

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	21,390,781	16,182,899	5,207,882
	Adjustments			
	Adjusted Net Operating Income (Loss)	21,390,781	16,182,899	5,207,882
E-APL	Electric Net Rate Base	3,041,507,744	2,053,966,786	987,540,958
	<b>RATE OF RETURN</b>	<b>0.703%</b>	<b>0.788%</b>	<b>0.527%</b>

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

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

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers Percent	7-01-2022 thru 07-31-2022	407,215 100.000%	265,313 65.153%	141,902 34.847%
3	E-OPS	Direct Distribution Operating Expense Percent	7-01-2022 thru 07-31-2022	3,334,463 100.000%	2,449,454 73.459%	885,009 26.541%
	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: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>			
For Month Ended July 31, 2022			
Average of Monthly Averages Basis			

AVISTA UTILITIES

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

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

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

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

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

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		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 - AMA	06-01-2022 thru 07-31-2022	1,453,766,977	996,777,565	456,989,412	
		Percent		100.000%	68.565%	31.435%	
11		Book Depreciation	7-01-2022 thru 07-31-2022	12,119,093	8,107,955	4,011,138	
		Percent		100.000%	66.902%	33.098%	

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

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	06-01-2022 thru 07-31-2022	3,505,150,977 100.000%	2,350,615,969 67.062%	1,154,535,008 32.938%
13	E-PLT	Net Electric General Plant - AMA Percent	06-01-2022 thru 07-31-2022	292,887,030 100.000%	198,178,169 67.664%	94,708,861 32.336%
14		Net Allocated Schedule M's - AMA Percent	7-01-2022 thru 07-31-2022	-11,480,757 100.000%	-7,762,179 67.610%	-3,718,578 32.390%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	28,327,758	0	28,327,758	18,853,611	0	18,853,611	9,474,147	0
99	442200	Commercial - Firm & Int.	28,315,234	0	28,315,234	20,585,754	0	20,585,754	7,729,480	0
1	442300	Industrial	10,306,307	0	10,306,307	5,725,999	0	5,725,999	4,580,308	0
99	444000	Public Street & Highway Lighting	544,592	0	544,592	310,005	0	310,005	234,587	0
99	448000	Interdepartmental Revenue	113,841	0	113,841	96,542	0	96,542	17,299	0
99	499XXX	Unbilled Revenue	7,209,659	0	7,209,659	4,613,851	0	4,613,851	2,595,808	0
TOTAL SALES TO ULTIMATE CUSTOMERS			74,817,391	0	74,817,391	50,185,762	0	50,185,762	24,631,629	0
1	447XXX	Sales for Resale	0	15,033,401	15,033,401	0	9,851,388	9,851,388	0	5,182,013
TOTAL SALES OF ELECTRICITY			74,817,391	15,033,401	89,850,792	50,185,762	9,851,388	60,037,150	24,631,629	5,182,013
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	4,479	0	4,479	2,535	0	2,535	1,944	0
1	453000	Sales of Water & Water Power	0	48,999	48,999	0	32,109	32,109	0	16,890
1	454000	Rent from Electric Property	209,980	6,605	216,585	129,930	4,328	134,258	80,050	2,277
1	454100	Rent from Trnsmision Joint Use	535	0	535	159	0	159	376	0
1	456XXX	Other Electric Revenues	(2,181,603)	15,065,884	12,884,281	(1,181,939)	9,872,674	8,690,735	(999,664)	5,193,210
TOTAL OTHER OPERATING REVENUE			(1,966,609)	15,121,488	13,154,879	(1,049,315)	9,909,111	8,859,796	(917,294)	5,212,377
TOTAL ELECTRIC REVENUE			72,850,782	30,154,889	103,005,671	49,136,447	19,760,499	68,896,946	23,714,335	10,394,390

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	33,252	33,252	0	21,790	21,790	0	11,462
1	501XXX	Fuel	0	3,681,021	3,681,021	0	2,412,173	2,412,173	0	1,268,848
1	502000	Steam Expense	0	256,386	256,386	0	168,010	168,010	0	88,376
1	505000	Electric Expense	0	57,313	57,313	0	37,557	37,557	0	19,756
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	453,814	453,814	0	297,384	297,384	0	156,430
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	53,037	53,037	0	34,755	34,755	0	18,282
1	511000	Structures	0	59,560	59,560	0	39,030	39,030	0	20,530
1	512000	Boiler Plant	0	537,892	537,892	0	352,481	352,481	0	185,411
1	513000	Electric Plant	0	59,802	59,802	0	39,188	39,188	0	20,614
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	41,221	41,221	0	27,012	27,012	0	14,209
		TOTAL STEAM POWER GENERATION EXP	0	5,233,298	5,233,298	0	3,429,380	3,429,380	0	1,803,918
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	153,246	153,246	0	100,422	100,422	0	52,824
1	536000	Water for Power	0	98,828	98,828	0	64,762	64,762	0	34,066
1	537000	Hydraulic Expense	357,952	330,674	688,626	234,924	216,691	451,615	123,028	113,983
1	538000	Electric Expense	0	556,947	556,947	0	364,967	364,967	0	191,980
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	73,841	73,841	0	48,388	48,388	0	25,453
1	540000	Rent	0	131,587	131,587	0	86,229	86,229	0	45,358
1	540100	MT Trust Funds Land Settlement Rents	463,000	0	463,000	303,404	0	303,404	159,596	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	51,786	51,786	0	33,935	33,935	0	17,851
1	542000	Structures	0	61,727	61,727	0	40,450	40,450	0	21,277
1	543000	Reservoirs, Dams, & Waterways	0	20,064	20,064	0	13,148	13,148	0	6,916
1	544000	Electric Plant	0	291,306	291,306	0	190,893	190,893	0	100,413
1	545000	Miscellaneous Hydraulic Plant	0	62,951	62,951	0	41,252	41,252	0	21,699
		TOTAL HYDRO POWER GENERATION EXP	820,952	1,832,957	2,653,909	538,328	1,201,137	1,739,465	282,624	631,820
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	15,946	15,946	0	10,449	10,449	0	5,497
1	547XXX	Fuel	0	9,957,453	9,957,453	0	6,525,119	6,525,119	0	3,432,334
1	548000	Generation Expense	0	105,337	105,337	0	69,027	69,027	0	36,310
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	(179,196)	(179,196)	0	(117,427)	(117,427)	0	(61,769)
1	550000	Rent	0	6,351	6,351	0	4,162	4,162	0	2,189
		MAINTENANCE								
1	551000	Supervision & Engineering	0	30,323	30,323	0	19,871	19,871	0	10,452
1	552000	Structures	0	6,532	6,532	0	4,280	4,280	0	2,252
1	553000	Generating & Electric Equipment	0	469,915	469,915	0	307,935	307,935	0	161,980
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	121,444	121,444	0	79,582	79,582	0	41,862
		TOTAL OTHER POWER GENERATION EXP	0	10,534,105	10,534,105	0	6,902,998	6,902,998	0	3,631,107



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For Month Ended July 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	883,764	10,120,174	11,003,938	0	6,631,750	6,631,750	883,764	3,488,424
1	556000	System Control & Load Dispatching	0	67,066	67,066	0	43,948	43,948	0	23,118
E-557	557XXX	Other Expense	(278,571)	10,598,678	10,320,107	(2,767,316)	6,945,314	4,177,998	2,488,745	3,653,364
TOTAL OTHER POWER SUPPLY EXPENSE			605,193	20,785,918	21,391,111	(2,767,316)	13,621,012	10,853,696	3,372,509	7,164,906
TOTAL PRODUCTION OPERATING EXP			1,426,145	38,386,278	39,812,423	(2,228,988)	25,154,527	22,925,539	3,655,133	13,231,751
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	130,127	130,127	0	85,272	85,272	0	44,855
1	561000	Load Dispatching	0	232,733	232,733	0	152,510	152,510	0	80,223
1	562000	Station Expense	0	27,541	27,541	0	18,048	18,048	0	9,493
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	78,336	78,336	0	51,334	51,334	0	27,002
1	565XXX	Transmission of Electricity by Others	0	1,649,495	1,649,495	0	1,080,914	1,080,914	0	568,581
1	566000	Miscellaneous Transmission Expense	0	272,572	272,572	0	178,616	178,616	0	93,956
1	567000	Rent	0	10,532	10,532	0	6,902	6,902	0	3,630
MAINTENANCE										
1	568000	Supervision & Engineering	(175)	30,240	30,065	(175)	19,816	19,641	0	10,424
1	569000	Structures	47	66,724	66,771	0	43,724	43,724	47	23,000
1	570000	Station Equipment	0	58,236	58,236	0	38,162	38,162	0	20,074
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	(222)	81,549	81,327	5	53,439	53,444	(227)	28,110
1	572000	Underground Lines	0	(1)	(1)	0	(1)	(1)	0	0
1	573000	Service Miscellaneous	(128)	4,959	4,831	(175)	3,250	3,075	47	1,709
TOTAL TRANSMISSION OPERATING EXP			(478)	2,643,043	2,642,565	(345)	1,731,986	1,731,641	(133)	911,057

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For Month Ended July 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,331,018	2,551,704	3,882,722	975,330	1,672,132	2,647,462	355,688	879,572
E-DEPX		Depreciation Expense-Transmission	66,233	1,591,367	1,657,600	43,288	1,042,823	1,086,111	22,945	548,544
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,143	98,143	0	64,313	64,313	0	33,830
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	66,465	0	66,465	66,465	0	66,465	0	0
1	407324	Amortization of CDA CDR Fund	0	16,667	16,667	0	10,922	10,922	0	5,745
99	407327	Colstrip Reg. Asset Amortization	158,548	0	158,548	81,597	0	81,597	76,951	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,787	1,787	0	940
99	407360	Amortization of CS2 & COLSTRIP O&M	75,067	0	75,067	0	0	0	75,067	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,673	73,673	0	48,278	48,278	0	25,395
99	407395	Optional Renewable Power Revenue Offset	30,729	0	30,729	23,490	0	23,490	7,239	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407427	Colstrip Regulatory Deferral	(233,482)	0	(233,482)	(122,834)	0	(122,834)	(110,648)	0
99	407434	EIM Deferred O&M	(73,471)	0	(73,471)	0	0	0	(73,471)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,269,952)	0	(1,269,952)	(864,365)	0	(864,365)	(405,587)	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	38,620	0	38,620	0	0	0	38,620	0
99	407494	Amortization of Schedule 98 REC Rev	(146,614)	0	(146,614)	(146,614)	0	(146,614)	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(460)	(460)	0	(242)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,009,227	2,009,227	0	1,316,647	1,316,647	0	692,580
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(197,534)	6,342,806	6,145,272	(113,558)	4,156,442	4,042,884	(83,976)	2,186,364
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	1,228,133	47,372,127	48,600,260	(2,342,891)	31,042,955	28,700,064	3,571,024	16,329,172

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	51,972	195,058	247,030	41,814	143,288	185,102	10,158	51,770
3	582000	Station Expense	86,755	1,761	88,516	43,349	1,294	44,643	43,406	467
3	583000	Overhead Line Expense	134,551	74,258	208,809	79,591	54,549	134,140	54,960	19,709
3	584000	Underground Line Expense	138,048	0	138,048	69,384	0	69,384	68,664	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	0	0	0	0	0	0	0	0
3	586000	Meter Expense	167,195	877	168,072	135,192	644	135,836	32,003	233
3	587000	Customer Installations Expense	65,050	5,814	70,864	39,400	4,271	43,671	25,650	1,543
3	588000	Miscellaneous Distribution Expense	176,373	252,342	428,715	95,029	185,368	280,397	81,344	66,974
3	589000	Rent	0	11,291	11,291	0	8,294	8,294	0	2,997
		MAINTENANCE:								
3	590000	Supervision & Engineering	17,429	67,443	84,872	11,971	49,543	61,514	5,458	17,900
3	591000	Structures	79,773	2,018	81,791	33,933	1,482	35,415	45,840	536
3	592000	Station Equipment	52,975	(9,735)	43,240	39,126	(7,151)	31,975	13,849	(2,584)
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	2,172,318	22,700	2,195,018	1,727,541	16,675	1,744,216	444,777	6,025
3	594000	Underground Lines	89,916	0	89,916	68,610	0	68,610	21,306	0
3	595000	Line Transformers	45,194	0	45,194	36,665	0	36,665	8,529	0
3	596000	Street Light & Signal System Maintenance Exp	3,105	0	3,105	3,576	0	3,576	(471)	0
3	597000	Meters	3,920	0	3,920	3,022	0	3,022	898	0
3	598000	Miscellaneous Distribution Expense	49,888	8,976	58,864	21,250	6,594	27,844	28,638	2,382
		TOTAL DISTRIBUTION OPERATING EXP	3,334,462	632,803	3,967,265	2,449,453	464,851	2,914,304	885,009	167,952
E-DEPX		Depreciation Expense-Distribution	4,731,577	7,117	4,738,694	3,110,571	5,228	3,115,799	1,621,006	1,889
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,500	0	9,500	9,500	0	9,500	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,464,517	0	4,464,517	3,898,786	0	3,898,786	565,731	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,205,594	7,117	9,212,711	7,018,857	5,228	7,024,085	2,186,737	1,889
		TOTAL DISTRIBUTION EXPENSES	12,540,056	639,920	13,179,976	9,468,310	470,079	9,938,389	3,071,746	169,841

RESULTS OF OPERATIONS		Report ID:
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For Month Ended July 31, 2022		
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AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	4,000	4,000	0	2,606	2,606	0	1,394
2	902000	Meter Reading Expenses	29,169	11,998	41,167	21,678	7,817	29,495	7,491	4,181
2	903XXX	Customer Records & Collection Expenses	45,207	462,318	507,525	21,526	301,214	322,740	23,681	161,104
2	904000	Uncollectible Accounts	429,560	2	429,562	322,622	1	322,623	106,938	1
2	905000	Misc Customer Accounts	0	34,169	34,169	0	22,262	22,262	0	11,907
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>503,936</b>	<b>512,487</b>	<b>1,016,423</b>	<b>365,826</b>	<b>333,900</b>	<b>699,726</b>	<b>138,110</b>	<b>178,587</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	3,195,990	7,616	3,203,606	2,239,323	4,962	2,244,285	956,667	2,654
2	909000	Advertising	13	14,336	14,349	8	9,340	9,348	5	4,996
2	910000	Misc Customer Service & Info Exp	0	4,437	4,437	0	2,891	2,891	0	1,546
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>3,196,003</b>	<b>26,389</b>	<b>3,222,392</b>	<b>2,239,331</b>	<b>17,193</b>	<b>2,256,524</b>	<b>956,672</b>	<b>9,196</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	47,323	2,353,729	2,401,052	41,134	1,565,253	1,606,387	6,189	788,476
4	921000	Office Supplies & Expenses	312	389,919	390,231	312	259,300	259,612	0	130,619
4	922000	Admin Exp Transferred--Credit	0	(9,377)	(9,377)	0	(6,236)	(6,236)	0	(3,141)
4	923000	Outside Services Employed	25,962	1,054,351	1,080,313	25,962	701,154	727,116	0	353,197
4	924000	Property Insurance Premium	0	201,782	201,782	0	134,187	134,187	0	67,595
4	925XXX	Injuries and Damages	274,144	508,932	783,076	189,697	338,445	528,142	84,447	170,487
4	926XXX	Employee Pensions and Benefits	232,094	2,428,645	2,660,739	150,239	1,615,073	1,765,312	81,855	813,572
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	161,125	447,952	609,077	108,825	293,543	402,368	52,300	154,409
4	930000	Miscellaneous General Expenses	7,442	126,373	133,815	7,226	84,039	91,265	216	42,334
4	931000	Rents	700	73,701	74,401	0	49,012	49,012	700	24,689
4	935000	Maintenance of General Plant	146,827	1,148,375	1,295,202	119,248	763,681	882,929	27,579	384,694
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>896,029</b>	<b>8,724,382</b>	<b>9,620,411</b>	<b>642,643</b>	<b>5,797,451</b>	<b>6,440,094</b>	<b>253,386</b>	<b>2,926,931</b>

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For Month Ended July 31, 2022	
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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	323,176	1,516,899	1,840,075	249,830	1,008,753	1,258,583	73,346	508,146
E-AMTX		Amortization Expense-General Plant - 303000	0	25,069	25,069	0	16,665	16,665	0	8,404
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	322,309	3,109,202	3,431,511	322,309	2,067,651	2,389,960	0	1,041,551
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,203	35,203	0	23,410	23,410	0	11,793
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	224,003	0	224,003	224,003	0	224,003	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	133,219	0	133,219	133,219	0	133,219	0	0
99	407311	Regulatory Debit - AFUDC Amortization	28,575	138,739	167,314	23,865	93,041	116,906	4,710	45,698
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(132,271)	0	(132,271)	(132,271)	0	(132,271)	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(22,301)	0	(22,301)	(22,301)	0	(22,301)	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(708,390)	0	(708,390)	(661,016)	0	(661,016)	(47,374)	0
E-OTX		Taxes Other Than FIT--A&G	76,126	219,470	295,596	50,291	145,950	196,241	25,835	73,520
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>252,540</b>	<b>5,044,582</b>	<b>5,297,122</b>	<b>187,929</b>	<b>3,355,470</b>	<b>3,543,399</b>	<b>64,611</b>	<b>1,689,112</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>1,148,569</b>	<b>13,768,964</b>	<b>14,917,533</b>	<b>830,572</b>	<b>9,152,921</b>	<b>9,983,493</b>	<b>317,997</b>	<b>4,616,043</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>18,616,697</b>	<b>62,319,887</b>	<b>80,936,584</b>	<b>10,561,148</b>	<b>41,017,048</b>	<b>51,578,196</b>	<b>8,055,549</b>	<b>21,302,839</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>22,069,087</b>			<b>17,318,750</b>		
E-FIT		FEDERAL INCOME TAX			2,838,371			1,761,470		
E-FIT		DEFERRED FEDERAL INCOME TAX			(2,119,666)			(599,146)		
E-FIT		AMORTIZED ITC			(40,399)			(26,473)		
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>21,390,781</b>			<b>16,182,899</b>		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers	100.000%	65.153%	34.847%
E-ALL	3	Direct Distribution Operating Expense	100.000%	73.459%	26.541%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	9,474,147
99	442200	Commercial - Firm & Int.	7,729,480
1	442300	Industrial	4,580,308
99	444000	Public Street & Highway Lighting	234,587
99	448000	Interdepartmental Revenue	17,299
99	499XXX	Unbilled Revenue	2,595,808
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>24,631,629</u>
1	447XXX	Sales for Resale	5,182,013
		TOTAL SALES OF ELECTRICITY	<u>29,813,642</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	1,944
1	453000	Sales of Water & Water Power	16,890
1	454000	Rent from Electric Property	82,327
1	454100	Rent from Trnsmission Joint Use	376
1	456XXX	Other Electric Revenues	4,193,546
		TOTAL OTHER OPERATING REVENUE	<u>4,295,083</u>
		TOTAL ELECTRIC REVENUE	<u>34,108,725</u>

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Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	11,462
1	501XXX	Fuel	1,268,848
1	502000	Steam Expense	88,376
1	505000	Electric Expense	19,756
1	506XXX	Miscellaneous Steam Power Generation Op Exp	156,430
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	18,282
1	511000	Structures	20,530
1	512000	Boiler Plant	185,411
1	513000	Electric Plant	20,614
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	14,209
		TOTAL STEAM POWER GENERATION EXP	<u>1,803,918</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	52,824
1	536000	Water for Power	34,066
1	537000	Hydraulic Expense	237,011
1	538000	Electric Expense	191,980
1	539000	Miscellaneous Hydraulic Power Generation Exp	25,453
1	540000	Rent	45,358
1	540100	MT Trust Funds Land Settlement Rents	159,596
		MAINTENANCE	
1	541000	Supervision & Engineering	17,851
1	542000	Structures	21,277
1	543000	Reservoirs, Dams, & Waterways	6,916
1	544000	Electric Plant	100,413
1	545000	Miscellaneous Hydraulic Plant	21,699
		TOTAL HYDRO POWER GENERATION EXP	<u>914,444</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	5,497
1	547XXX	Fuel	3,432,334
1	548000	Generation Expense	36,310
1	549XXX	Miscellaneous Other Power Generation Op Exp	(61,769)
1	550000	Rent	2,189
		MAINTENANCE	
1	551000	Supervision & Engineering	10,452
1	552000	Structures	2,252
1	553000	Generating & Electric Equipment	161,980
1	554XXX	Miscellaneous Other Power Generation Maint Exp	41,862
		TOTAL OTHER POWER GENERATION EXP	<u>3,631,107</u>

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Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	4,372,188
1	556000	System Control & Load Dispatching	23,118
E-557	557XXX	Other Expense	6,142,109
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>10,537,415</u>
		TOTAL PRODUCTION OPERATING EXP	<u>16,886,884</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	44,855
1	561000	Load Dispatching	80,223
1	562000	Station Expense	9,493
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	27,002
1	565XXX	Transmission of Electricity by Others	568,581
1	566000	Miscellaneous Transmission Expense	93,956
1	567000	Rent	3,630
		MAINTENANCE	
1	568000	Supervision & Engineering	10,424
1	569000	Structures	23,047
1	570000	Station Equipment	20,074
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	27,883
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	1,756
		TOTAL TRANSMISSION OPERATING EXP	<u>910,924</u>



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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,235,260
E-DEPX		Depreciation Expense-Transmission	571,489
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,830
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0
1	407324	Amortization of CDA CDR Fund	5,745
99	407327	Colstrip Reg. Asset Amortization	76,951
1	407333	Amortization of CDA Settlement Costs	940
99	407360	Amortization of CS2 & COLSTRIP O&M	75,067
1	407382	Amortization of CDA Settlement - Allocated	25,395
99	407395	Optional Renewable Power Revenue Offset	7,239
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407427	Colstrip Regulatory Deferral	(110,648)
99	407434	EIM Deferred O&M	(73,471)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(405,587)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	38,620
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(242)
E-OTX		Taxes Other Than FIT--Prod & Trans	692,580
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>2,102,388</u>
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	<u>19,900,196</u>

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Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	61,928
3	582000	Station Expense	43,873
3	583000	Overhead Line Expense	74,669
3	584000	Underground Line Expense	68,664
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	32,236
3	587000	Customer Installations Expense	27,193
3	588000	Miscellaneous Distribution Expense	148,318
3	589000	Rent	2,997
		MAINTENANCE:	
3	590000	Supervision & Engineering	23,358
3	591000	Structures	46,376
3	592000	Station Equipment	11,265
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	450,802
3	594000	Underground Lines	21,306
3	595000	Line Transformers	8,529
3	596000	Street Light & Signal System Maintenance Exp	(471)
3	597000	Meters	898
3	598000	Miscellaneous Distribution Expense	31,020
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,052,961</u>
E-DEPX		Depreciation Expense-Distribution	1,622,895
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	565,731
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,188,626</u>
		TOTAL DISTRIBUTION EXPENSES	<u>3,241,587</u>

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Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	1,394
2	902000	Meter Reading Expenses	11,672
2	903XXX	Customer Records & Collection Expenses	184,785
2	904000	Uncollectible Accounts	106,939
2	905000	Misc Customer Accounts	11,907
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>316,697</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	959,321
2	909000	Advertising	5,001
2	910000	Misc Customer Service & Info Exp	1,546
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>965,868</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	794,665
4	921000	Office Supplies & Expenses	130,619
4	922000	Admin Exp Transferred--Credit	(3,141)
4	923000	Outside Services Employed	353,197
4	924000	Property Insurance Premium	67,595
4	925XXX	Injuries and Damages	254,934
4	926XXX	Employee Pensions and Benefits	895,427
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	206,709
4	930000	Miscellaneous General Expenses	42,550
4	931000	Rents	25,389
4	935000	Maintenance of General Plant	412,273
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>3,180,317</b>

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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	581,492
E-AMTX		Amortization Expense-General Plant - 303000	8,404
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,041,551
E-AMTX		Amortization Expense-General Plant - 390200, 3962	11,793
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407306	Regulatory Debit - AMI Amortization	0
99	407307	Regulatory Debit - Existing Meters Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	50,408
99	407314	Regulatory Debit - FISERVE Amortization	8,094
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0
99	407447	Regulatory Credit - COVID-19 Deferral	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(47,374)
E-OTX		Taxes Other Than FIT--A&G	99,355
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>1,753,723</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>4,934,040</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>29,358,388</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>	<b>4,750,337</b>
E-FIT		FEDERAL INCOME TAX	1,076,901
E-FIT		DEFERRED FEDERAL INCOME TAX	(1,520,520)
E-FIT		AMORTIZED ITC	(13,926)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>	<b>5,207,882</b>

ALLOCATION RATIOS:

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

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

Report ID:  
**E-456-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	3,379	59,464	62,843	(521)	38,967	38,446	3,900	20,497	24,397
1	456010	Other Electric Rev-Financial	0	332,243	332,243	0	217,719	217,719	0	114,524	114,524
1	456015	Other Electric Rev-CT Fuel Sales	0	9,019,704	9,019,704	0	5,910,612	5,910,612	0	3,109,092	3,109,092
1	456016	Other Electric Rev-Resource Opt	0	121,170	121,170	0	79,403	79,403	0	41,767	41,767
1	456017	Other Electric Rev-Non Resource	0	10,168	10,168	0	6,663	6,663	0	3,505	3,505
1	456018	Other Electric Rev-Extraction	0	42,166	42,166	0	27,631	27,631	0	14,535	14,535
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(13,750)	137,500	123,750	0	90,104	90,104	(13,750)	47,396	33,646
1	456050	Other Electric Rev-Attachment Fees	16,894	0	16,894	9,646	0	9,646	7,248	0	7,248
1	456100	Transmission Revenue of Others	0	3,167,662	3,167,662	0	2,075,769	2,075,769	0	1,091,893	1,091,893
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,458	50,458	0	26,542	26,542
1	456130	Ancillary Services Revenue	0	103,806	103,806	0	68,024	68,024	0	35,782	35,782
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	(896,530)	0	(896,530)	(204,349)	0	(204,349)	(692,181)	0	(692,181)
1	456329	Amortization Res Decoupling Deferral	284,993	0	284,993	87,923	0	87,923	197,070	0	197,070
1	456338	Non-res Decoupling Deferred Rev	(187,526)	0	(187,526)	219,607	0	219,607	(407,133)	0	(407,133)
1	456339	Amortization Non-res Decoupling	(1,432,606)	0	(1,432,606)	(1,304,959)	0	(1,304,959)	(127,647)	0	(127,647)
1	456380	Other Electric Revenue-Clearwater	27,597	0	27,597	0	0	0	27,597	0	27,597
1	456700	Other Electric Rev-Low Voltage	15,947	0	15,947	10,714	0	10,714	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	97,177	97,177	0	51,117	51,117
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	1,846,707	1,846,707	0	1,210,147	1,210,147	0	636,560	636,560
TOTAL ACCOUNT 456			(2,181,602)	15,065,884	12,884,282	(1,181,939)	9,872,674	8,690,735	(999,663)	5,193,210	4,193,547

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended July 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	9,509,133	9,509,133	0	6,231,335	6,231,335	0	3,277,798	3,277,798
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	226,875	226,875	0	148,671	148,671	0	78,204	78,204
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	883,764	0	883,764	0	0	0	883,764	0	883,764
1	555550	Non Monetary - Exchange Power	0	(8,666)	(8,666)	0	(5,679)	(5,679)	0	(2,987)	(2,987)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	191,616	191,616	0	125,566	125,566	0	66,050	66,050
1	555710	Intercompany Purchase	0	103,806	103,806	0	68,024	68,024	0	35,782	35,782
1	555740	Purchased Power - EIM	0	97,410	97,410	0	63,833	63,833	0	33,577	33,577
TOTAL ACCOUNT 555			883,764	10,120,174	11,003,938	0	6,631,750	6,631,750	883,764	3,488,424	4,372,188

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%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,567	426,258	427,825	1,567	279,327	280,894	0	146,931	146,931
1	557010	Other Power Supply Expense - Financial	0	487,731	487,731	0	319,610	319,610	0	168,121	168,121
1	557018	Merchandise Processing Fee	0	4,747	4,747	0	3,111	3,111	0	1,636	1,636
1	557150	Fuel - Economic Dispatch	0	2,743,726	2,743,726	0	1,797,964	1,797,964	0	945,762	945,762
1	557160	Power Supply Expense - Miscellaneous	0	61,944	61,944	0	40,592	40,592	0	21,352	21,352
99	557161	Unbilled Add-Ons	83,054	0	83,054	0	0	0	83,054	0	83,054
1	557165	Other Resource Costs-CAISO Charges	0	(6,560)	(6,560)	0	(4,299)	(4,299)	0	(2,261)	(2,261)
1	557170	Broker Fees - Power	0	32,872	32,872	0	21,541	21,541	0	11,331	11,331
1	557171	REC Broker Fees	0	1,621	1,621	0	1,062	1,062	0	559	559
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	194,912	0	194,912	194,912	0	194,912	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	(1,810,042)	0	(1,810,042)	(1,810,042)	0	(1,810,042)	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	0	0	0	0	0	0	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	(1,345,070)	0	(1,345,070)	(1,345,070)	0	(1,345,070)	0	0	0
99	557324	Def Power Supply Exp-REC Amort	149,859	0	149,859	149,859	0	149,859	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,776,986	0	1,776,986	0	0	0	1,776,986	0	1,776,986
99	557390	Idaho PCA Amortization	601,940	0	601,940	0	0	0	601,940	0	601,940
1	557395	Optional Renewable Power Expense Offset	0	195	195	0	128	128	0	67	67
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	6,846,144	6,846,144	0	4,486,278	4,486,278	0	2,359,866	2,359,866
TOTAL ACCOUNT 557			(278,571)	10,598,678	10,320,107	(2,767,316)	6,945,314	4,177,998	2,488,745	3,653,364	6,142,109

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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month Ended July 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	12,172	7,616	19,788	5,653	4,962	10,615	6,519	2,654	9,173
99	908600	Public Purpose Tariff Rider Expense Offset	2,523,817	0	2,523,817	1,693,233	0	1,693,233	830,584	0	830,584
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	660,001	0	660,001	540,437	0	540,437	119,564	0	119,564
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>3,195,990</b>	<b>7,616</b>	<b>3,203,606</b>	<b>2,239,323</b>	<b>4,962</b>	<b>2,244,285</b>	<b>956,667</b>	<b>2,654</b>	<b>959,321</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.153%	34.847%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.57%	54.57%
2	Cost of Debt		4.682%	4.686%
	Total Weighted Cost		2.555%	2.557%
E-APL	Net Rate Base	3,041,507,744	2,053,966,786	987,540,958
	Interest Deduction for FIT Calculation	77,730,273	52,478,851	25,251,422
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	103,005,671	68,896,946	34,108,725
E-OPS	Less: Operating & Maintenance Expense	60,281,479	36,967,828	23,313,651
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	13,885,765	9,198,694	4,687,071
E-OTX	Less: Taxes Other than FIT	6,769,340	5,411,674	1,357,666
	Net Operating Income Before FIT	22,069,087	17,318,750	4,750,337
E-INT	Less: Monthly Interest Expense	6,477,523	4,373,238	2,104,285
E-OTX	Less: ID ITC Deferred & Amortization	(2,131)	0	(2,131)
E-SCM	Plus: Schedule M Adjustments	(2,073,378)	(4,557,559)	2,484,181
	Taxable Net Operating Income	13,516,055	8,387,953	5,128,102
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,838,371	1,761,470	1,076,901
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	2,838,371	1,761,470	1,076,901
E-DTE	Deferred FIT	(264,539)	506,178	(770,717)
E-DTE	Customer Tax Credit Amortization	(1,855,127)	(1,105,324)	(749,803)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,473)	(13,926)
	Total Net FIT/Deferred FIT	678,306	1,135,851	(457,545)

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:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended July 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,783,814	8,934,705	15,718,519	4,710,828	5,900,975	10,611,803	2,072,986	3,033,730	5,106,716
12	997001 Contributions In Aid of Construction	0	691,667	691,667	0	463,846	463,846	0	227,821	227,821
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	(97,422)	(97,422)	0	(65,333)	(65,333)	0	(32,089)	(32,089)
99	997007 Idaho PCA	2,305,455	0	2,305,455	0	0	0	2,305,455	0	2,305,455
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	28,505	28,505	0	19,116	19,116	0	9,389	9,389
99	997018 DSM Tariff Rider	844,238	0	844,238	276,072	0	276,072	568,166	0	568,166
12	997020 FAS87 Current Pension Accrual	0	(94,930)	(94,930)	0	(63,662)	(63,662)	0	(31,268)	(31,268)
12	997027 Uncollectibles	473,125	(431,672)	41,453	297,148	(289,488)	7,660	175,977	(142,184)	33,793
99	997031 Decoupling Mechanism	2,231,669	0	2,231,669	1,201,778	0	1,201,778	1,029,891	0	1,029,891
12	997032 Interest Rate Swaps	0	374,192	374,192	0	250,941	250,941	0	123,251	123,251
99	997033 BPA Residential Exchange	(40,965)	0	(40,965)	(32,712)	0	(32,712)	(8,253)	0	(8,253)
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
99	997035 Leases	0	36,905	36,905	0	24,542	24,542	0	12,363	12,363
99	997043 Washington Deferred Power Costs	(1,615,130)	0	(1,615,130)	(1,615,130)	0	(1,615,130)	0	0	0
12	997044 Non-Monetary Power Costs	0	(8,666)	(8,666)	0	(5,812)	(5,812)	0	(2,854)	(2,854)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(185,130)	(185,130)	0	(124,152)	(124,152)	0	(60,978)	(60,978)
12	997049 Tax Depreciation	0	(14,222,554)	(14,222,554)	0	(9,537,929)	(9,537,929)	0	(4,684,625)	(4,684,625)
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,407	49,407	0	24,267	24,267
99	997065 Amortization - Unbilled Revenue Add-Ins	414,004	0	414,004	268,382	0	268,382	145,622	0	145,622
12	997072 CDA Fund Settlement-Prepayment	0	(1,833,333)	(1,833,333)	0	(1,201,383)	(1,201,383)	0	(631,950)	(631,950)
12	997080 Book Transportation Depreciation	0	82,421	82,421	0	55,273	55,273	0	27,148	27,148
12	997081 Deferred Compensation	0	(6,433)	(6,433)	0	(4,314)	(4,314)	0	(2,119)	(2,119)
4	997082 Meal Disallowances	0	3,000	3,000	0	1,995	1,995	0	1,005	1,005
12	997083 Paid Time Off	0	(91,042)	(91,042)	0	(61,055)	(61,055)	0	(29,987)	(29,987)
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	113,687	0	113,687	0	0	0	113,687	0	113,687
99	997095 WA REC Deferral	(1,195,211)	0	(1,195,211)	(1,195,211)	0	(1,195,211)	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,829	1,829	0	898	898
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(5,025)	(5,025)	0	(3,370)	(3,370)	0	(1,655)	(1,655)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(3,633,333)	(3,633,333)	0	(2,436,586)	(2,436,586)	0	(1,196,747)	(1,196,747)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997107 MDM System	357,221	0	357,221	357,221	0	357,221	0	0	0
99	997110 FISERVE	8,094	0	8,094	0	0	0	8,094	0	8,094
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115 AFUDC Equity DFIT Deferral	(132,271)	0	(132,271)	(132,271)	0	(132,271)	0	0	0
99	997117 Colstrip Plant Adjustment	(516,385)	0	(516,385)	(348,461)	0	(348,461)	(167,924)	0	(167,924)
99	997119 AFUDC Tax CPI	0	279,391	279,391	0	187,365	187,365	0	92,026	92,026
99	997120 Transportation Tax Disallowance	0	7,349	7,349	0	4,928	4,928	0	2,421	2,421
99	997123 EIM Deferred O&M	0	0	0	0	0	0	0	0	0

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997125 COVID-19	(22,301)	0	(22,301)	(22,301)	0	(22,301)	0	0	0
99	997126 Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	(119,080)	(119,080)	0	(79,857)	(79,857)	0	(39,223)	(39,223)
99	997129 Mixed Service Costs (IDD#5)	0	(1,300,000)	(1,300,000)	0	(871,806)	(871,806)	0	(428,194)	(428,194)
99	997130 Wild Fire Resiliency Deferral	(708,390)	0	(708,390)	(661,016)	0	(661,016)	(47,374)	0	(47,374)
99	997132 Battery Storage Deferral	14,721	0	14,721	14,721	0	14,721	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	66,465	0	66,465	66,465	0	66,465	0	0	0
99	997135 CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136 Accum Provision for Rate Refund-EIM	0	0	0	0	0	0	0	0	0
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>9,440,706</b>	<b>(11,514,084)</b>	<b>(2,073,378)</b>	<b>3,226,971</b>	<b>(7,784,530)</b>	<b>(4,557,559)</b>	<b>6,213,735</b>	<b>(3,729,554)</b>	<b>2,484,181</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.062%	32.938%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:  
**E-DTE-1A**

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	502,159	502,159	0	336,758	336,758	0	165,401	165,401
99	410100	Deferred Federal Income Tax Expense - Washington	620,238	0	620,238	620,238	0	620,238	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(668,267)	0	(668,267)	0	0	0	(668,267)	0	(668,267)
	410100	Total	(48,029)	502,159	454,130	620,238	336,758	956,996	(668,267)	165,401	(502,866)
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(314,270)	(314,270)	0	(210,777)	(210,777)	0	(103,493)	(103,493)
99	411100	Deferred Federal Income Tax Expense - Washington	(308,628)	0	(308,628)	(308,628)	0	(308,628)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(201,290)	0	(201,290)	0	0	0	(201,290)	0	(201,290)
	411100	Total	(509,918)	(314,270)	(824,188)	(308,628)	(210,777)	(519,405)	(201,290)	(103,493)	(304,783)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	68,587	0	68,587	68,587	0	68,587	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	36,932	0	36,932	0	0	0	36,932	0	36,932
	410193	Total	105,519	0	105,519	68,587	0	68,587	36,932	0	36,932
Total Deferred Federal Income Tax Expense			(452,428)	187,889	(264,539)	380,197	125,981	506,178	(832,625)	61,908	(770,717)
99	411193	Customer Tax Credit Amortization - Washington	(1,105,324)	0	(1,105,324)	(1,105,324)	0	(1,105,324)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(749,803)	0	(749,803)	0	0	0	(749,803)	0	(749,803)
	411193	Total	(1,855,127)	0	(1,855,127)	(1,105,324)	0	(1,105,324)	(749,803)	0	(749,803)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%			67.062%			32.938%
E-ALL	99	Not Allocated	0.000%			0.000%			0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	4,963	4,963	0	3,252	3,252	0	1,711	1,711
1	408140	State Kwh Generation Tax	0	181,445	181,445	0	118,901	118,901	0	62,544	62,544
1	408150	R&P Property Tax--Production	0	1,346,412	1,346,412	0	882,304	882,304	0	464,108	464,108
1	408180	R&P Property Tax--Transmission	0	476,407	476,407	0	312,190	312,190	0	164,217	164,217
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>2,009,227</b>	<b>2,009,227</b>	<b>0</b>	<b>1,316,647</b>	<b>1,316,647</b>	<b>0</b>	<b>692,580</b>	<b>692,580</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,814,292	0	1,814,292	1,814,292	0	1,814,292	0	0	0
99	408120	Municipal Occupation & License Tax	1,851,558	0	1,851,558	1,562,314	0	1,562,314	289,244	0	289,244
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	800,798	0	800,798	522,180	0	522,180	278,618	0	278,618
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,131)	0	(2,131)	0	0	0	(2,131)	0	(2,131)
<b>TOTAL DISTRIBUTION</b>			<b>4,464,517</b>	<b>0</b>	<b>4,464,517</b>	<b>3,898,786</b>	<b>0</b>	<b>3,898,786</b>	<b>565,731</b>	<b>0</b>	<b>565,731</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	76,126	219,470	295,596	50,291	145,950	196,241	25,835	73,520	99,355
<b>TOTAL A&amp;G</b>			<b>76,126</b>	<b>219,470</b>	<b>295,596</b>	<b>50,291</b>	<b>145,950</b>	<b>196,241</b>	<b>25,835</b>	<b>73,520</b>	<b>99,355</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>4,540,643</b>	<b>2,228,697</b>	<b>6,769,340</b>	<b>3,949,077</b>	<b>1,462,597</b>	<b>5,411,674</b>	<b>591,566</b>	<b>766,100</b>	<b>1,357,666</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,441,666	7,441,666	0	4,876,524	4,876,524	0	2,565,142	2,565,142
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	1,030,662	1,030,662	0	675,393	675,393	0	355,269	355,269
1	182381	CDA Settlement Past Storage	0	27,848,698	27,848,698	0	18,249,252	18,249,252	0	9,599,446	9,599,446
1	302000	Franchises & Consents	2,702,503	44,049,218	46,751,721	2,702,503	28,865,453	31,567,956	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,206,183	16,525,899	319,716	10,662,626	10,982,342	0	5,543,557	5,543,557
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,248,675	121,993,021	125,241,696	3,248,675	81,126,579	84,375,254	0	40,866,442	40,866,442
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	13,664,629	13,664,629	0	9,087,115	9,087,115	0	4,577,514	4,577,514
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,731,541	7,731,541	0	5,141,552	5,141,552	0	2,589,989	2,589,989
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	69,394,534	69,394,534	0	46,148,059	46,148,059	0	23,246,475	23,246,475
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,637,915	20,637,915	0	13,724,420	13,724,420	0	6,913,495	6,913,495
4	303121	Misc Intangible Plant-AMI Software	16,214,764	58,850	16,273,614	16,214,764	39,136	16,253,900	0	19,714	19,714
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	7,772,840	7,772,840	0	5,169,016	5,169,016	0	2,603,824	2,603,824
TOTAL INTANGIBLE PLANT			22,485,658	339,829,757	362,315,415	22,485,658	225,075,725	247,561,383	0	114,754,032	114,754,032
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	111,577,660	28,854,241	140,431,901	72,902,054	18,908,184	91,810,238	38,675,606	9,946,057	48,621,663
1	312000	Boiler Plant	144,199,080	46,811,673	191,010,753	93,300,474	30,675,689	123,976,163	50,898,606	16,135,984	67,034,590
1	313000	Generators	(52,605)	0	(52,605)	(34,690)	0	(34,690)	(17,915)	0	(17,915)
1	314000	Turbogenerator Units	39,355,061	18,589,251	57,944,312	25,726,962	12,181,536	37,908,498	13,628,099	6,407,715	20,035,814
1	315000	Accessory Electric Equipment	18,046,357	12,501,086	30,547,443	11,791,403	8,191,962	19,983,365	6,254,954	4,309,124	10,564,078
1	316000	Miscellaneous Power Plant Equipment	14,604,956	2,476,959	17,081,915	9,545,119	1,623,151	11,168,270	5,059,837	853,808	5,913,645
TOTAL STEAM PRODUCTION PLANT			327,730,509	113,090,793	440,821,302	213,231,322	74,108,396	287,339,718	114,499,187	38,982,397	153,481,584
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	109,581,091	109,581,091	0	71,808,489	71,808,489	0	37,772,602	37,772,602
1	332XXX	Reservoirs, Dams, & Waterways	0	254,151,331	254,151,331	0	166,545,367	166,545,367	0	87,605,964	87,605,964
1	333000	Waterwheels, Turbines, & Generators	0	235,494,268	235,494,268	0	154,319,394	154,319,394	0	81,174,874	81,174,874
1	334000	Accessory Electric Equipment	0	84,716,307	84,716,307	0	55,514,596	55,514,596	0	29,201,711	29,201,711
1	335XXX	Miscellaneous Power Plant Equipment	0	13,287,474	13,287,474	0	8,707,282	8,707,282	0	4,580,192	4,580,192
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,390,934	2,390,934	0	1,257,676	1,257,676
TOTAL HYDRAULIC PRODUCTION PLANT			0	766,768,059	766,768,059	0	502,463,109	502,463,109	0	264,304,950	264,304,950
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	17,425,335	17,425,335	0	11,418,822	11,418,822	0	6,006,513	6,006,513
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,011	21,070,011	0	13,807,178	13,807,178	0	7,262,833	7,262,833
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	239,913,319	239,913,319	0	157,215,198	157,215,198	0	82,698,121	82,698,121
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	25,659,234	25,659,234	0	16,814,496	16,814,496	0	8,844,738	8,844,738
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	1,642,294	1,642,294	0	1,076,195	1,076,195	0	566,099	566,099
TOTAL OTHER PRODUCTION PLANT			0	328,264,624	328,264,624	0	215,111,808	215,111,808	0	113,152,816	113,152,816
TOTAL PRODUCTION PLANT			327,730,509	1,208,123,476	1,535,853,985	213,231,322	791,683,313	1,004,914,635	114,499,187	416,440,163	530,939,350

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>TRANSMISSION PLANT:</b>									
1	350XXX	Land & Land Rights	628,358	29,251,195	29,879,553	410,632	19,168,308	19,578,940	217,726	10,082,887	10,300,613
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	32,279	30,426,786	30,459,065	21,152	19,938,673	19,959,825	11,127	10,488,113	10,499,240
1	353XXX	Station Equipment	12,678,283	342,722,668	355,400,951	8,287,289	224,586,164	232,873,453	4,390,994	118,136,504	122,527,498
1	354000	Towers & Fixtures	16,017,902	1,167,384	17,185,286	10,467,757	764,987	11,232,744	5,550,145	402,397	5,952,542
1	355000	Poles & Fixtures	5,418	344,780,024	344,785,442	3,541	225,934,350	225,937,891	1,877	118,845,674	118,847,551
1	356000	Overhead Conductors & Devices	12,555,218	167,201,773	179,756,991	8,204,895	109,567,322	117,772,217	4,350,323	57,634,451	61,984,774
1	357000	Underground Conduit	0	3,160,890	3,160,890	0	2,071,331	2,071,331	0	1,089,559	1,089,559
1	358000	Underground Conductors & Devices	0	6,788,819	6,788,819	0	4,448,713	4,448,713	0	2,340,106	2,340,106
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
		<b>TOTAL TRANSMISSION PLANT</b>	<b>41,996,292</b>	<b>928,028,842</b>	<b>970,025,134</b>	<b>27,446,784</b>	<b>608,137,300</b>	<b>635,584,084</b>	<b>14,549,508</b>	<b>319,891,542</b>	<b>334,441,050</b>
		<b>DISTRIBUTION PLANT:</b>									
99	360200	Land & Land Rights	11,949,550	0	11,949,550	10,478,996	0	10,478,996	1,470,554	0	1,470,554
99	360400	Land Easements	3,990,090	0	3,990,090	1,365,257	0	1,365,257	2,624,833	0	2,624,833
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	28,292,233	0	28,292,233	20,631,092	0	20,631,092	7,661,141	0	7,661,141
3	362000	Station Equipment	159,901,772	3,186,440	163,088,212	106,179,155	2,340,727	108,519,882	53,722,617	845,713	54,568,330
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	523,864,293	0	523,864,293	345,788,473	0	345,788,473	178,075,820	0	178,075,820
99	365000	Overhead Conductors & Devices	329,825,722	0	329,825,722	206,653,178	0	206,653,178	123,172,544	0	123,172,544
99	366000	Underground Conduit	149,238,130	0	149,238,130	98,217,944	0	98,217,944	51,020,186	0	51,020,186
99	367000	Underground Conductors & Devices	264,908,393	0	264,908,393	178,108,564	0	178,108,564	86,799,829	0	86,799,829
99	368000	Line Transformers	315,048,793	0	315,048,793	217,205,365	0	217,205,365	97,843,428	0	97,843,428
99	369XXX	Services	208,493,034	0	208,493,034	136,389,484	0	136,389,484	72,103,550	0	72,103,550
99	371XXX	Installations on Customers' Premises	6,193,300	0	6,193,300	6,193,300	0	6,193,300	0	0	0
99	370XXX	Meters	85,922,826	0	85,922,826	61,226,932	0	61,226,932	24,695,894	0	24,695,894
99	373XXX	Street Light & Signal Systems	76,030,654	0	76,030,654	49,256,465	0	49,256,465	26,774,189	0	26,774,189
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,164,026,640</b>	<b>3,186,440</b>	<b>2,167,213,080</b>	<b>1,437,694,205</b>	<b>2,340,727</b>	<b>1,440,034,932</b>	<b>726,332,435</b>	<b>845,713</b>	<b>727,178,148</b>
		<b>GENERAL PLANT: (From Report C-GPL)</b>									
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	26,618,180	108,543,359	135,161,539	17,733,619	72,182,419	89,916,038	8,884,561	36,360,940	45,245,501
4	391XXX	Office Furniture & Equipment	4,906,758	52,008,024	56,914,782	4,891,285	34,585,856	39,477,141	15,473	17,422,168	17,437,641
4	392XXX	Transportation Equipment	40,434,345	29,273,856	69,708,201	27,584,150	19,467,407	47,051,557	12,850,195	9,806,449	22,656,644
4	393000	Stores Equipment	599,922	4,058,177	4,658,099	405,257	2,698,728	3,103,985	194,665	1,359,449	1,554,114
4	394000	Tools, Shop & Garage Equipment	2,471,103	17,648,548	20,119,651	1,302,585	11,736,461	13,039,046	1,168,518	5,912,087	7,080,605
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	3,797,571	4,213,450	400,088	2,525,423	2,925,511	15,791	1,272,148	1,287,939
4	396XXX	Power Operated Equipment	22,016,142	8,022,784	30,038,926	13,268,521	5,335,232	18,603,753	8,747,621	2,687,552	11,435,173
4	397XXX	Communications Equipment	32,373,324	92,781,082	125,154,406	22,987,501	61,700,347	84,687,848	9,385,823	31,080,735	40,466,558
4	398000	Miscellaneous Equipment	13,505	784,854	798,359	0	521,936	521,936	13,505	262,918	276,423
		<b>TOTAL GENERAL PLANT</b>	<b>131,362,876</b>	<b>326,380,365</b>	<b>457,743,241</b>	<b>89,384,817</b>	<b>217,046,207</b>	<b>306,431,024</b>	<b>41,978,059</b>	<b>109,334,158</b>	<b>151,312,217</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,687,601,975</b>	<b>2,805,548,880</b>	<b>5,493,150,855</b>	<b>1,790,242,786</b>	<b>1,844,283,272</b>	<b>3,634,526,058</b>	<b>897,359,189</b>	<b>961,265,608</b>	<b>1,858,624,797</b>



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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>ACCUMULATED DEPRECIATION</b>												
E-ADEP		Steam Production Plant	(274,528,110)	(76,274,650)	(350,802,760)	(180,731,711)	(49,982,778)	(230,714,489)	(93,796,399)	(26,291,872)	(120,088,271)	
E-ADEP		Hydro Production Plant	0	(181,503,939)	(181,503,939)	0	(118,939,531)	(118,939,531)	0	(62,564,408)	(62,564,408)	
E-ADEP		Other Production Plant	0	(164,557,232)	(164,557,232)	0	(107,834,354)	(107,834,354)	0	(56,722,878)	(56,722,878)	
E-ADEP		Transmission Plant	(26,956,682)	(234,134,095)	(261,090,777)	(16,484,250)	(153,428,072)	(169,912,322)	(10,472,432)	(80,706,023)	(91,178,455)	
E-ADEP		Distribution Plant	(712,989,651)	(456,452)	(713,446,103)	(442,922,062)	(335,305)	(443,257,367)	(270,067,589)	(121,147)	(270,188,736)	
E-ADEP		General Plant	(52,060,737)	(112,795,474)	(164,856,211)	(33,242,737)	(75,010,118)	(108,252,855)	(18,818,000)	(37,785,356)	(56,603,356)	
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(1,066,535,180)</b>	<b>(769,721,842)</b>	<b>(1,836,257,022)</b>	<b>(673,380,760)</b>	<b>(505,530,158)</b>	<b>(1,178,910,918)</b>	<b>(393,154,420)</b>	<b>(264,191,684)</b>	<b>(657,346,104)</b>	
<b>ACCUMULATED AMORTIZATION</b>												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,931,073)	(17,931,073)	0	(11,750,232)	(11,750,232)	0	(6,180,841)	(6,180,841)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(407,200)	0	(407,200)	(407,200)	0	(407,200)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,535,127)	(3,535,127)	0	(2,349,832)	(2,349,832)	0	(1,185,295)	(1,185,295)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(12,321,018)	(116,582,248)	(128,903,266)	(12,321,018)	(77,528,359)	(89,849,377)	0	(39,053,889)	(39,053,889)	
E-AAAMT		General Plant - 390200, 396200	0	(966,191)	(966,191)	0	(642,527)	(642,527)	0	(323,664)	(323,664)	
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(12,728,218)</b>	<b>(139,014,639)</b>	<b>(151,742,857)</b>	<b>(12,728,218)</b>	<b>(92,270,950)</b>	<b>(104,999,168)</b>	<b>0</b>	<b>(46,743,689)</b>	<b>(46,743,689)</b>	
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(1,079,263,398)</b>	<b>(908,736,481)</b>	<b>(1,987,999,879)</b>	<b>(686,108,978)</b>	<b>(597,801,108)</b>	<b>(1,283,910,086)</b>	<b>(393,154,420)</b>	<b>(310,935,373)</b>	<b>(704,089,793)</b>	
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,608,338,577</b>	<b>1,896,812,399</b>	<b>3,505,150,976</b>	<b>1,104,133,808</b>	<b>1,246,482,164</b>	<b>2,350,615,972</b>	<b>504,204,769</b>	<b>650,330,235</b>	<b>1,154,535,004</b>	
<b>ACCUMULATED DFIT</b>												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(533,110,452)	(533,110,452)	0	(357,514,531)	(357,514,531)	0	(175,595,921)	(175,595,921)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(54,347,086)	(54,347,086)	0	(36,141,356)	(36,141,356)	0	(18,205,730)	(18,205,730)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(3,017,398)	(3,017,398)	0	(2,006,600)	(2,006,600)	0	(1,010,798)	(1,010,798)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	282,763	282,763	0	188,040	188,040	0	94,723	94,723	
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,848,227)	(5,848,227)	0	(3,832,343)	(3,832,343)	0	(2,015,884)	(2,015,884)	
1		ADFIT - CDA Settlement Costs (283333)	0	273,572	273,572	0	179,272	179,272	0	94,300	94,300	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(956,125)	(956,125)	0	(641,197)	(641,197)	0	(314,928)	(314,928)	
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(596,722,953)</b>	<b>(596,722,953)</b>	<b>0</b>	<b>(399,768,715)</b>	<b>(399,768,715)</b>	<b>0</b>	<b>(196,954,238)</b>	<b>(196,954,238)</b>	
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,608,338,577</b>	<b>1,300,089,446</b>	<b>2,908,428,023</b>	<b>1,104,133,808</b>	<b>846,713,449</b>	<b>1,950,847,257</b>	<b>504,204,769</b>	<b>453,375,997</b>	<b>957,580,766</b>	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	73.459%	26.541%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.062%	32.938%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,608,338,577	1,300,089,446	2,908,428,023	#####	846,713,449	1,950,847,257	504,204,769	453,375,997	957,580,766
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,640,152	41,049,087	48,689,239	5,803,542	27,298,053	33,101,595	1,836,610	13,751,034	15,587,644
4	Accumulated Amortization - AFUDC (182318)	(1,525,168)	(5,403,326)	(6,928,494)	(1,220,065)	(3,593,266)	(4,813,331)	(305,103)	(1,810,060)	(2,115,163)
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)	2,164,914	0	2,164,914	0	0	0	2,164,914	0	2,164,914
99	ADFIT - Boulder Park Disallowed (190040)	91,368	0	91,368	0	0	0	91,368	0	91,368
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:	16,799,606	0	16,799,606	16,799,606	0	16,799,606	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	25,561,164	0	25,561,164	25,561,164	0	25,561,164	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(4,618,209)	0	(4,618,209)	(4,618,209)	0	(4,618,209)	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)	(3,864,775)	0	(3,864,775)	(1,314,545)	0	(1,314,545)	(2,550,230)	0	(2,550,230)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(69,626,853)	0	(69,626,853)	(46,826,617)	0	(46,826,617)	(22,800,236)	0	(22,800,236)
99	ADFIT-Customer Tax Credit (190393)	14,621,640	0	14,621,640	9,833,590	0	9,833,590	4,788,050	0	4,788,050
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(11,074,664)	0	(11,074,664)	(7,051,453)	0	(7,051,453)	(4,023,211)	0	(4,023,211)
99	Colstrip-Regulatory Asset (182327)	13,077,976	0	13,077,976	6,924,562	0	6,924,562	6,153,414	0	6,153,414
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,290,505	0	1,290,505	1,139,712	0	1,139,712	150,793	0	150,793
99	Colstrip Reg Asset ADFIT (283376)	(1,814,150)	0	(1,814,150)	(1,216,014)	0	(1,216,014)	(598,136)	0	(598,136)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(4,163,673)	0	(4,163,673)	(2,866,042)	0	(2,866,042)	(1,297,631)	0	(1,297,631)
99	Colstrip ARO Liability (230027)	(13,695,408)	0	(13,695,408)	(8,949,952)	0	(8,949,952)	(4,745,456)	0	(4,745,456)
99	Colstrip ARO ADFIT (190376)	2,876,036	0	2,876,036	1,879,490	0	1,879,490	996,546	0	996,546
99	Colstrip ARO ADFIT (283377)	(2,320,246)	0	(2,320,246)	(1,485,814)	0	(1,485,814)	(834,432)	0	(834,432)
99	Customer Deposits (235199)	(3,206)	0	(3,206)	(3,206)	0	(3,206)	0	0	0
C-WKC	Working Capital	113,345,131	0	113,345,131	77,083,644	0	77,083,644	36,261,487	0	36,261,487
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	97,433,960	35,645,761	133,079,721	79,414,742	23,704,787	103,119,529	18,019,218	11,940,974	29,960,192
	NET RATE BASE	1,705,772,537	1,335,735,207	3,041,507,744	#####	870,418,236	2,053,966,786	522,223,987	465,316,971	987,540,958

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	268,556	268,556			268,556	268,556		175,985	175,985		92,571	92,571
	Steam (ED-ID)	355,688	355,688		355,688		355,688				355,688		355,688
	Steam (ED-WA)	975,330	975,330		975,330		975,330	975,330		975,330			975,330
1	Hydro (ED-AN)	1,367,317	1,367,317			1,367,317	1,367,317		896,003	896,003		471,314	471,314
1	Other (ED-AN)	915,831	915,831			915,831	915,831		600,144	600,144		315,687	315,687
<b>Total Electric Production</b>		<b>3,882,722</b>	<b>3,882,722</b>		<b>1,331,018</b>	<b>2,551,704</b>	<b>3,882,722</b>	<b>975,330</b>	<b>1,672,132</b>	<b>2,647,462</b>	<b>355,688</b>	<b>879,572</b>	<b>1,235,260</b>
<b>Electric Transmission</b>													
1	ED-AN	1,591,367	1,591,367			1,591,367	1,591,367		1,042,823	1,042,823		548,544	548,544
	ED-ID	22,945	22,945		22,945		22,945				22,945		22,945
	ED-WA	43,288	43,288		43,288		43,288	43,288		43,288			43,288
<b>Total Electric Transmissic</b>		<b>1,657,600</b>	<b>1,657,600</b>		<b>66,233</b>	<b>1,591,367</b>	<b>1,657,600</b>	<b>43,288</b>	<b>1,042,823</b>	<b>1,086,111</b>	<b>22,945</b>	<b>548,544</b>	<b>571,489</b>
<b>Electric Distribution</b>													
3	ED-AN	7,117	7,117			7,117	7,117		5,228	5,228		1,889	1,889
	ED-ID	1,621,006	1,621,006		1,621,006		1,621,006				1,621,006		1,621,006
	ED-WA	3,110,571	3,110,571		3,110,571		3,110,571	3,110,571		3,110,571			3,110,571
<b>Total Electric Distribution</b>		<b>4,738,694</b>	<b>4,738,694</b>		<b>4,731,577</b>	<b>7,117</b>	<b>4,738,694</b>	<b>3,110,571</b>	<b>5,228</b>	<b>3,115,799</b>	<b>1,621,006</b>	<b>1,889</b>	<b>1,622,895</b>
<b>Gas Underground Storage</b>													
	GD-AN	61,000		61,000									
	GD-OR	10,531				10,531							
<b>Total Gas Underground St</b>		<b>71,531</b>		<b>61,000</b>		<b>10,531</b>							
<b>Gas Distribution</b>													
	GD-AN	4,786		4,786									
	GD-ID	572,405		572,405									
	GD-WA	1,312,111		1,312,111									
	GD-OR	860,722				860,722							
<b>Total Gas Distribution</b>		<b>2,750,024</b>		<b>1,889,302</b>		<b>860,722</b>							
<b>General Plant</b>													
4	ED-AN	246,386	246,386			246,386	246,386		163,849	163,849		82,537	82,537
	ED-ID	42,566	42,566		42,566		42,566				42,566		42,566
	ED-WA	104,090	104,090		104,090		104,090	104,090		104,090			104,090
7,4	CD-AA	1,738,130	1,228,771	351,589	157,770		1,228,771		817,145	817,145		411,626	411,626
9,4	CD-AN	53,738	41,742	11,996			41,742		27,759	27,759		13,983	13,983
9	CD-ID	39,625	30,780	8,845		30,780	30,780				30,780		30,780
9	CD-WA	187,621	145,740	41,881		145,740	145,740	145,740		145,740			145,740
8	GD-AA	31,862		21,901	9,961								
	GD-AN	2,626		2,626									
	GD-ID	3,354		3,354									
	GD-WA	90,863		90,863									
	GD-OR	17,622			17,622								
<b>Total General Plant</b>		<b>2,558,483</b>	<b>1,840,075</b>	<b>533,055</b>	<b>185,353</b>	<b>323,176</b>	<b>1,516,899</b>	<b>1,840,075</b>	<b>249,830</b>	<b>1,008,753</b>	<b>1,258,583</b>	<b>73,346</b>	<b>508,146</b>
<b>Total Depreciation Expens</b>		<b>15,659,054</b>	<b>12,119,091</b>	<b>2,483,357</b>	<b>1,056,606</b>	<b>6,452,004</b>	<b>5,667,087</b>	<b>12,119,091</b>	<b>4,379,019</b>	<b>3,728,936</b>	<b>8,107,955</b>	<b>2,072,985</b>	<b>1,938,151</b>

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	73.459%	26.541%
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:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-1A</b>
For Month Ended July 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,152	50,152		26,381	26,381			
1	Misc Intangible Plt (303000)	ED-AN	21,610	21,610		21,610	21,610		14,161	14,161		7,449	7,449			
<b>Total Production/Transmission</b>			<b>98,143</b>	<b>98,143</b>		<b>98,143</b>	<b>98,143</b>		<b>64,313</b>	<b>64,313</b>		<b>33,830</b>	<b>33,830</b>			
<b>Distribution</b>																
	Franchises (302000)	ED-WA	9,011	9,011		9,011	9,011		9,011	9,011						
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489						
<b>Total Distribution</b>			<b>9,500</b>	<b>9,500</b>		<b>9,500</b>	<b>9,500</b>		<b>9,500</b>	<b>9,500</b>						
<b>General Plant - 303000</b>																
7,4		CD-AA	34,569	24,439	6,992	3,138				16,252	16,252		8,187	8,187		
9,1		CD-AN	811	630	181			24,439	630	413			217	217		
		GD-ID	1,233		1,233											
		GD-WA	2,072		2,072											
		GD-OR	672			672										
<b>Total General Plant - 303000</b>			<b>39,357</b>	<b>25,069</b>	<b>10,478</b>	<b>3,810</b>		<b>25,069</b>	<b>25,069</b>	<b>16,665</b>	<b>16,665</b>		<b>8,404</b>	<b>8,404</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4		CD-AA	3,615,169	2,555,743	731,277	328,149				1,699,595	1,699,595		856,148	856,148		
9,4		CD-AN	10,008	7,774	2,234				7,774	5,170			2,604	2,604		
9,4		CD-ID	0	0	0			0	0	0		0	0	0		
9,4		CD-WA	309,434	240,362	69,072			240,362	240,362	240,362						
4		ED-AN	545,685	545,685					545,685	362,886			182,799	182,799		
		ED-ID	0	0				0	0	0		0	0	0		
		ED-WA	81,947	81,947				81,947	81,947	81,947						
8		GD-AA	7,446		5,118	2,328										
		GD-AN	0		0											
		GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plt - 3031X</b>			<b>4,569,689</b>	<b>3,431,511</b>	<b>807,701</b>	<b>330,477</b>		<b>322,309</b>	<b>3,109,202</b>	<b>3,431,511</b>	<b>322,309</b>	<b>2,067,651</b>	<b>2,389,960</b>	<b>0</b>	<b>1,041,551</b>	<b>1,041,551</b>
<b>Gas Underground Storage</b>																
		GD-AN	0		0											
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>										
<b>General Plant - 390200, 396200</b>																
7,4		CD-AA	0	0	0	0				0	0		0	0		
4		ED-AN	35,203	35,203					35,203	23,410			11,793	11,793		
		GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>			<b>35,203</b>	<b>35,203</b>	<b>0</b>	<b>0</b>		<b>35,203</b>	<b>35,203</b>	<b>23,410</b>	<b>23,410</b>		<b>11,793</b>	<b>11,793</b>		
<b>Total Amortization Expense</b>			<b>4,751,892</b>	<b>3,599,426</b>	<b>818,179</b>	<b>334,287</b>		<b>331,809</b>	<b>3,267,617</b>	<b>3,599,426</b>	<b>331,809</b>	<b>2,172,039</b>	<b>2,503,848</b>	<b>0</b>	<b>1,095,578</b>	<b>1,095,578</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			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-1A
For Month Ended July 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(76,274,650)	(76,274,650)			(76,274,650)	(76,274,650)		(49,982,778)	(49,982,778)		(26,291,872)	(26,291,872)	
	Steam (ED-ID)	(93,796,399)	(93,796,399)		(93,796,399)	(93,796,399)	(93,796,399)				(93,796,399)	(93,796,399)	(93,796,399)	
	Steam (ED-WA)	(180,731,711)	(180,731,711)		(180,731,711)	(180,731,711)	(180,731,711)							
1	Hydro (ED-AN)	(181,503,939)	(181,503,939)			(181,503,939)	(181,503,939)		(118,939,531)	(118,939,531)		(62,564,408)	(62,564,408)	
1	Other (ED-AN)	(164,557,232)	(164,557,232)			(164,557,232)	(164,557,232)		(107,834,354)	(107,834,354)		(56,722,878)	(56,722,878)	
<b>Total Electric Production</b>		<b>(696,863,931)</b>	<b>(696,863,931)</b>			<b>(274,528,110)</b>	<b>(422,335,821)</b>	<b>(696,863,931)</b>	<b>(180,731,711)</b>	<b>(276,756,663)</b>	<b>(457,488,374)</b>	<b>(93,796,399)</b>	<b>(145,579,158)</b>	<b>(239,375,557)</b>
<b>Electric Transmission</b>														
1	ED-AN	(234,134,095)	(234,134,095)			(234,134,095)	(234,134,095)		(153,428,072)	(153,428,072)		(80,706,023)	(80,706,023)	
	ED-ID	(10,472,432)	(10,472,432)		(10,472,432)	(10,472,432)	(10,472,432)				(10,472,432)	(10,472,432)	(10,472,432)	
	ED-WA	(16,484,250)	(16,484,250)		(16,484,250)	(16,484,250)	(16,484,250)		(16,484,250)	(16,484,250)				
<b>Total Electric Transmissic</b>		<b>(261,090,777)</b>	<b>(261,090,777)</b>			<b>(26,956,682)</b>	<b>(234,134,095)</b>	<b>(261,090,777)</b>	<b>(16,484,250)</b>	<b>(153,428,072)</b>	<b>(169,912,322)</b>	<b>(10,472,432)</b>	<b>(80,706,023)</b>	<b>(91,178,455)</b>
<b>Electric Distribution</b>														
3	ED-AN	(456,452)	(456,452)			(456,452)	(456,452)		(335,305)	(335,305)		(121,147)	(121,147)	
	ED-ID	(270,067,589)	(270,067,589)		(270,067,589)	(270,067,589)	(270,067,589)				(270,067,589)	(270,067,589)	(270,067,589)	
	ED-WA	(442,922,062)	(442,922,062)		(442,922,062)	(442,922,062)	(442,922,062)		(442,922,062)	(442,922,062)				
<b>Total Electric Distribution</b>		<b>(713,446,103)</b>	<b>(713,446,103)</b>			<b>(712,989,651)</b>	<b>(456,452)</b>	<b>(713,446,103)</b>	<b>(442,922,062)</b>	<b>(335,305)</b>	<b>(443,257,367)</b>	<b>(270,067,589)</b>	<b>(121,147)</b>	<b>(270,188,736)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(18,869,753)	(18,869,753)											
	GD-OR	(1,585,015)		(1,585,015)										
<b>Total Gas Underground St</b>		<b>(20,454,768)</b>		<b>(18,869,753)</b>	<b>(1,585,015)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,997,179)	(1,997,179)											
	GD-ID	(98,719,326)	(98,719,326)		(98,719,326)									
	GD-WA	(180,170,859)	(180,170,859)		(180,170,859)									
	GD-OR	(136,232,722)		(136,232,722)										
<b>Total Gas Distribution</b>		<b>(417,120,086)</b>		<b>(280,887,364)</b>	<b>(136,232,722)</b>									
<b>General Plant</b>														
4	ED-AN	(38,831,875)	(38,831,875)			(38,831,875)	(38,831,875)		(25,823,585)	(25,823,585)		(13,008,290)	(13,008,290)	
	ED-ID	(13,041,930)	(13,041,930)		(13,041,930)	(13,041,930)	(13,041,930)				(13,041,930)	(13,041,930)	(13,041,930)	
	ED-WA	(24,897,700)	(24,897,700)		(24,897,700)	(24,897,700)	(24,897,700)		(24,897,700)	(24,897,700)				
7,4	CD-AA	(95,446,407)	(67,475,838)	(19,306,899)	(8,663,670)	(67,475,838)	(67,475,838)		(44,872,107)	(44,872,107)		(22,603,731)	(22,603,731)	
9,4	CD-AN	(8,352,122)	(6,487,761)	(1,864,361)		(6,487,761)	(6,487,761)		(4,314,426)	(4,314,426)		(2,173,335)	(2,173,335)	
9	CD-ID	(7,435,915)	(5,776,070)	(1,659,845)		(5,776,070)	(5,776,070)				(5,776,070)	(5,776,070)	(5,776,070)	
9	CD-WA	(10,743,115)	(8,345,037)	(2,398,078)		(8,345,037)	(8,345,037)		(8,345,037)	(8,345,037)				
8	GD-AA	(2,450,109)		(1,684,107)	(766,002)									
	GD-AN	(3,810,926)		(3,810,926)										
	GD-ID	(2,383,951)		(2,383,951)										
	GD-WA	(11,971,846)		(11,971,846)										
	GD-OR	(5,579,829)		(5,579,829)										
<b>Total General Plant</b>		<b>(224,945,725)</b>	<b>(164,856,211)</b>	<b>(45,080,013)</b>	<b>(15,009,501)</b>	<b>(52,060,737)</b>	<b>(112,795,474)</b>	<b>(164,856,211)</b>	<b>(33,242,737)</b>	<b>(75,010,118)</b>	<b>(108,252,855)</b>	<b>(18,818,000)</b>	<b>(37,785,356)</b>	<b>(56,603,356)</b>
<b>Total Accumulated Depr</b>		<b>(2,333,921,390)</b>	<b>(1,836,257,022)</b>	<b>(344,837,130)</b>	<b>(152,827,238)</b>	<b>(1,066,535,180)</b>	<b>(769,721,842)</b>	<b>(1,836,257,022)</b>	<b>(673,380,760)</b>	<b>(505,530,158)</b>	<b>(1,178,910,918)</b>	<b>(393,154,420)</b>	<b>(264,191,684)</b>	<b>(657,346,104)</b>

Allocation Ratios:					Jurisdiction -		
Service -		Electric	Gas-North	Gas-South	1	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	26.541%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	33.499%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(15,230,821)	(15,230,821)		(15,230,821)	(15,230,821)		(9,980,757)	(9,980,757)		(5,250,064)	(5,250,064)	
1	Misc Intangible Plt (3030)	ED-AN	(2,700,252)	(2,700,252)		(2,700,252)	(2,700,252)		(1,769,475)	(1,769,475)		(930,777)	(930,777)	
<b>Total Production/Transmission</b>			<b>(17,931,073)</b>	<b>(17,931,073)</b>		<b>(17,931,073)</b>	<b>(17,931,073)</b>		<b>(11,750,232)</b>	<b>(11,750,232)</b>		<b>(6,180,841)</b>	<b>(6,180,841)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(343,751)	(343,751)		(343,751)	(343,751)	(343,751)		(343,751)				
	Misc Intangible Plt (3030)	ED-WA	(63,449)	(63,449)		(63,449)	(63,449)	(63,449)		(63,449)				
<b>Total Distribution</b>			<b>(407,200)</b>	<b>(407,200)</b>		<b>(407,200)</b>	<b>(407,200)</b>	<b>(407,200)</b>		<b>(407,200)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA		(4,845,657)	(3,425,637)	(980,180)	(439,840)	(3,425,637)	(3,425,637)	(2,278,083)	(2,278,083)		(1,147,554)	(1,147,554)	
9,1	CD-AN		(140,953)	(109,490)	(31,463)		(109,490)	(109,490)	(71,749)	(71,749)		(37,741)	(37,741)	
	GD-ID		(153,268)		(153,268)									
	GD-WA		(304,206)		(304,206)									
	GD-OR		(125,304)			(125,304)								
<b>Total General Plant - 303000</b>			<b>(5,569,388)</b>	<b>(3,535,127)</b>	<b>(1,469,117)</b>	<b>(565,144)</b>	<b>(3,535,127)</b>	<b>(3,535,127)</b>	<b>(2,349,832)</b>	<b>(2,349,832)</b>		<b>(1,185,295)</b>	<b>(1,185,295)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA		(144,350,863)	(102,048,843)	(29,199,292)	(13,102,728)	(102,048,843)	(102,048,843)	(67,863,500)	(67,863,500)		(34,185,343)	(34,185,343)	
9,4	CD-AN		(338,217)	(262,720)	(75,497)		(262,720)	(262,720)	(174,711)	(174,711)		(88,009)	(88,009)	
9	CD-ID		0	0	0		0	0	0	0	0	0	0	
9	CD-WA		(13,841,252)	(10,751,608)	(3,089,644)		(10,751,608)	(10,751,608)	(10,751,608)	(10,751,608)		0	0	
4	ED-AN		(14,270,685)	(14,270,685)			(14,270,685)	(14,270,685)	(9,490,148)	(9,490,148)		(4,780,537)	(4,780,537)	
	ED-ID		0	0			0	0				0	0	
	ED-WA		(1,569,410)	(1,569,410)			(1,569,410)	(1,569,410)	(1,569,410)	(1,569,410)				
8	GD-AA		(223,595)		(153,690)	(69,905)								
	GD-AN		0		0									
	GD-OR		0		0									
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(174,594,022)</b>	<b>(128,903,266)</b>	<b>(32,518,123)</b>	<b>(13,172,633)</b>	<b>(12,321,018)</b>	<b>(116,582,248)</b>	<b>(128,903,266)</b>	<b>(12,321,018)</b>	<b>(77,528,359)</b>	<b>(89,849,377)</b>	<b>0</b>	<b>(39,053,889)</b>
<b>Gas Underground Storage</b>														
	GD-AN		0		0									
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>									
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA		0	0	0	0	0	0	0	0		0	0	
9	CD-ID		0	0	0		0	0			0	0	0	
9	CD-WA		0	0	0		0	0	0	0				
4	ED-AN		(966,191)	(966,191)			(966,191)	(966,191)	(642,527)	(642,527)		(323,664)	(323,664)	
	ED-WA		0	0			0	0	0	0				
	GD-WA		0		0									
	GD-OR		0		0									
<b>Total General Plant - 390200, 396200</b>			<b>(966,191)</b>	<b>(966,191)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(966,191)</b>	<b>(966,191)</b>	<b>(642,527)</b>	<b>(642,527)</b>	<b>0</b>	<b>(323,664)</b>	
<b>Total Accumulated Amortization</b>			<b>(199,467,874)</b>	<b>(151,742,857)</b>	<b>(33,987,240)</b>	<b>(13,737,777)</b>	<b>(12,728,218)</b>	<b>(139,014,639)</b>	<b>(151,742,857)</b>	<b>(12,728,218)</b>	<b>(92,270,950)</b>	<b>(104,999,168)</b>	<b>0</b>	<b>(46,743,689)</b>

Allocation Ratios:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,276,837	8,294,951	2,837,816	9,144,070	20,276,837	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,060,356	0	0	0	0	25,060,356	0	0	25,060,356	0	0	0
99	GD-OR / AS	4,278,451	0	0	0	0	0	0	0	4,278,451	0	4,278,451	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,948,288	0	0	91,159,992	91,159,992	0	0	26,083,660	26,083,660	0	11,704,636	11,704,636
9	CD-WA / ID / AN	30,542,378	9,438,667	6,046,745	8,239,296	23,724,708	2,712,350	1,737,628	2,367,692	6,817,670	0	0	0
	TOTAL ACCOUNT	209,106,310	17,733,618	8,884,561	108,543,358	135,161,537	27,772,706	1,737,628	28,451,352	57,961,686	4,278,451	11,704,636	15,983,087
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,691,165	698,948	7,798	1,984,419	2,691,165	0	0	0	0	0	0	0
99	GD-WA / ID / AN	186,989	0	0	0	0	186,989	0	0	186,989	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	321,541	0	0	0	0	0	0	221,014	221,014	0	100,527	100,527
7	CD-AA	70,407,214	0	0	49,774,380	49,774,380	0	0	14,241,971	14,241,971	0	6,390,863	6,390,863
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	79,346,815	4,891,286	15,473	52,008,024	56,914,783	1,391,723	2,206	14,534,604	15,928,533	12,109	6,491,390	6,503,499
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	58,814,468	25,887,244	11,933,695	20,993,529	58,814,468	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,808,392	0	0	0	0	9,869,046	3,288,758	2,650,588	15,808,392	0	0	0
99	GD-OR / AS	4,705,992	0	0	0	0	0	0	0	4,705,992	0	4,705,992	0
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,571,576	0	0	5,352,726	5,352,726	0	0	1,531,578	1,531,578	0	687,272	687,272
9	CD-WA / ID / AN	7,133,304	1,696,906	916,501	2,927,601	5,541,008	487,633	263,371	841,292	1,592,296	0	0	0
	TOTAL ACCOUNT	94,130,920	27,584,150	12,850,196	29,273,856	69,708,202	10,356,679	3,552,129	5,090,261	18,999,069	4,705,992	717,657	5,423,649

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,376,635	346,390	194,665	3,635,407	4,176,462	99,541	55,940	1,044,692	1,200,173	0	0	0	
		TOTAL ACCOUNT	6,105,086	405,256	194,665	4,058,177	4,658,098	321,894	55,940	1,047,225	1,425,059	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,789,727	1,282,375	415,245	6,092,107	7,789,727	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,548,234	0	0	0	0	2,629,853	417,445	500,936	3,548,234	0	0	0	
99		GD-OR / AS	1,018,110	0	0	0	0	0	0	0	0	1,018,110	0	1,018,110	
8		GD-AA	5,723,999	0	0	0	0	0	0	3,934,448	3,934,448	0	1,789,551	1,789,551	
7		CD-AA	15,214,224	0	0	10,755,696	10,755,696	0	0	3,077,533	3,077,533	0	1,380,995	1,380,995	
9		CD-WA / ID / AN	2,026,608	20,210	753,273	800,745	1,574,228	5,808	216,465	230,107	452,380	0	0	0	
		TOTAL ACCOUNT	35,320,902	1,302,585	1,168,518	17,648,548	20,119,651	2,635,661	633,910	7,743,024	11,012,595	1,018,110	3,170,546	4,188,656	
	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	3,160,186	400,088	15,791	2,744,307	3,160,186	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,102,336	400,088	15,791	3,797,571	4,213,450	106,253	0	556,115	662,368	18,586	207,932	226,518	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	28,529,892	13,016,780	8,355,173	7,157,939	28,529,892	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,105,582	0	0	0	0	2,508,958	776,035	820,589	4,105,582	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	34,669,497	13,268,522	8,747,621	8,022,784	30,038,927	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804	



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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	47,186,772	12,632,193	6,504,479	28,050,100	47,186,772	0	0	0	0	0	0	
99		GD-WA / ID / AN	894,188	0	0	0	0	601,790	290,445	1,953	894,188	0	0	
99		GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	
8		GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	
7		CD-AA	89,497,507	0	0	63,270,262	63,270,262	0	0	18,103,556	18,103,556	0	8,123,689	
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	
		<b>TOTAL ACCOUNT</b>	<b>157,497,285</b>	<b>22,987,502</b>	<b>9,385,823</b>	<b>92,781,081</b>	<b>125,154,406</b>	<b>3,577,551</b>	<b>1,118,445</b>	<b>18,692,503</b>	<b>23,388,499</b>	<b>754,626</b>	<b>8,199,754</b>	<b>8,954,380</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	294,160	0	6,846	287,314	294,160	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	9,092	0	0	0	0	0	0	0	0	9,092	0	
8		GD-AA	889	0	0	0	0	0	0	611	611	0	278	
7		CD-AA	699,705	0	0	494,657	494,657	0	0	141,536	141,536	0	63,512	
9		CD-WA/ ID / AN	12,286	0	6,659	2,884	9,543	0	1,914	829	2,743	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,016,132</b>	<b>0</b>	<b>13,505</b>	<b>784,855</b>	<b>798,360</b>	<b>0</b>	<b>1,914</b>	<b>142,976</b>	<b>144,890</b>	<b>9,092</b>	<b>63,790</b>	<b>72,882</b>
		<b>TOTAL GENERAL PLANT</b>	<b>641,125,277</b>	<b>89,384,818</b>	<b>41,978,059</b>	<b>326,380,365</b>	<b>457,743,242</b>	<b>52,012,949</b>	<b>8,088,580</b>	<b>79,886,551</b>	<b>139,988,080</b>	<b>11,707,109</b>	<b>31,686,846</b>	<b>43,393,955</b>

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended July 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,976,167	319,716	0	11,656,451	11,976,167	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,612,780</b>	<b>319,716</b>	<b>0</b>	<b>16,206,182</b>	<b>16,525,898</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,302,004</b>	<b>3,096,115</b>	<b>425,951</b>	<b>564,816</b>	<b>990,767</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	26,902,843	3,119,194	0	23,783,649	26,902,843	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	138,260,791	0	0	97,743,466	97,743,466	0	0	27,967,393	27,967,393	0	12,549,932	
9		CD-WA / ID / AN	766,480	129,481	0	465,906	595,387	37,208	0	133,885	171,093	0	0	
		<b>TOTAL ACCOUNT</b>	<b>166,374,638</b>	<b>3,248,675</b>	<b>0</b>	<b>121,993,021</b>	<b>125,241,696</b>	<b>37,208</b>	<b>0</b>	<b>28,406,826</b>	<b>28,444,034</b>	<b>0</b>	<b>12,688,908</b>	<b>12,688,908</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,303,580	0	0	3,303,580	3,303,580	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	14,655,987	0	0	10,361,050	10,361,050	0	0	2,964,613	2,964,613	0	1,330,324	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>17,959,567</b>	<b>0</b>	<b>0</b>	<b>13,664,630</b>	<b>13,664,630</b>	<b>0</b>	<b>0</b>	<b>2,964,613</b>	<b>2,964,613</b>	<b>0</b>	<b>1,330,324</b>	<b>1,330,324</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,731,541	0	0	7,731,541	7,731,541	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	
		<b>TOTAL ACCOUNT</b>	<b>7,731,541</b>	<b>0</b>	<b>0</b>	<b>7,731,541</b>	<b>7,731,541</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	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	
		<b>TOTAL ACCOUNT</b>	<b>98,160,457</b>	<b>0</b>	<b>0</b>	<b>69,394,535</b>	<b>69,394,535</b>	<b>0</b>	<b>0</b>	<b>19,855,897</b>	<b>19,855,897</b>	<b>0</b>	<b>8,910,025</b>	<b>8,910,025</b>

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

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,192,892</b>	<b>0</b>	<b>0</b>	<b>20,637,915</b>	<b>20,637,915</b>	<b>0</b>	<b>0</b>	<b>5,905,138</b>	<b>5,905,138</b>	<b>0</b>	<b>2,649,839</b>	<b>2,649,839</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>20,446,202</b>	<b>16,214,764</b>	<b>0</b>	<b>58,850</b>	<b>16,273,614</b>	<b>4,148,193</b>	<b>0</b>	<b>16,839</b>	<b>4,165,032</b>	<b>0</b>	<b>7,556</b>	<b>7,556</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	10,855,642	0	0	7,674,396	7,674,396	0	0	2,195,879	2,195,879	0	985,367	985,367
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>10,954,086</b>	<b>0</b>	<b>0</b>	<b>7,772,840</b>	<b>7,772,840</b>	<b>0</b>	<b>0</b>	<b>2,195,879</b>	<b>2,195,879</b>	<b>0</b>	<b>985,367</b>	<b>985,367</b>
	<b>TOTAL</b>		<b>371,432,163</b>	<b>19,783,155</b>	<b>0</b>	<b>257,459,514</b>	<b>277,242,669</b>	<b>5,207,995</b>	<b>771,517</b>	<b>60,647,196</b>	<b>66,626,708</b>	<b>425,951</b>	<b>27,136,835</b>	<b>27,562,786</b>

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: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended July 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(75,945,176)	(53,689,442)	(15,362,190)	(6,893,544)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(846,630)	(657,645)	(188,985)	0
7	282919	CD-AA	(4,268,192)	(3,017,398)	(863,370)	(387,424)
7	283750	CD-AA	399,976	282,763	80,907	36,306
		Total	<u>(80,660,022)</u>	<u>(57,081,722)</u>	<u>(16,333,638)</u>	<u>(7,244,662)</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
<b>COMMON WORKING CAPITAL</b>
For Month Ended July 31, 2022
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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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	5,786,309	5,786,309	0	0	0	0	5,786,309
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	(279)	(279)	0	0	0	0	(279)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(7)	(7)	0	0	0	0	(7)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	73,343,587	34,358,030	0	107,701,617	77,083,644	36,261,487	(3,740,057)	(1,903,457)	0
<b>TOTAL</b>		<b>73,343,587</b>	<b>34,358,030</b>	<b>5,786,023</b>	<b>113,487,640</b>	<b>77,083,644</b>	<b>36,261,487</b>	<b>(3,740,057)</b>	<b>(1,903,457)</b>	<b>5,786,023</b>

ALLOCATION RATIOS:

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

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

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