ownership by Avista Development, Inc.)
- **Lumen BioScience, Inc.** (19.37% ownership by Avista Development, Inc.)
- **Open Energy Solutions, Inc.** (24.19% ownership by Avista Development, Inc.)
- **Omnidian, Inc.** (7.2% ownership by Avista Development, Inc.)
- **Toolbox, LLC** (9.52% ownership by Avista Development, Inc.)
- **Kick Start II LLC** (7.68% ownership by Avista Development, Inc.)
- **Kick Start III LLC** (5.68% ownership by Avista Development, Inc.)
- **Kick Start IV LLC** (10.67% ownership by Avista Development, Inc.)
- **Safeguard Equipment, Inc.** (12.93% ownership by Avista Development, Inc.)
- **Energy Impact Fund 1** (4.7% ownership by Avista Development, Inc.)
- **Energy Impact Fund 2** (3.4% ownership by Avista Development, Inc.)
- **EIP Deep Decarbonization Frontier Fund I LP** (1.65% ownership by Avista Development, Inc.)
- **LevelTen Energy, Inc.** (2.4% ownership by Avista Development, Inc.)
- **EnerTech II** (2.2% ownership by Avista Development, Inc.)
- **Spirae** (15.36% ownership by Avista Development, Inc.)
- **Perpetua, Inc.** (1.8% ownership by Avista Development, Inc.)
- **ConnectDER, LLC** (9.86% ownership by Avista Development, Inc.)
- **Xpansiv Data Systems Inc.** (3.0% ownership by Avista Development, Inc.)
- **Rohinni** (0.9% ownership by Avista Development, Inc.)

As of December 31, 2021, Salix had the following affiliates:

- **Plum Energy** (24.8% ownership by Salix, Inc.)

As of December 31, 2021, Avista Northwest Resources had the following affiliates:

- **Pivotal Investments** (30.37% ownership by Avista Northwest Resources, LLC)

D. Financial Statements

Balance Sheet and Income Statement for affiliates with affiliated operating service transactions in excess of \$25,000 for payments *to* and *from* Avista Corporation are included as **Attachment 3**. Please note that Attachment 3 is CONFIDENTIAL PER ORS 192.501 and 192.502.

II. SERVICE TRANSACTIONS

Services Rendered Between Avista Corporation and Affiliates

Service Payments by the Utility to the Affiliate				
Subsidiary/Affiliate Name	Account No.	Acct. Description	System Amount	Oregon Amount
Steam Plant Square, LLC	931	Rents(1)(2)	\$ 64,790	\$

Cost of Service	(1)
Margin of Charges Over Costs	(1)
Assets Allocable to Services	(1)
Overall Rate of Return	(1)

Description of Basis for Pricing of Transactions

- (1) Services are provided at cost. Any charges allocated to Oregon are allocated based on the Company's four-factor allocation methodology. (Please refer to **Attachment 4** for the allocation factors.)
- (2) The capital investment is a system project that will be used by all ratepayers in all jurisdictions; therefore, Oregon will be allocated the plant cost and associated depreciation expense.
- (3) All of the costs were for electric service; therefore, none were allocated to Oregon.
- (4) All of the costs were for recorded to non-utility; therefore, none were allocated to Oregon.

Description of Services – by Avista Utilities

The following transactions are for electric and natural gas services provided by the Utility to its affiliates at approved tariff rates.

SERVICE PAYMENTS BY THE AFFILIATE TO THE UTILITY				
Avista Development				
ACCOUNT	DESCRIPTION	TOTAL COMPANY	TOTAL OREGON	
400 & 1400	Revenue - electric & gas	(1) \$96,995.40	\$0	
(Above accounts are WA electric/gas and do not relate to Oregon)				
Cost of Service		(1)		
Margin of Charges Over Costs		(1)		
Assets Allocable to Services		(1)		
Overall Rate of Return		(1)		

(1) Description of Basis for Pricing

Electricity and natural gas sales are priced according to approved tariffs. See <https://www.myavista.com/about-us/our-rates-and-tariffs> for current tariffs used to price services provided to Avista Development, Inc.

III. INTERCOMPANY LOANS

Avista Corp / Avista Capital Note Payable / Receivable

During 2021, Avista Corp. recorded a short-term note payable to Avista Capital, Inc. The year-end note payable amount at December 31, 2021 was approximately \$1,404,714. The maximum note payable amount outstanding during the year, due to Avista Capital, was \$11,859,471. Total interest expense due to Avista Capital in 2021 was \$94,569. The balances of the short-term notes payable at month-end during 2021 follow:

Accounting Period	Ending Balance
January -21	\$ 8,658,689.51
February -21	\$ 10,621,258.54
March -21	\$ 9,197,064.03
April -21	\$ 5,253,870.18
May -21	\$ 11,859,471.40
June -21	\$ 11,445,506.11
July -21	\$ 9,738,079.44
August -21	\$ 5,016,185.17
September -21	\$ 3,260,400.78
October -21	\$ 3,096,973.47
November -21	\$ 2,751,235.59
December -21	\$ 1,404,713.96

According to the Cash Management Guidelines and Procedures filed with the Commission in August of 2018, investment/borrowing rates between Avista Corporation and Avista Capital that were in effect during 2021 were:

- a. Upon receiving appropriate approvals, excess Avista Capital cash may be invested with (loaned to) Avista Corp. at a rate equal to Avista Corp.'s avoided short-term borrowing cost, which is the short-term borrowing rate related to Avista Corp.'s credit facility (currently estimated at the one-month LIBOR plus 77.5 basis points). The rate will be reset monthly with the LIBOR rate in effect on the second business day of each month.

At times Avista Corp may have no outstanding borrowings under the credit facility. If there are no outstanding borrowings under the credit facility, excess cash should

be utilized to pay down borrowings on other short-term borrowing instruments (if any) and the borrowing rate should be adjusted to the avoided short-term borrowing rate applicable to the borrowings that were re-paid.

At times, Avista Corp may have no outstanding cash borrowings on the credit facility or other short-term borrowing facilities. If there are no cash borrowings under any facility, excess cash should be invested until the funds can be utilized.

- b. Avista Capital may borrow from Avista Corp. up to \$40MM, subject to board-approved limits, at a rate equal to at least the Alternate Base Rate (as defined in the credit facility), currently estimated at the Prime rate. This rate will be reset at such time as the Agent bank on the Avista Corp. credit agreement changes the Prime rate or the margin is changed per the credit facility pricing grid.

A copy of the Cash Management Guidelines and Procedures is provided as **Attachment 5**.

IV. PARENT GUARANTEED DEBT

Avista Corporation does not guarantee any debt of any of its affiliates. See Section V, Non-Service Transactions: Miscellaneous Agreements on page 9.

V. NON-SERVICE TRANSACTIONS

Description of Avista Corporation Corporate Services

On a regular basis, general office employees of Avista Corporation spend time on corporate service support, such as accounting, federal income tax filing, planning, supplies, postage, legal, graphic services, etc. for subsidiaries. Their time is charged to suspense accounts (Deferred Debit Account No. 186), are loaded for benefits, and then established as a receivable (FERC Account No. 146) when billed to the subsidiary. If other resources are expended during the course of this work, such as travel or consulting services, these costs are also charged to suspense accounts and billed to the subsidiary.

All corporate services provided, and costs incurred, are direct billed to subsidiaries at cost. No additional margin or profit is included, and no assets are allocated. Suspense and capture of Avista Corporation employee costs, which are then billed back to the subsidiary at cost, serve to reduce the utility expenses.

Other Payments by the Affiliate to the Utility				
Subsidiary/Affiliate Name	Account No.	Acct. Description	System Amount	Oregon Amount
Steam Plant Square, LLC	146	Accts Rec.	\$ 88,779	\$ -
Courtyard Office Center, LLC	146	Accts Rec.	\$ 13,143	\$ -
Steam Plant Kitchen & Brewery	146	Accts Rec.	\$ 37,204	\$ -
AERC	146	Accts Rec.	\$ 533	\$ -
AJTM	146	Accts Rec.	\$ 3,164	\$ -
Avista Capital, Inc	146	Accts Rec.	\$ 154,362	\$ -
Avista Development, Inc.	146	Accts Rec.	\$ 614,976	\$ -
Salix, Inc.	146	Accts Rec.	\$ 109,224	\$ -
Avista Edge, Inc	146	Accts Rec.	\$ 3,273,811	\$ -
AELP	146	Accts Rec.	\$ 1,178,507	\$ -

(1) Description of Basis for Pricing

Services are provided at cost.

Description of Avista Capital II (Trust) Expenses

In 1997, the Company issued Floating Rate Junior Subordinated Deferrable Interest Debentures, Series B, with principle amount of \$51.5 million to Avista Capital II, an affiliated business trust formed by the Company. Avista Capital II then issued to investors \$50.0 million of Preferred Trust Securities and also issued \$1.5 million of Common Trust Securities to the Company. In December 2000, the Company purchased \$10.0 million of the Preferred Trust Securities. In the end, customers are paying for the \$40.0 million (\$51.5 - \$1.5 -\$10.0) of Floating Rate Junior Subordinated Deferrable Interest Debentures (debt). The current interest rate on this debit is 1.10% and matures June 1, 2037. The associated interest charges for the trust carried on Avista's books for 2020 totaled \$712,864 and were recorded in FERC Account No. 427670 (interest expense). There are no other costs associated with this trust.

Description of Steam Plant Square, LLC Lease

Avista Utilities leases office space (two leases under separate Multi-Tenant Lease Agreements) from Steam Plant Square, LLC. For the first lease (suite 201/202), Avista Corporation assumed a lease in May 2003 from Avista Capital, Inc. that was renewed May 1, 2010. The basic terms of this lease (i.e., square footage, monthly rents, etc.) remained the same. A copy of the lease agreement was provided in Docket No. UI 306 (Order No. 11-071). The second space was leased in August 2010 (suite 211), with a copy of the lease agreement provided to the Commission in Docket No. UI 305 (Order No. 11-043). This lease was replaced in 2016 by a new

lease with essentially the same contract terms, but for amendments made to set the length of the lease (Order No. 16-413, Docket No. UI 372). The payments associated with both leases referenced above, reflective of the amended lease agreements, were recorded to FERC Account No. 931 (rents in the amount of \$64,790 as shown in Section II. 1., were for January 1, 2021 through May 21, 2021). Both Steam Plant Square and Steam Plant Brew Pub (owned by Avista Development, Inc.) were sold to Gerald Dicker of GVD Commercial Properties, and as such, Avista will no longer have associated affiliated transactions for the lease of the two locations at Steam Plant Square.

Miscellaneous Agreements and Transactions

During 2021 there were no Miscellaneous Agreements or Transactions to report.

VI. EMPLOYEE TRANSFERS

Avista Corporation no longer provides payroll services to its affiliates and therefore does not track employee transfers between affiliates.

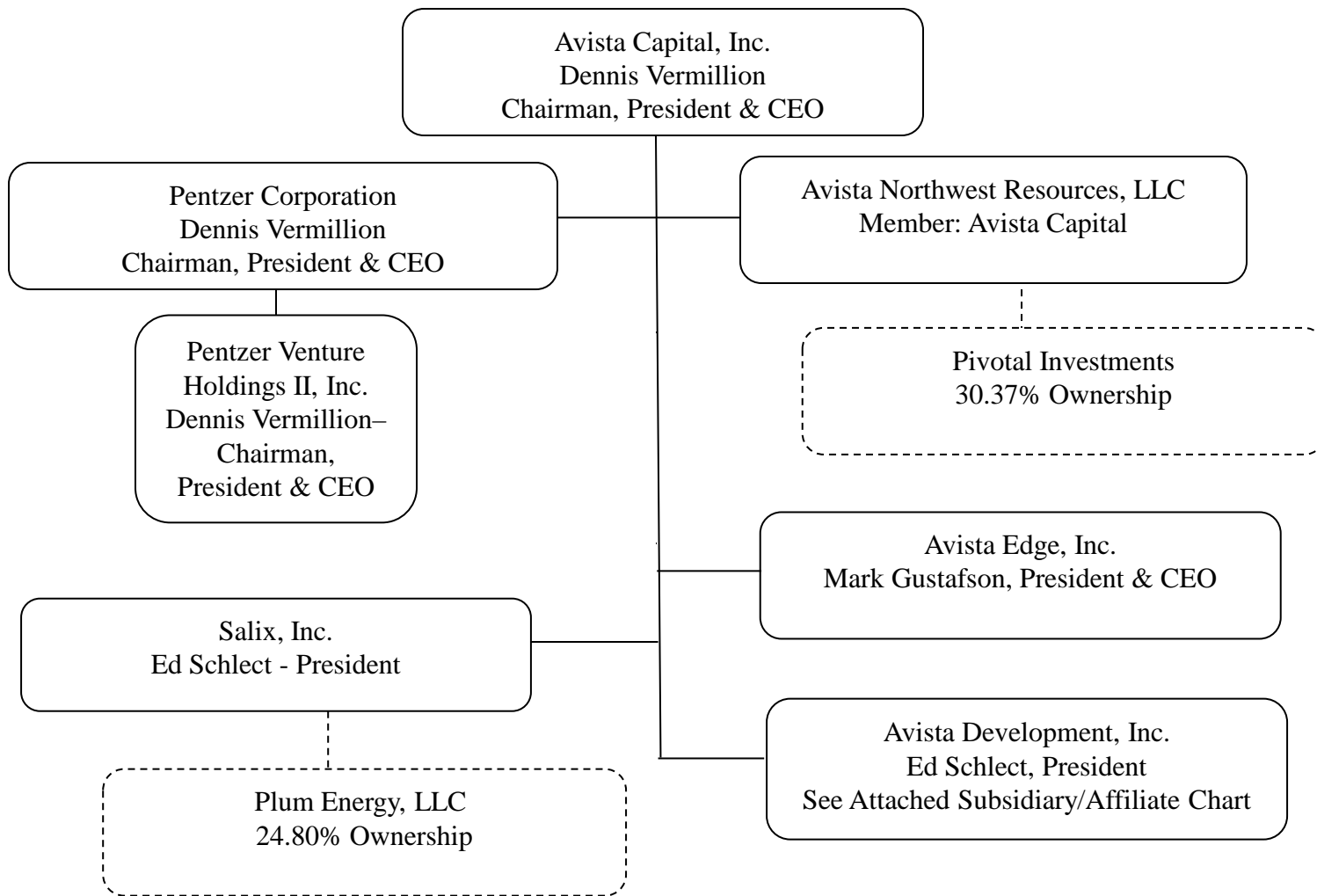
VII. INTRACOMPANY COST ALLOCATION PROCEDURES

See Section V. above. Avista Corporation charges all costs incurred by its affiliates directly to the respective affiliate.

VIII. COST ALLOCATION MANUAL

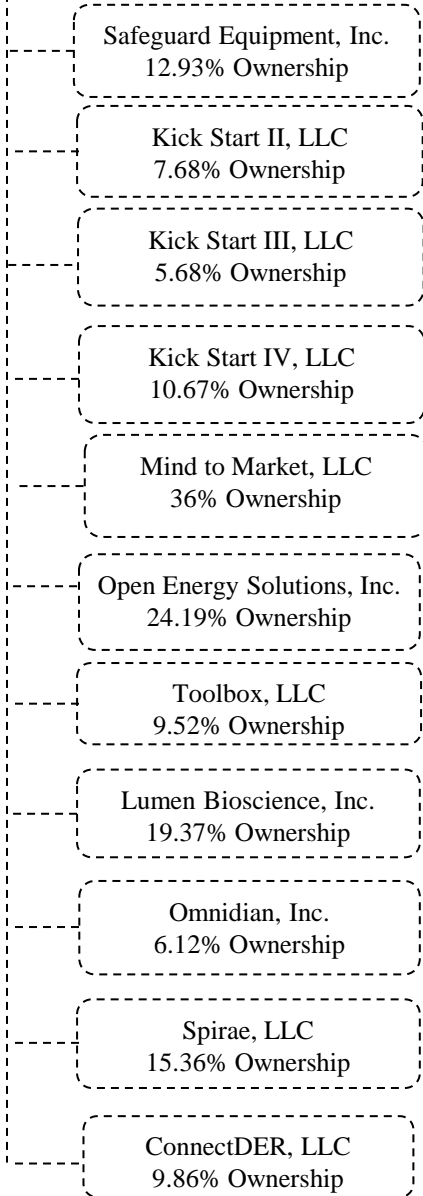
Pursuant to OAR 860-027-0048(6), attached as **Attachment 6** is Avista Corporation's Cost Allocation Manual.

ATTACHMENT 1



Companies are wholly owned unless otherwise indicated. Companies in dotted lines are affiliates in which we own greater than 5% non-controlling interest. This chart does not include limited partnership investment funds.

Avista Development, Inc.
Ed Schlect, President



Companies in dotted lines are affiliates in which we own greater than 5% non-controlling interest. This chart does not include limited partnership investment funds, but does include companies within the funds where Avista's direct and indirect ownership exceeds 5%.

ATTACHMENT 2



Corporate Secretary Department
November 1, 2021

Annual Meeting Held in May of Each Year

Directors:

Julie A. Bentz	Sena M. Kwawu	Heidi B. Stanley
Kristianne (Kristi) Blake	Scott H. Maw	Dennis P. Vermillion
Donald C. Burke	Scott L. Morris (Chairman)	Janet D. Widmann
Rebecca (Becky) A. Klein	Jeffry (Jeff) L. Philipps	

Officers:

Dennis P. Vermillion	President & Chief Executive Officer
Mark T. Thies	Executive Vice President, Chief Financial Officer & Treasurer
Jason R. Thackston	Senior Vice President, Energy Resources & Environmental Compliance Officer
Kevin J. Christie	Senior Vice President, External Affairs & Chief Customer Officer
Heather L. Rosentrater	Senior Vice President, Energy Delivery & Shared Services
Bryan A. Cox	Vice President, Safety & Human Resources
Gregory C. Hesler	VP, General Counsel, Corporate Secretary & Chief Ethics/Compliance Officer
Latisha D. Hill	Vice President, Community & Economic Vitality
James M. Kensok	Vice President, Chief Information Officer & Chief Security Officer
Ryan L. Krasselt	Vice President, Controller & Principal Accounting Officer
David J. Meyer	Vice President & Chief Counsel for Regulatory & Governmental Affairs
Edward D. Schlect Jr.	Vice President & Chief Strategy Officer
Jason E. Lang	Assistant Treasurer
Daniel L. Loutzenhiser	Assistant Treasurer
Susan Y. Fleming	Assistant Corporate Secretary

Governance & Corporate Responsibility Committee

Donald C. Burke
Scott H. Maw
Janet D. Widmann
Kristianne Blake – Chair

Executive Committee

Kristianne Blake
Heidi B. Stanley
Dennis P. Vermillion
Scott L. Morris – Chair

Audit Committee

Kristianne Blake
Heidi B. Stanley
Donald C. Burke (financial expert) – Chair

Compensation & Organization Committee

Rebecca A. Klein
Scott H. Maw – Chair
Jeffry L. Philipps

Finance Committee

Julie A. Bentz
Sena M. Kwawu
Scott L. Morris
Jeffry L. Philipps
Janet D. Widmann – Chair

Environmental, Technology & Operations Committee

Julie A. Bentz
Sena M. Kwawu
Heidi B. Stanley
Rebecca A. Klein – Chair

All Committees are comprised of independent Board members as defined under the rules of the NYSE, with the exception of the Finance and Executive Committees (which are not required to be independent). The Company was formed as The Washington Water Power Company in 1889 and changed its name to Avista Corp. on January 1, 1999.

Current as of February 28, 2019

611 EAST SPRAGUE, LLC

(An Affiliate of Avista Development, Inc. – 36.51% ownership)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Members:

Avista Development, Inc.

South Landing Investors, LLC

General Manager

Dean Allen, McKinstry

Current as of May 11, 2021

AJT MINING PROPERTIES, INC.

(A Subsidiary of Alaska Energy and Resources Company)

5601 Tongard Ct.

Juneau, AK 99801

(907) 790-2222

Directors:

Gregory C. Hesler

Bruce Howard

Mark T. Thies

Dennis P. Vermillion

Officers:

Dennis P. Vermillion Chairman of the Board

Bruce Howard President

Connie Hulbert Treasurer and Assistant Corporate Secretary

Christy Yearous Vice President and Generation Engineer

Debbie Driscoll Corporate Secretary

ALASKA ELECTRIC LIGHT AND POWER COMPANY

(A Subsidiary of Alaska Energy and Resources Company)

5601 Tonsgard Ct.

Juneau, AK 99801

(907) 790-2222

Directors:

Britt Bachtel-Browning

Bruce Howard

Connie Hulbert

Mark T. Thies

Dennis P. Vermillion

Officers:

Dennis P. Vermillion

Chairman of the Board

Constance Hulbert

President, General Manager

Brandon Cullum

Vice President, Chief Financial Officer and Treasurer

Christy Yearous

Vice President of Power Generation

Debbie Driscoll

Vice President, Director of Consumer Affairs and Corporate Secretary

Darrell Wetherall

Vice President of Transmission and Distribution

Rod Ahlbrandt

Vice President, Director of Information Technology

Alec Mesdag

Vice President, Director of Energy Services and Revenue Metering

Oksana Midgett

Assistant Treasurer, Controller

Steve Vorderbruggen

Assistant Treasurer, Power Generation System Engineer – Electrical

Bryan Farrell

Assistant Treasurer, Power Generation System Engineer – Mechanical

Quincy Judson

Assistant Corporate Secretary, T&D Electrical Engineer

Stuart Stephens

Assistant Corporate Secretary, Assistant Director of Information Technology

ALASKA ENERGY AND RESOURCES COMPANY

(A Subsidiary of Avista Corp.)

5601 Tonsgard Ct.

Juneau, AK 99801

(907) 790-2222

Directors:

Gregory C. Hesler

Bruce Howard

Mark T. Thies

Dennis P. Vermillion

Officers:

Dennis P. Vermillion Chairman of the Board & President

Connie Hulbert Vice President

Brandon Cullum Treasurer

Gregory C. Hesler Corporate Secretary

Susan Y. Fleming Assistant Corporate Secretary

Debbie Driscoll Assistant Corporate Secretary

Current as of May 11, 2021

AVISTA CAPITAL, INC.

(A Subsidiary of Avista Corporation)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Directors:

Gregory C. Hesler

Mark T. Thies

Dennis P. Vermillion

Officers:

Dennis P. Vermillion

Chairman of the Board, President & CEO

Mark T. Thies

Executive Vice President, Chief Financial Officer & Treasurer

Gregory C. Hesler

Vice President & Corporate Secretary

Ryan L. Krasselt

Vice President

Susan Y. Fleming

Assistant Corporate Secretary

Jason E. Lang

Assistant Treasurer

The Company was formed as Avista Corp. before changing its name to Avista Capital on August 17, 1998.

AVISTA DEVELOPMENT, INC.

(A Subsidiary of Avista Capital, Inc.)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Directors:

Gregory C. Hesler

Mark T. Thies

Dennis P. Vermillion

Officers:

Dennis P. Vermillion

Chairman of the Board and CEO

Edward D. Schlect Jr.

President

Mark T. Thies

Executive Vice President, Chief Financial Officer & Treasurer

Latisha Hill

Senior Vice President

Gregory C. Hesler

Vice President & Corporate Secretary

Susan Y. Fleming

Assistant Corporate Secretary

Jason E. Lang

Assistant Treasurer

The Company was formed as WP Finance Co. before changing its name to Avista Development. Pentzer Development, Inc. and Washington Irrigation & Development Company merged with and into Avista Development in October 1998.

AVISTA EDGE, INC.

(A Subsidiary of Avista Capital)
12 N Sheridan, Suite 340
Spokane, WA 99202
(509) 489-0500

Directors:

Bryan A. Cox
Mark W. Gustafson
Latisha D. Hill
James M. Kensok
Edward D. Schlect, Jr.
Mark T. Thies
Dennis P. Vermillion

Officers:

Dennis P. Vermillion	Chairman of the Board
Mark W. Gustafson	President & Chief Executive Officer
Mark T. Thies	Executive Vice President, Chief Financial Officer & Treasurer
David G. Schafer	Vice President – Product and Innovation
Sean M. Chambers	Vice President – Network Engineering
Gregory C. Hesler	Corporate Secretary
Susan Y. Fleming	Assistant Corporate Secretary

AVISTA NORTHWEST RESOURCES, LLC

(An Affiliate of Avista Capital)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Member:

Avista Capital

Officers (Managers):

Dennis P. Vermillion

President and Chief Executive Officer

Mark T. Thies

Executive Vice President & Chief Financial Officer

Ryan L. Krasselt

Vice President & Treasurer

Gregory C. Hesler

Vice President & Corporate Secretary

Susan Y. Fleming

Assistant Corporate Secretary

Most of our LLC's do not have officers. This particular one was formed with officers as the managers.

COURTYARD OFFICE CENTER, LLC

(An Affiliate of Avista Capital, Inc.)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Member:

Avista Development, Inc.

Manager

Troy Dehnel

PENTZER CORPORATION

(A Subsidiary of Avista Capital, Inc.)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Directors:

Mark T. Thies

Jason Thackston

Dennis P. Vermillion

Officers:

Dennis P. Vermillion

Chairman, President & Chief Executive Officer

Mark T. Thies

Executive Vice President, Chief Financial Officer & Treasurer

Gregory C. Hesler

Vice President & Corporate Secretary

Susan Y. Fleming

Assistant Corporate Secretary

Jason E. Lang

Assistant Treasurer

PENTZER VENTURE HOLDINGS II

(A Subsidiary of Pentzer Corporation)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Directors:

Mark T. Thies

Jason Thackston

Dennis P. Vermillion

Officers:

Dennis P. Vermillion

Mark T. Thies

Gregory C. Hesler

Susan Y. Fleming

Jason E. Lang

Chairman, President & Chief Executive Officer

Executive Vice President, Chief Financial Officer & Treasurer

Vice President & Corporate Secretary

Assistant Corporate Secretary

Assistant Treasurer

SALIX, INC.

(A Subsidiary of Avista Capital)
1411 E. Mission Ave.
Spokane, WA 99202
(509) 489-0500

Directors:

Gregory C. Hesler
Edward D. Schlect Jr
Mark T. Thies
Dennis P. Vermillion

Officers:

Edward D. Schlect Jr.	President
Mark T. Thies	Treasurer
Gregory C. Hesler	Corporate Secretary
Susan Y. Fleming	Assistant Corporate Secretary

SNETTISHAM ELECTRIC COMPANY

(A Subsidiary of Alaska Energy and Resources Company)

5601 Tonsgard Ct.

Juneau, AK 99801

(907) 780-2222

Directors:

Darrell Wetherall

Connie Hulbert

Jason Thackston

Officers:

Christy Yearous

President

Connie Hulbert

Vice President

Darrell Wetherall

Treasurer

Debbie Driscoll

Corporate Secretary

Current as of February 6, 2018

SOUTH LANDING BUILDING A, LLC

(An Affiliate of Avista Development, Inc. – 32% ownership)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Members:

Avista Development, Inc.

South Landing Investors, LLC

General Manager

Dean Allen, McKinstry

Current as of March 27, 2019

SPOKANE EDO, LLC

(An Affiliate of Avista Development, Inc. – 50% ownership)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Members:

Avista Development, Inc.

McKinstry Essention

General Manager

Dean Allen, McKinstry

Current as of March 27, 2019

SPOKANE ECO DISTRICT I, LLC

(An Affiliate of Avista Development, Inc. – 50% ownership)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Members:

Avista Development, Inc.

McKinstry Essention

General Manager

Dean Allen, McKinstry

Current as of June 15, 2021

UNIVERSITY DEVELOPMENT COMPANY, LLC.

(A Subsidiary of Avista Development, Inc.)

1411 E. Mission Ave.

Spokane, WA 99202

(509) 489-0500

Members:

Avista Development, Inc.

Limited Manager

Peter Smith, Smith+Malek PLLC

ATTACHMENT 3

REDACTED



Subsidiary Balance Sheets
December 31, 2021

[REDACTED]

[REDACTED]



Subsidiary Income Statements - YTD
202112

[REDACTED]							
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
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[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]





ALASKA Income Statements - YTD

202112

The table is a financial statement with four main columns and multiple rows. A horizontal line is drawn across the middle of the table. The top and bottom rows contain a wide range of data, while the middle rows contain specific line items. The rightmost column appears to be a total or balance column. The table is heavily redacted with black bars covering most of the data cells.



[Redacted Title]

[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
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[Redacted]		[Redacted]	[Redacted]	[Redacted]



Subsidiary Income Statements - YTD

202112

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
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[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

[REDACTED]

Dec 31, 21

[REDACTED]	[REDACTED]
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[REDACTED]	[REDACTED]

[REDACTED]

Dec 31, 21

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
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[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]



Jan 21 Feb 21 Mar 21 Apr 21 May 21 Jun 21 Jul 21 Aug 21 Sep 21 Oct 21 Nov 21 Dec 21 TOTAL

[Redacted text blocks]

Table with 12 columns (Jan 21 to TOTAL) and 10 rows of data. Most cells are redacted with black bars.

[REDACTED]

Dec 31, 21

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

CONSOLIDATED STATEMENTS OF OPERATIONS

	2021	2020	2019	2018	2017	2016
Operating Revenue						
Operating Expenses						
Operating Income						
Non-Operating Income						
Income Before Income Taxes						
Income Tax Expense						
Net Income						
Other Comprehensive Income						
Comprehensive Income						
Other Income						
Other Expenses						
Other Income						
Other Expenses						
Other Income						
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Other Income						
Other Expenses						

ATTACHMENT 4

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers - AMA Percent	01-01-2021 thru 12-31-2021	402,652 100.000%	262,758 65.257%	139,894 34.743%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2021 thru 12-31-2021	29,962,128 100.000%	17,630,447 58.842%	12,331,681 41.158%
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accts 500 - 598		28,881,614	16,720,518	12,161,096
		Direct O & M Accts 901 - 935		41,330,083	28,709,390	12,620,693
		Total		70,211,697	45,429,908	24,781,789
		Percentage		100.000%	64.704%	35.296%
		Direct Labor Accts 500 - 598		11,062,279	7,376,236	3,686,043
		Direct Labor Accts 901 - 935		6,332,931	4,359,405	1,973,526
		Total		17,395,210	11,735,641	5,659,569
		Percentage		100.000%	67.465%	32.535%
		Number of Customers		405,775	264,439	141,336
		Percentage		100.000%	65.169%	34.831%
		Net Direct Plant		1,447,497,356	993,951,438	453,545,918
		Percentage		100.000%	68.667%	31.333%
4		Total Percentages		400.000%	266.005%	133.995%
		Percent		100.000%	66.501%	33.499%

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION PERCENTAGES			E-ALL-12A
For Twelve Months Ended December 31, 2021			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		86,534,322	71,831,775	9,996,688	4,705,859
		Direct O & M Accts 500 - 894		56,986,936	41,483,949	10,661,146	4,841,841
		Direct O & M Accts 901 - 935		5,344,411	3,666,556	1,677,855	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments		148,865,669	116,982,280	22,335,689	9,547,700
		Total		100.000%	78.582%	15.004%	6.414%
		Percentage					
		Direct Labor Accts 500 - 894		58,107,051	43,787,244	9,876,450	4,443,357
		Direct Labor Accts 901 - 935		25,672,539	18,836,884	3,371,196	3,464,459
		Direct Labor Accts 901 - 905 Utility 9 Only		6,716,625	4,683,857	2,032,768	0
		Total		90,496,215	67,307,985	15,280,414	7,907,816
		Percentage		100.000%	74.377%	16.885%	8.738%
		Number of Customers at		767,163	400,172	262,104	104,887
		Percentage		100.000%	52.163%	34.165%	13.672%
		Net Direct Plant		4,005,991,635	2,999,209,274	670,088,277	336,694,084
		Percentage		100.000%	74.868%	16.727%	8.405%
		Total Percentages		400.000%	279.990%	82.782%	37.229%
		Average (CD AA)		100.000%	69.998%	20.695%	9.307%

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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2021
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		13,741,953	0	9,343,552 4,398,401
		Direct O & M Accts 901 - 935		15,267,063	0	10,498,905 4,768,158
		Direct O & M Accts 901 - 905 Utility 9 Only		1,677,855	0	1,677,855 0
		Total		30,686,871	0	21,520,312 9,166,559
		Percentage		100.000%	0.000%	70.129% 29.871%
		Direct Labor Accts 500 - 894		9,747,473	0	6,722,886 3,024,587
		Direct Labor Accts 901 - 935		4,242,868	0	2,092,490 2,150,378
		Direct Labor Accts 901 - 905 Utility 9 Only		2,032,768	0	2,032,768 0
		Total		16,023,109	0	10,848,144 5,174,965
		Percentage		100.000%	0.000%	67.703% 32.297%
		Number of Customers at Percentage		366,991	0	262,104 104,887
				100.000%	0.000%	71.420% 28.580%
		Net Direct Plant Percentage		988,383,327	0	653,112,453 335,270,874
				100.000%	0.000%	66.079% 33.921%
		Total Percentages		400.000%	0.000%	275.330% 124.670%
		Average (GD AA)		100.000%	0.000%	68.833% 31.167%

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RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION PERCENTAGES			E-ALL-12A
For Twelve Months Ended December 31, 2021			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		81,838,442	71,831,775	10,006,667	0
		Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
		Adjustments		0	0	0	0
		Total		133,984,159	113,315,724	20,668,435	0
		Percentage		100.000%	84.574%	15.426%	0.000%
		Direct Labor Accts 500 - 894		53,666,504	43,787,244	9,879,260	0
		Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
		Total		76,385,731	62,624,128	13,761,603	0
		Percentage		100.000%	81.984%	18.016%	0.000%
		Number of Customers at Percentage		662,276	400,172	262,104	0
				100.000%	60.424%	39.576%	0.000%
		Net Direct Plant Percentage		3,605,436,980	2,952,324,527	653,112,453	0
				100.000%	81.885%	18.115%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	308.867%	91.133%	0.000%
				100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	12-01-2020 thru 12-31-2021	1,373,652,370	946,493,796	427,158,574	
				100.000%	68.903%	31.097%	
11		Book Depreciation Percent	01-01-2021 thru 12-31-2021	139,497,202	92,869,709	46,627,493	
				100.000%	66.575%	33.425%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2021
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	12-01-2020 thru 12-31-2021	3,325,903,300 100.000%	2,236,798,571 67.254%	1,089,104,729 32.746%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2020 thru 12-31-2021	287,768,051 100.000%	193,773,286 67.337%	93,994,765 32.663%
14		Net Allocated Schedule M's - AMA Percent	01-01-2021 thru 12-31-2021	-131,158,143 100.000%	-89,433,247 68.187%	-41,724,896 31.813%
99	Input	Not Allocated		0.000%	0.000%	0.000%

ATTACHMENT 5

August 2018

Avista Corp. Cash Management Guidelines and Procedures

In order to efficiently manage cash at the corporate and subsidiary levels, minimize borrowing costs and maximize investment returns, the following procedures should be followed regarding cash management activity between Avista Corp, Avista Capital and Avista Capital Subsidiaries (AERC and its subsidiaries are excluded from these guidelines.)

I. Investment/Borrowing Policies

All excess subsidiary company cash will be managed at the Avista Corp. level. Cash will be transferred to the subsidiaries through Avista Capital to cover payables according to the guidelines set below. (Note: A Master Promissory Note in effect for any Subsidiary will supersede these guidelines.)

1. Avista Capital may maintain a money market account with a maximum balance of \$1,000,000, unless known payments are occurring within 30 days. This account may be used to fund subsidiary payables. Avista Capital cash balances over \$1,000,000 and up to the outstanding loan balance will be transferred to Avista Corp as a payment against the outstanding borrowings on the loan between Avista Corp and Avista Capital.
2. Avista Capital may borrow from Avista Corp., up to \$40MM, to cover subsidiary company cash needs in accordance with board-approved limits. Avista Capital may loan excess funds to Avista Corp upon receipt of appropriate approvals. Regulatory restrictions should be considered prior to transferring funds between the utility and non-regulated subsidiaries. The current guidance in Washington is WAC 480-100-244 and in Oregon it is Order No. 07-297.
3. Unless specifically stated in a master promissory note, all loans between companies are unsecured.
4. Subsidiaries with cash deficits may borrow from Avista Capital. Borrowings will be in accordance with each company's board-approved limits. Subsidiaries will repay or loan excess funds to Avista Capital.
5. Investment/Borrowing Rates Between Avista Corp. and Avista Capital:
 - a) Upon receiving appropriate approvals, excess Avista Capital cash may be invested with (loaned to) Avista Corp. at a rate equal to Avista Corp.'s avoided short-term borrowing cost, which is the short-term borrowing rate related to Avista Corp.'s credit facility (currently estimated at the one-month LIBOR plus 77.5 basis points). The rate will be reset monthly with the LIBOR rate in effect on the second business day of each month.

At times Avista Corp may have no outstanding borrowings under the credit facility. If there are no outstanding borrowings under the credit facility, excess cash should be utilized to pay down borrowings on other short-term borrowing instruments (if any) and the borrowing rate should be adjusted to the avoided short-term borrowing rate applicable to the borrowings that were re-paid.

At times, Avista Corp may have no outstanding cash borrowings on the credit facility or other short-term borrowing facilities. If there are no cash borrowings under any facility, excess cash should be invested until the funds can be utilized.

- b) Avista Capital may borrow from Avista Corp. up to \$40MM, subject to board-approved limits, at a rate equal to at least the Alternate Base Rate (as defined in the credit facility), currently estimated at the Prime rate. This rate will be reset at such time as the Agent bank on the Avista Corp. credit agreement changes the Prime rate or the margin is changed per the credit facility pricing grid.

6. Investment/Borrowing Rates Between Avista Capital and Subsidiary Companies:
Subsidiaries of Avista Capital which are wholly-owned and are not expected to seek outside investors within the next two years will not be charged interest on borrowings or receive interest on invested funds with Avista Capital. The following interest rate guidelines apply to all other subsidiaries:
 - a) Subsidiary companies will borrow from Avista Capital at a rate equal to at least the Alternate Base Rate (as defined in the credit facility), currently estimated at the Prime rate. This rate will be reset at such time as the Prime rate is changed by the Agent bank on the Avista Corp. credit agreement changes the Prime rate or the margin is changed per the credit facility pricing grid.
 - b) Subsidiary company cash invested with (loaned to) Avista Capital will be at a rate equal to Avista Corp.'s avoided short-term borrowing cost, which is the short-term borrowing rate related to Avista Corp.'s credit facility (currently estimated at the one-month LIBOR plus 77.5 basis points). The rate will be reset monthly with the LIBOR rate in effect on the second business day of each month.
7. The Avista Corp. subsidiary accountant will maintain daily interest schedules of all borrowings and repayments between all subsidiary companies. Documentation will include the date and amount of the borrowing or repayment, the maturity date, if any, the applicable interest rate, and daily balances of all outstanding loans.

II. Subsidiary Cash Management Guidelines

1. Cash Balances
Subsidiary companies will keep a maximum of \$50,000 cash balance per book in their checking accounts at any time. Accurate up-to-date balances must be maintained and deposit information should be updated when funds are received. This information is available currently via Wells Fargo Commercial Electronic Office reports or through the Cash Manager for Avista Corp. Excess balances resulting from large deposits should be transferred to Avista Capital for investment or to pay down loan balances. Transfers of excess cash to Avista Capital may be incorporated in the weekly funding request for payables. Please contact the Avista Corp. Subsidiary Accountant for details.
2. Funding Requests from Avista Capital
Funding requests for ACH, in-bank transfers or wires must be sent to Accounts Payable and the Treasury team by 9:00 a.m. for that day's funding for wires and next day for ACH. For cost minimization, ACH or in-bank transfers are preferred. Vouchers, wires and ACH must be approved by an authorized approver for funding from Avista Capital. . Funds will not be transferred without proper signatures.

Please note: For funding requests over \$500K please notify the Avista Corp. cash manager of the due date as far in advance as possible.
3. Emergency Funding
Emergency funding is generally initiated in the form of a wire. If a request is needed after 9:00 am but before 3:00 pm, this would be considered emergency and a phone call is necessary to Accounts Payable to request the funding. In addition an email with appropriate approvals should be sent to Accounts Payable and Treasury. Same day transfer of funds over \$50,000 may be accommodated but cannot be guaranteed. Contact should be made with the Subsidiary Accountant or Cash Manager for availability of same day funds.

All funding requests from subsidiaries, whose accounting function is not done at the corporate offices, must be approved by an authorized person at the subsidiary.

4. Intercompany payments

Intercompany payments between Avista Corp, Avista Capital and all Subsidiaries should be made electronically. (Electronically may encompass transfers between accounts when the accounts are at the same banking institution.) This includes payments for work orders, payroll and taxes.

These cash management guidelines and procedures will be reviewed at least annually, and at the time the Avista Corp. bank credit agreement is renewed.

Approved:

By: _____

CFO, Treasurer – Avista Corp.

**COST ALLOCATION MANUAL
OF
AVISTA CORPORATION
d/b/a AVISTA UTILITIES**

Avista Corp. dba Avista Utilities
Cost Allocation Manual
For the year 2021

This report is provided pursuant to OAR 860-027-0048, Section 5.

I.) Overview/Introduction

The purpose of Avista Utilities Cost Allocation Manual is to describe the methodologies for allocating direct, indirect and shared service costs between the Utility and its nonregulated affiliated activities.

All corporate support provided and costs incurred, including labor costs loaded for benefits, are billed directly to affiliates at cost. No allocation of expenses occurs.

II.) Narrative Description of Avista's Nonregulated Activities and Affiliates

a. List of utility Non-Regulated Activities:

Not applicable.

b. List of utility Affiliates & Subsidiaries that meet the requirements of ORS 757.15:

Please see the Oregon Affiliated Interest Report filed with the Oregon Commission on or before June 1 annually, Section I.C., pages 2-4.

III.) Description of Methods for Calculation and Allocation of Costs

a. Service Transactions

Electricity and natural gas sales are priced according to approved tariffs. See <https://www.myavista.com/about-us/our-rates-and-tariffs> for current tariffs used to price services provided.

b. Non-Service Transactions

Avista Corporation Corporate Support –

On a regular basis, general office employees, of Avista Corporation spend time on corporate service support, such as accounting, federal income tax filing, planning, graphic services, etc. for affiliates. Their time is charged directly to suspense accounts (Deferred Debit 186), loaded for benefits and then established as a receivable (Account 146) when billed to the affiliate. If other resources are expended during the course of this work such as travel or consulting services, these costs are also charged to suspense accounts and billed to the affiliate.

All corporate support provided, and costs incurred, are billed to affiliates at cost. No additional margin or profit is included and no assets are allocated. Suspense and capture of Avista Corporation employee costs, which are then billed back to the affiliates at cost, serve to reduce the expenses that must be borne by the utility.

IV.) Labor Allocation Methods

a. Payroll Loadings and Overheads

The Company's payroll loadings and overhead billing rates are reviewed monthly and adjusted as necessary, to reflect changes in costs and usage. The following rates are the 2021 Budgeted rates.

DESCRIPTION	2021 BUDGET RATES
Labor Related:	
Payroll Benefits	63.47%
Paid Time Off	16.87%
Payroll Taxes	8.36%

b. Service Provider and Administrative Allocations

As described in section III.) b. above, all corporate support provided, and costs incurred, are direct billed to affiliates at cost. No allocations occur.

V.) Organization Chart

Please see the Oregon Affiliated Interest Report filed with the Oregon Commission on or before June 1 annually, Section I., page 1. A full size (8 ½ x 11) copy is also provided as Attachment 1 to that report.