

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended September 30, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	166,935,635	113,158,397	53,777,238
	Adjustments			
	Adjusted Net Operating Income (Loss)	166,935,635	113,158,397	53,777,238
E-APL	Electric Net Rate Base	3,077,569,089	2,077,999,689	999,569,400
	RATE OF RETURN	5.424%	5.446%	5.380%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2022
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers Percent	9-01-2022 thru 09-30-2022	409,396 100.000%	266,503 65.097%	142,893 34.903%
3	E-OPS	Direct Distribution Operating Expense Percent	10-01-2021 thru 09-30-2022	40,612,076 100.000%	25,060,631 61.707%	15,551,445 38.293%
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accts 500 - 598		28,881,614	16,720,518	12,161,096
		Direct O & M Accts 901 - 935		41,330,083	28,709,390	12,620,693
		Total		70,211,697	45,429,908	24,781,789
		Percentage		100.000%	64.704%	35.296%
		Direct Labor Accts 500 - 598		11,062,279	7,376,236	3,686,043
		Direct Labor Accts 901 - 935		6,332,931	4,359,405	1,973,526
		Total		17,395,210	11,735,641	5,659,569
		Percentage		100.000%	67.465%	32.535%
		Number of Customers		405,775	264,439	141,336
		Percentage		100.000%	65.169%	34.831%
		Net Direct Plant		1,447,497,356	993,951,438	453,545,918
		Percentage		100.000%	68.667%	31.333%
4		Total Percentages		400.000%	266.005%	133.995%
		Percent		100.000%	66.501%	33.499%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2022
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2022
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2021 thru 12-31-2021	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		14,116,908	0	9,478,568 4,638,340
		Direct O & M Accts 901 - 935		15,640,037	0	10,989,779 4,650,258
		Direct O & M Accts 901 - 905 Utility 9 Only		1,303,045	0	1,303,045 0
		Total		31,059,990	0	21,771,392 9,288,598
		Percentage		100.000%	0.000%	70.095% 29.905%
		Direct Labor Accts 500 - 894		9,708,675	0	6,808,489 2,900,186
		Direct Labor Accts 901 - 935		4,008,246	0	1,875,992 2,132,254
		Direct Labor Accts 901 - 905 Utility 9 Only		1,522,443	0	1,522,443 0
		Total		15,239,364	0	10,206,924 5,032,440
		Percentage		100.000%	0.000%	66.977% 33.023%
		Number of Customers at Percentage		372,177	0	266,537 105,640
				100.000%	0.000%	71.616% 28.384%
		Net Direct Plant Percentage		1,034,813,184	0	685,618,721 349,194,463
				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	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
		Adjustments		0	0	0	0
		Total		142,841,884	121,811,494	21,030,390	0
		Percentage		100.000%	85.277%	14.723%	0.000%
		Direct Labor Accts 500 - 894		56,931,970	47,158,546	9,773,424	0
		Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
		Total		79,323,635	66,079,652	13,243,983	0
		Percentage		100.000%	83.304%	16.696%	0.000%
		Number of Customers at		672,312	405,775	266,537	0
		Percentage		100.000%	60.355%	39.645%	0.000%
		Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
		Percentage		100.000%	81.777%	18.223%	0.000%
9		Total Percentages		400.000%	310.713%	89.287%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant	9-01-2022 thru 09-30-2022	1,477,531,585	1,011,142,089	466,389,496	
		Percent		100.000%	68.435%	31.565%	
11		Book Depreciation	10-01-2021 thru 09-30-2022	143,688,352	96,072,370	47,615,982	
		Percent		100.000%	66.862%	33.138%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended September 30, 2022
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	9-01-2022 thru 09-30-2022	3,544,266,609 100.000%	2,374,311,958 66.990%	1,169,954,651 33.010%
13	E-PLT	Net Electric General Plant Percent	9-01-2022 thru 09-30-2022	291,355,809 100.000%	196,785,385 67.541%	94,570,424 32.459%
14		Net Allocated Schedule M's Percent	10-01-2021 thru 09-30-2022	-121,213,367 100.000%	-82,206,278 67.819%	-39,007,089 32.181%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended September 30, 2022		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	401,977,495	0	401,977,495	267,849,755	0	267,849,755	134,127,740	0
99	442200	Commercial - Firm & Int.	336,555,699	0	336,555,699	242,240,944	0	242,240,944	94,314,755	0
1	442300	Industrial	118,455,592	0	118,455,592	62,498,887	0	62,498,887	55,956,705	0
99	444000	Public Street & Highway Lighting	7,460,545	0	7,460,545	4,657,158	0	4,657,158	2,803,387	0
99	448000	Interdepartmental Revenue	1,536,592	0	1,536,592	1,268,555	0	1,268,555	268,037	0
99	499XXX	Unbilled Revenue	28,152	0	28,152	(97,562)	0	(97,562)	125,714	0
TOTAL SALES TO ULTIMATE CUSTOMERS			866,014,075	0	866,014,075	578,417,737	0	578,417,737	287,596,338	0
1	447XXX	Sales for Resale	0	161,828,987	161,828,987	0	106,046,535	106,046,535	0	55,782,452
TOTAL SALES OF ELECTRICITY			866,014,075	161,828,987	1,027,843,062	578,417,737	106,046,535	684,464,272	287,596,338	55,782,452
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	(284,000)	0	(284,000)	(284,000)	0	(284,000)	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	123,400	0	123,400	38,776	0	38,776	84,624	0
1	453000	Sales of Water & Water Power	0	409,252	409,252	0	268,183	268,183	0	141,069
1	454000	Rent from Electric Property	3,431,734	188,245	3,619,979	2,145,739	123,357	2,269,096	1,285,995	64,888
1	454100	Rent from Trnsmission Joint Use	25,661	0	25,661	10,300	0	10,300	15,361	0
1	456XXX	Other Electric Revenues	(22,202,493)	132,435,282	110,232,789	(18,034,713)	86,784,840	68,750,127	(4,167,780)	45,650,442
TOTAL OTHER OPERATING REVENUE			(18,905,698)	133,032,779	114,127,081	(16,123,898)	87,176,380	71,052,482	(2,781,800)	45,856,399
TOTAL ELECTRIC REVENUE			847,108,377	294,861,766	1,141,970,143	562,293,839	193,222,915	755,516,754	284,814,538	101,638,851

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	422,249	422,249	0	276,700	276,700	0	145,549
1	501XXX	Fuel	0	41,003,156	41,003,156	0	26,869,368	26,869,368	0	14,133,788
1	502000	Steam Expense	0	3,691,886	3,691,886	0	2,419,293	2,419,293	0	1,272,593
1	505000	Electric Expense	0	820,282	820,282	0	537,531	537,531	0	282,751
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,933,540	5,933,540	0	3,888,249	3,888,249	0	2,045,291
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	698,378	698,378	0	457,647	457,647	0	240,731
1	511000	Structures	0	850,931	850,931	0	557,615	557,615	0	293,316
1	512000	Boiler Plant	0	6,333,610	6,333,610	0	4,150,415	4,150,415	0	2,183,195
1	513000	Electric Plant	0	909,443	909,443	0	595,958	595,958	0	313,485
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	597,213	597,213	0	391,354	391,354	0	205,859
TOTAL STEAM POWER GENERATION EXP			0	61,260,688	61,260,688	0	40,144,130	40,144,130	0	21,116,558
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,428,915	2,428,915	0	1,591,668	1,591,668	0	837,247
1	536000	Water for Power	0	967,786	967,786	0	634,190	634,190	0	333,596
1	537000	Hydraulic Expense	5,554,874	3,688,798	9,243,672	3,645,664	2,417,269	6,062,933	1,909,210	1,271,529
1	538000	Electric Expense	0	6,499,358	6,499,358	0	4,259,029	4,259,029	0	2,240,329
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,542,326	1,542,326	0	1,010,686	1,010,686	0	531,640
1	540000	Rent	0	1,653,087	1,653,087	0	1,083,268	1,083,268	0	569,819
1	540100	MT Trust Funds Land Settlement Rents	5,459,250	0	5,459,250	3,577,576	0	3,577,576	1,881,674	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	771,401	771,401	0	505,499	505,499	0	265,902
1	542000	Structures	0	640,407	640,407	0	419,659	419,659	0	220,748
1	543000	Reservoirs, Dams, & Waterways	0	703,548	703,548	0	461,035	461,035	0	242,513
1	544000	Electric Plant	0	3,578,431	3,578,431	0	2,344,946	2,344,946	0	1,233,485
1	545000	Miscellaneous Hydraulic Plant	0	678,522	678,522	0	444,635	444,635	0	233,887
TOTAL HYDRO POWER GENERATION EXP			11,014,124	23,152,579	34,166,703	7,223,240	15,171,884	22,395,124	3,790,884	7,980,695
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	390,575	390,575	0	255,944	255,944	0	134,631
1	547XXX	Fuel	0	137,293,682	137,293,682	0	89,968,550	89,968,550	0	47,325,132
1	548000	Generation Expense	0	2,463,832	2,463,832	0	1,614,549	1,614,549	0	849,283
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	914,071	914,071	0	598,991	598,991	0	315,080
1	550000	Rent	0	87,122	87,122	0	57,091	57,091	0	30,031
MAINTENANCE										
1	551000	Supervision & Engineering	0	739,698	739,698	0	484,724	484,724	0	254,974
1	552000	Structures	0	77,339	77,339	0	50,680	50,680	0	26,659
1	553000	Generating & Electric Equipment	0	3,967,717	3,967,717	0	2,600,045	2,600,045	0	1,367,672
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	610,272	610,272	0	399,911	399,911	0	210,361
TOTAL OTHER POWER GENERATION EXP			0	146,544,308	146,544,308	0	96,030,485	96,030,485	0	50,513,823

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended September 30, 2022		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,947,678	147,802,093	158,749,771	0	96,854,711	96,854,711	10,947,678	50,947,382
1	556000	System Control & Load Dispatching	0	957,110	957,110	0	627,194	627,194	0	329,916
E-557	557XXX	Other Expense	(8,270,143)	91,571,561	83,301,418	(17,511,756)	60,006,844	42,495,088	9,241,613	31,564,717
TOTAL OTHER POWER SUPPLY EXPENSE			2,677,535	240,330,764	243,008,299	(17,511,756)	157,488,749	139,976,993	20,189,291	82,842,015
TOTAL PRODUCTION OPERATING EXP			13,691,659	471,288,339	484,979,998	(10,288,516)	308,835,248	298,546,732	23,980,175	162,453,091
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	1,914,143	1,914,143	0	1,254,338	1,254,338	0	659,805
1	561000	Load Dispatching	0	3,127,394	3,127,394	0	2,049,381	2,049,381	0	1,078,013
1	562000	Station Expense	0	486,907	486,907	0	319,070	319,070	0	167,837
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	493,637	493,637	0	323,480	323,480	0	170,157
1	565XXX	Transmission of Electricity by Others	0	19,745,449	19,745,449	0	12,939,193	12,939,193	0	6,806,256
1	566000	Miscellaneous Transmission Expense	0	3,916,464	3,916,464	0	2,566,459	2,566,459	0	1,350,005
1	567000	Rent	0	52,298	52,298	0	34,271	34,271	0	18,027
MAINTENANCE										
1	568000	Supervision & Engineering	185	464,851	465,036	0	304,617	304,617	185	160,234
1	569000	Structures	26,869	657,566	684,435	6,881	430,903	437,784	19,988	226,663
1	570000	Station Equipment	0	963,351	963,351	0	631,284	631,284	0	332,067
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	24,724	2,526,452	2,551,176	1,364	1,655,584	1,656,948	23,360	870,868
1	572000	Underground Lines	0	772	772	0	506	506	0	266
1	573000	Service Miscellaneous	9,906	85,913	95,819	13	56,299	56,312	9,893	29,614
TOTAL TRANSMISSION OPERATING EXP			61,684	34,435,197	34,496,881	8,258	22,565,385	22,573,643	53,426	11,869,812

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	16,174,515	29,723,711	45,898,226	11,848,513	19,477,948	31,326,461	4,326,002	10,245,763
E-DEPX		Depreciation Expense-Transmission	792,810	18,714,967	19,507,777	518,169	12,263,918	12,782,087	274,641	6,451,049
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,177,595	1,177,595	0	771,678	771,678	0	405,917
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	24,762	0	24,762	7,936	0	7,936	16,826	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	772,069	0	772,069	772,069	0	772,069	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	131,060	131,060	0	68,940
99	407327	Colstrip Reg. Asset Amortization	1,902,584	0	1,902,584	979,168	0	979,168	923,416	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,441	21,441	0	11,278
99	407360	Amortization of CS2 & COLSTRIP O&M	705,828	0	705,828	0	0	0	705,828	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	579,341	579,341	0	304,744
99	407395	Optional Renewable Power Revenue Offset	395,065	0	395,065	299,971	0	299,971	95,094	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407427	Colstrip Regulatory Deferral	(2,912,039)	0	(2,912,039)	(1,474,013)	0	(1,474,013)	(1,438,026)	0
99	407434	EIM Deferred O&M	(537,182)	0	(537,182)	0	0	0	(537,182)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(15,536,503)	0	(15,536,503)	(10,594,151)	0	(10,594,151)	(4,942,352)	0
99	407451	Deferral CEIP	(7,994)	0	(7,994)	(7,994)	0	(7,994)	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(416,546)	0	(416,546)	0	0	0	(416,546)	0
99	407494	Amortization of Schedule 98 REC Rev	(102,542)	0	(102,542)	(102,542)	0	(102,542)	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,514)	(5,514)	0	(2,901)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	24,349,896	24,349,896	0	15,956,486	15,956,486	0	8,393,410
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(1,633,504)	75,074,558	73,441,054	208,152	49,196,358	49,404,510	(1,841,656)	25,878,200
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	12,119,839	580,798,094	592,917,933	(10,072,106)	380,596,991	370,524,885	22,191,945	200,201,103

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended September 30, 2022		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	1,632,991	2,752,754	4,385,745	1,288,328	1,698,642	2,986,970	344,663	1,054,112
3	582000	Station Expense	941,067	49,565	990,632	527,666	30,585	558,251	413,401	18,980
3	583000	Overhead Line Expense	1,731,754	1,057,919	2,789,673	1,102,719	652,810	1,755,529	629,035	405,109
3	584000	Underground Line Expense	1,649,530	0	1,649,530	894,681	0	894,681	754,849	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	12,235	0	12,235	7,832	0	7,832	4,403	0
3	586000	Meter Expense	2,019,903	20,109	2,040,012	1,707,844	12,409	1,720,253	312,059	7,700
3	587000	Customer Installations Expense	774,573	55,146	829,719	497,962	34,029	531,991	276,611	21,117
3	588000	Miscellaneous Distribution Expense	3,702,334	3,252,484	6,954,818	2,555,793	2,007,010	4,562,803	1,146,541	1,245,474
3	589000	Rent	(1)	260,497	260,496	(1)	160,745	160,744	0	99,752
		MAINTENANCE:								
3	590000	Supervision & Engineering	503,586	976,962	1,480,548	138,486	602,854	741,340	365,100	374,108
3	591000	Structures	589,766	12,449	602,215	284,092	7,682	291,774	305,674	4,767
3	592000	Station Equipment	794,457	52,717	847,174	533,492	32,530	566,022	260,965	20,187
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	24,528,625	8,759	24,537,384	14,263,531	5,405	14,268,936	10,265,094	3,354
3	594000	Underground Lines	715,085	0	715,085	488,404	0	488,404	226,681	0
3	595000	Line Transformers	514,667	0	514,667	426,478	0	426,478	88,189	0
3	596000	Street Light & Signal System Maintenance Exp	113,019	0	113,019	84,224	0	84,224	28,795	0
3	597000	Meters	55,579	0	55,579	47,335	0	47,335	8,244	0
3	598000	Miscellaneous Distribution Expense	332,905	522,529	855,434	211,764	322,437	534,201	121,141	200,092
		TOTAL DISTRIBUTION OPERATING EXP	40,612,075	9,021,890	49,633,965	25,060,630	5,567,138	30,627,768	15,551,445	3,454,752
E-DEPX		Depreciation Expense-Distribution	55,667,991	85,259	55,753,250	36,531,206	52,611	36,583,817	19,136,785	32,648
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	113,960	0	113,960	113,960	0	113,960	0	0
E-OTX		Taxes Other Than FIT--Distribution	57,067,014	0	57,067,014	50,419,603	0	50,419,603	6,647,411	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	112,848,965	85,259	112,934,224	87,064,769	52,611	87,117,380	25,784,196	32,648
		TOTAL DISTRIBUTION EXPENSES	153,461,040	9,107,149	162,568,189	112,125,399	5,619,749	117,745,148	41,335,641	3,487,400

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended September 30, 2022		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	139,623	139,623	0	90,890	90,890	0	48,733
2	902000	Meter Reading Expenses	529,078	147,564	676,642	375,804	96,060	471,864	153,274	51,504
2	903XXX	Customer Records & Collection Expenses	811,670	7,079,487	7,891,157	379,916	4,608,534	4,988,450	431,754	2,470,953
2	904000	Uncollectible Accounts	988,832	2	988,834	366,275	1	366,276	622,557	1
2	905000	Misc Customer Accounts	0	133,476	133,476	0	86,889	86,889	0	46,587
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,329,580	7,500,152	9,829,732	1,121,995	4,882,374	6,004,369	1,207,585	2,617,778
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	33,354,249	138,178	33,492,427	22,394,881	89,950	22,484,831	10,959,368	48,228
2	909000	Advertising	218,083	430,648	648,731	181,119	280,339	461,458	36,964	150,309
2	910000	Misc Customer Service & Info Exp	0	243,222	243,222	0	158,330	158,330	0	84,892
TOTAL CUSTOMER SERVICE & INFO EXP			33,572,332	812,048	34,384,380	22,576,000	528,619	23,104,619	10,996,332	283,429
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	202,972	0	202,972	202,972	0	202,972	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			202,972	0	202,972	202,972	0	202,972	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	739,315	36,448,352	37,187,667	606,670	24,238,519	24,845,189	132,645	12,209,833
4	921000	Office Supplies & Expenses	(65)	4,097,460	4,097,395	(65)	2,724,852	2,724,787	0	1,372,608
4	922000	Admin Exp Transferred--Credit	0	(96,967)	(96,967)	0	(64,484)	(64,484)	0	(32,483)
4	923000	Outside Services Employed	867,193	13,146,273	14,013,466	840,528	8,742,403	9,582,931	26,665	4,403,870
4	924000	Property Insurance Premium	0	2,335,081	2,335,081	0	1,552,852	1,552,852	0	782,229
4	925XXX	Injuries and Damages	3,055,560	6,693,218	9,748,778	2,118,030	4,451,057	6,569,087	937,530	2,242,161
4	926XXX	Employee Pensions and Benefits	3,913,726	24,563,214	28,476,940	2,700,314	16,334,783	19,035,097	1,213,412	8,228,431
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,418,690	4,206,396	6,625,086	1,850,463	2,756,451	4,606,914	568,227	1,449,945
4	930000	Miscellaneous General Expenses	213,799	5,628,723	5,842,522	190,996	3,743,157	3,934,153	22,803	1,885,566
4	931000	Rents	9,100	774,491	783,591	0	515,044	515,044	9,100	259,447
4	935000	Maintenance of General Plant	1,973,245	12,683,572	14,656,817	1,445,097	8,434,702	9,879,799	528,148	4,248,870
TOTAL ADMIN & GEN OPERATING EXP			13,191,763	110,479,813	123,671,576	9,752,033	73,429,336	83,181,369	3,439,730	37,050,477

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,835,497	18,668,839	22,504,336	2,957,104	12,414,965	15,372,069	878,393	6,253,874
E-AMTX		Amortization Expense-General Plant - 303000	0	300,823	300,823	0	199,977	199,977	0	100,846
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,795,303	36,932,315	40,727,618	3,795,303	24,560,359	28,355,662	0	12,371,956
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	422,431	422,431	0	280,921	280,921	0	141,510
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	2,688,032	0	2,688,032	2,688,032	0	2,688,032	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,598,622	0	1,598,622	1,598,622	0	1,598,622	0	0
99	407311	Regulatory Debit - AFUDC Amortization	334,065	1,610,179	1,944,244	278,531	1,078,659	1,357,190	55,534	531,520
99	407314	Regulatory Debit - FISERVE Amortization	620,799	0	620,799	523,668	0	523,668	97,131	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	(1,559,100)	0	(1,559,100)	(1,559,100)	0	(1,559,100)	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	1,699,743	0	1,699,743	1,699,743	0	1,699,743	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(11,030,867)	0	(11,030,867)	(5,745,969)	0	(5,745,969)	(5,284,898)	0
E-OTX		Taxes Other Than FIT--A&G	1,142,810	6,568,271	7,711,081	766,557	4,367,966	5,134,523	376,253	2,200,305
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	3,124,904	64,502,858	67,627,762	7,002,491	42,902,847	49,905,338	(3,877,587)	21,600,011
		TOTAL ADMIN & GENERAL EXPENSES	16,316,667	174,982,671	191,299,338	16,754,524	116,332,183	133,086,707	(437,857)	58,650,488
		TOTAL EXPENSES BEFORE FIT	218,002,430	773,200,114	991,202,544	142,708,784	507,959,916	650,668,700	75,293,646	265,240,198
		NET OPERATING INCOME (LOSS) BEFORE FIT			150,767,599			104,848,054		
E-FIT		FEDERAL INCOME TAX			9,383,279			5,597,416		
E-FIT		DEFERRED FEDERAL INCOME TAX			(25,066,527)			(13,590,077)		
E-FIT		AMORTIZED ITC			(484,788)			(317,682)		
		ELECTRIC NET OPERATING INCOME (LOSS)			166,935,635			113,158,397		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		65.530%		34.470%
E-ALL	2	Number of Customers		100.000%		65.097%		34.903%
E-ALL	3	Direct Distribution Operating Expense		100.000%		61.707%		38.293%
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		66.501%		33.499%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	134,127,740
99	442200	Commercial - Firm & Int.	94,314,755
1	442300	Industrial	55,956,705
99	444000	Public Street & Highway Lighting	2,803,387
99	448000	Interdepartmental Revenue	268,037
99	499XXX	Unbilled Revenue	125,714
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>287,596,338</u>
1	447XXX	Sales for Resale	55,782,452
		TOTAL SALES OF ELECTRICITY	<u>343,378,790</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	84,624
1	453000	Sales of Water & Water Power	141,069
1	454000	Rent from Electric Property	1,350,883
1	454100	Rent from Trnsmission Joint Use	15,361
1	456XXX	Other Electric Revenues	41,482,662
		TOTAL OTHER OPERATING REVENUE	<u>43,074,599</u>
		TOTAL ELECTRIC REVENUE	<u>386,453,389</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended September 30, 2022		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	145,549
1	501XXX	Fuel	14,133,788
1	502000	Steam Expense	1,272,593
1	505000	Electric Expense	282,751
1	506XXX	Miscellaneous Steam Power Generation Op Exp	2,045,291
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	240,731
1	511000	Structures	293,316
1	512000	Boiler Plant	2,183,195
1	513000	Electric Plant	313,485
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	205,859
		TOTAL STEAM POWER GENERATION EXP	<u>21,116,558</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	837,247
1	536000	Water for Power	333,596
1	537000	Hydraulic Expense	3,180,739
1	538000	Electric Expense	2,240,329
1	539000	Miscellaneous Hydraulic Power Generation Exp	531,640
1	540000	Rent	569,819
1	540100	MT Trust Funds Land Settlement Rents	1,881,674
		MAINTENANCE	
1	541000	Supervision & Engineering	265,902
1	542000	Structures	220,748
1	543000	Reservoirs, Dams, & Waterways	242,513
1	544000	Electric Plant	1,233,485
1	545000	Miscellaneous Hydraulic Plant	233,887
		TOTAL HYDRO POWER GENERATION EXP	<u>11,771,579</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	134,631
1	547XXX	Fuel	47,325,132
1	548000	Generation Expense	849,283
1	549XXX	Miscellaneous Other Power Generation Op Exp	315,080
1	550000	Rent	30,031
		MAINTENANCE	
1	551000	Supervision & Engineering	254,974
1	552000	Structures	26,659
1	553000	Generating & Electric Equipment	1,367,672
1	554XXX	Miscellaneous Other Power Generation Maint Exp	210,361
		TOTAL OTHER POWER GENERATION EXP	<u>50,513,823</u>

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended September 30, 2022		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
OTHER POWER SUPPLY EXPENSE:			
E-555	555XXX	Purchased Power	61,895,060
1	556000	System Control & Load Dispatching	329,916
E-557	557XXX	Other Expense	40,806,330
TOTAL OTHER POWER SUPPLY EXPENSE			<u>103,031,306</u>
TOTAL PRODUCTION OPERATING EXP			<u>186,433,266</u>
TRANSMISSION OPERATING EXPENSE:			
OPERATION			
1	560000	Supervision & Engineering	659,805
1	561000	Load Dispatching	1,078,013
1	562000	Station Expense	167,837
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	170,157
1	565XXX	Transmission of Electricity by Others	6,806,256
1	566000	Miscellaneous Transmission Expense	1,350,005
1	567000	Rent	18,027
MAINTENANCE			
1	568000	Supervision & Engineering	160,419
1	569000	Structures	246,651
1	570000	Station Equipment	332,067
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	894,228
1	572000	Underground Lines	266
1	573000	Service Miscellaneous	39,507
TOTAL TRANSMISSION OPERATING EXP			<u>11,923,238</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	14,571,765
E-DEPX		Depreciation Expense-Transmission	6,725,690
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	405,917
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	16,826
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0
1	407324	Amortization of CDA CDR Fund	68,940
99	407327	Colstrip Reg. Asset Amortization	923,416
1	407333	Amortization of CDA Settlement Costs	11,278
99	407360	Amortization of CS2 & COLSTRIP O&M	705,828
1	407382	Amortization of CDA Settlement - Allocated	304,744
99	407395	Optional Renewable Power Revenue Offset	95,094
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407427	Colstrip Regulatory Deferral	(1,438,026)
99	407434	EIM Deferred O&M	(537,182)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,942,352)
99	407451	Deferral CEIP	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(416,546)
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,901)
E-OTX		Taxes Other Than FIT--Prod & Trans	8,393,410
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>24,036,544</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>222,393,048</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended September 30, 2022		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,398,775
3	582000	Station Expense	432,381
3	583000	Overhead Line Expense	1,034,144
3	584000	Underground Line Expense	754,849
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	4,403
3	586000	Meter Expense	319,759
3	587000	Customer Installations Expense	297,728
3	588000	Miscellaneous Distribution Expense	2,392,015
3	589000	Rent	99,752
		MAINTENANCE:	
3	590000	Supervision & Engineering	739,208
3	591000	Structures	310,441
3	592000	Station Equipment	281,152
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	10,268,448
3	594000	Underground Lines	226,681
3	595000	Line Transformers	88,189
3	596000	Street Light & Signal System Maintenance Exp	28,795
3	597000	Meters	8,244
3	598000	Miscellaneous Distribution Expense	321,233
		TOTAL DISTRIBUTION OPERATING EXP	<u>19,006,197</u>
E-DEPX		Depreciation Expense-Distribution	19,169,433
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,647,411
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>25,816,844</u>
		TOTAL DISTRIBUTION EXPENSES	<u>44,823,041</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended September 30, 2022		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	48,733
2	902000	Meter Reading Expenses	204,778
2	903XXX	Customer Records & Collection Expenses	2,902,707
2	904000	Uncollectible Accounts	622,558
2	905000	Misc Customer Accounts	46,587
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,825,363
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	11,007,596
2	909000	Advertising	187,273
2	910000	Misc Customer Service & Info Exp	84,892
		TOTAL CUSTOMER SERVICE & INFO EXP	11,279,761
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	12,342,478
4	921000	Office Supplies & Expenses	1,372,608
4	922000	Admin Exp Transferred--Credit	(32,483)
4	923000	Outside Services Employed	4,430,535
4	924000	Property Insurance Premium	782,229
4	925XXX	Injuries and Damages	3,179,691
4	926XXX	Employee Pensions and Benefits	9,441,843
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,018,172
4	930000	Miscellaneous General Expenses	1,908,369
4	931000	Rents	268,547
4	935000	Maintenance of General Plant	4,777,018
		TOTAL ADMIN & GEN OPERATING EXP	40,490,207

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	7,132,267
E-AMTX		Amortization Expense-General Plant - 303000	100,846
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	12,371,956
E-AMTX		Amortization Expense-General Plant - 390200, 3962	141,510
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	587,054
99	407314	Regulatory Debit - FISERVE Amortization	97,131
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	(5,284,898)
E-OTX		Taxes Other Than FIT--A&G	2,576,558
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>17,722,424</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>58,212,631</u>
		TOTAL EXPENSES BEFORE FIT	<u>340,533,844</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	45,919,545
E-FIT		FEDERAL INCOME TAX	3,785,863
E-FIT		DEFERRED FEDERAL INCOME TAX	(11,476,450)
E-FIT		AMORTIZED ITC	(167,106)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>53,777,238</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Twelve Months Ended September 30, 2022
Ending Balance Basis

Report ID:
E-456-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(41,152)	616,773	575,621	(60,752)	404,171	343,419	19,600	212,602	232,202
1	456010	Other Electric Rev-Financial	0	(1,923,899)	(1,923,899)	0	(1,260,731)	(1,260,731)	0	(663,168)	(663,168)
1	456015	Other Electric Rev-CT Fuel Sales	0	84,099,798	84,099,798	0	55,110,598	55,110,598	0	28,989,200	28,989,200
1	456016	Other Electric Rev-Resource Opt	0	4,306,701	4,306,701	0	2,822,181	2,822,181	0	1,484,520	1,484,520
1	456017	Other Electric Rev-Non Resource	0	122,005	122,005	0	79,950	79,950	0	42,055	42,055
1	456018	Other Electric Rev-Extraction	0	659,661	659,661	0	432,276	432,276	0	227,385	227,385
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	3,250	3,250	0	2,130	2,130	0	1,120	1,120
1	456030	Other Electric Rev-Clearwater	(157,500)	1,612,500	1,455,000	0	1,056,671	1,056,671	(157,500)	555,829	398,329
1	456050	Other Electric Rev-Attachment Fees	523,899	6,078	529,977	394,374	3,983	398,357	129,525	2,095	131,620
1	456100	Transmission Revenue of Others	0	24,055,083	24,055,083	0	15,763,296	15,763,296	0	8,291,787	8,291,787
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	605,497	605,497	0	318,503	318,503
1	456130	Ancillary Services Revenue	0	1,158,477	1,158,477	0	759,150	759,150	0	399,327	399,327
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	(13,930,523)	0	(13,930,523)	(9,021,685)	0	(9,021,685)	(4,908,838)	0	(4,908,838)
1	456329	Amortization Res Decoupling Deferral	3,537,932	0	3,537,932	1,106,740	0	1,106,740	2,431,192	0	2,431,192
1	456338	Non-res Decoupling Deferred Rev	3,180,060	0	3,180,060	3,176,883	0	3,176,883	3,177	0	3,177
1	456339	Amortization Non-res Decoupling	(15,864,247)	0	(15,864,247)	(13,752,648)	0	(13,752,648)	(2,111,599)	0	(2,111,599)
1	456380	Other Electric Revenue-Clearwater	363,871	0	363,871	0	0	0	363,871	0	363,871
1	456700	Other Electric Rev-Low Voltage	185,165	0	185,165	122,374	0	122,374	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,166,125	1,166,125	0	613,403	613,403
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(2,527,133)	(2,527,133)	0	(1,656,030)	(1,656,030)	0	(871,103)	(871,103)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	2,527,133	2,527,133	0	1,656,030	1,656,030	0	871,103	871,103
1	456730	Other Elec Rev-Intraco Thermal	0	15,015,326	15,015,326	0	9,839,543	9,839,543	0	5,175,783	5,175,783
TOTAL ACCOUNT 456			(22,202,495)	132,435,281	110,232,786	(18,034,714)	86,784,840	68,750,126	(4,167,781)	45,650,441	41,482,660

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended September 30, 2022	
Ending Balance 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	137,155,342	137,155,342	0	89,877,896	89,877,896	0	47,277,446	47,277,446
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,497,687	1,497,687	0	981,434	981,434	0	516,253	516,253
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	10,947,678	0	10,947,678	0	0	0	10,947,678	0	10,947,678
1	555550	Non Monetary - Exchange Power	0	37,295	37,295	0	24,439	24,439	0	12,856	12,856
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,720,678	2,720,678	0	1,782,860	1,782,860	0	937,818	937,818
1	555710	Intercompany Purchase	0	1,158,477	1,158,477	0	759,150	759,150	0	399,327	399,327
1	555740	Purchased Power - EIM	0	5,232,614	5,232,614	0	3,428,932	3,428,932	0	1,803,682	1,803,682
TOTAL ACCOUNT 555			10,947,678	147,802,093	158,749,771	0	96,854,711	96,854,711	10,947,678	50,947,382	61,895,060

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	57,456	5,731,360	5,788,816	57,456	3,755,760	3,813,216	0	1,975,600	1,975,600
1	557010	Other Power Supply Expense - Financial	0	11,602,571	11,602,571	0	7,603,165	7,603,165	0	3,999,406	3,999,406
1	557018	Merchandise Processing Fee	0	48,900	48,900	0	32,044	32,044	0	16,856	16,856
1	557150	Fuel - Economic Dispatch	0	17,852,884	17,852,884	0	11,698,995	11,698,995	0	6,153,889	6,153,889
1	557160	Power Supply Expense - Miscellaneous	0	563,522	563,522	0	369,276	369,276	0	194,246	194,246
99	557161	Unbilled Add-Ons	763,065	0	763,065	464,334	0	464,334	298,731	0	298,731
1	557165	Other Resource Costs-CAISO Charges	0	184,623	184,623	0	120,983	120,983	0	63,640	63,640
1	557170	Broker Fees - Power	0	373,398	373,398	0	244,688	244,688	0	128,710	128,710
1	557171	REC Broker Fees	0	62,118	62,118	0	40,706	40,706	0	21,412	21,412
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,843,469	0	1,843,469	1,843,469	0	1,843,469	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(10,452,881)	0	(10,452,881)	(10,452,881)	0	(10,452,881)	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	(9,882,296)	0	(9,882,296)	(9,882,296)	0	(9,882,296)	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	1,366,185	0	1,366,185	1,366,185	0	1,366,185	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,405,521)	0	(1,405,521)	(1,405,521)	0	(1,405,521)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,137,135	0	1,137,135	0	0	0	1,137,135	0	1,137,135
99	557390	Idaho PCA Amortization	7,484,567	0	7,484,567	0	0	0	7,484,567	0	7,484,567
1	557395	Optional Renewable Power Expense Offset	0	1,470	1,470	0	963	963	0	507	507
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	4,025,607	4,025,607	0	2,637,980	2,637,980	0	1,387,627	1,387,627
1	557711	Turbine Gas Bookout Offset	0	(4,025,607)	(4,025,607)	0	(2,637,980)	(2,637,980)	0	(1,387,627)	(1,387,627)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	55,150,715	55,150,715	0	36,140,264	36,140,264	0	19,010,451	19,010,451
TOTAL ACCOUNT 557			(8,270,143)	91,571,561	83,301,418	(17,511,756)	60,006,844	42,495,088	9,241,613	31,564,717	40,806,330

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	170,658	138,178	308,836	85,708	89,950	175,658	84,950	48,228	133,178
99	908600	Public Purpose Tariff Rider Expense Offset	32,824,407	0	32,824,407	21,931,604	0	21,931,604	10,892,803	0	10,892,803
99	908610	Limited Income Tax Refund Program	135,912	0	135,912	135,912	0	135,912	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	223,272	0	223,272	241,657	0	241,657	(18,385)	0	(18,385)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,354,249	138,178	33,492,427	22,394,881	89,950	22,484,831	10,959,368	48,228	11,007,596

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.097%	34.903%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended September 30, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.67%	54.67%
2	Cost of Debt		4.677%	4.681%
	Total Weighted Cost		2.557%	2.559%
E-APL	Net Rate Base	3,077,569,089	2,077,999,689	999,569,400
	Interest Deduction for FIT Calculation	78,713,433	53,134,452	25,578,981
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended September 30, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,141,970,143	755,516,754	386,453,389
E-OPS	Less: Operating & Maintenance Expense	737,199,504	464,241,472	272,958,032
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	164,875,049	114,916,616	49,958,433
E-OTX	Less: Taxes Other than FIT	89,127,991	71,510,612	17,617,379
	Net Operating Income Before FIT	150,767,599	104,848,054	45,919,545
E-INT	Less: Interest Expense	78,713,433	53,134,452	25,578,981
E-OTX	Less: ID ITC Deferred & Amortization	(9,138)	0	(9,138)
E-SCM	Plus: Schedule M Adjustments	(27,362,748)	(25,059,240)	(2,303,508)
	Taxable Net Operating Income	44,682,280	26,654,362	18,027,918
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	9,383,279	5,597,416	3,785,863
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	9,383,279	5,597,416	3,785,863
E-DTE	Deferred FIT	(3,452,869)	(765,030)	(2,687,839)
E-DTE	Customer Tax Credit Amortization	(21,613,658)	(12,825,047)	(8,788,611)
1	411400 Amortized Investment Tax Credit	(484,788)	(317,682)	(167,106)
	Total Net FIT/Deferred FIT	(16,168,036)	(8,310,343)	(7,857,693)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	80,380,075	106,025,942	186,406,017	55,764,254	70,022,377	125,786,631	24,615,821	36,003,565	60,619,386
12	997001 Contributions In Aid of Construction	0	12,391,200	12,391,200	0	8,300,865	8,300,865	0	4,090,335	4,090,335
12	997002 Injuries and Damages	0	500,000	500,000	0	334,950	334,950	0	165,050	165,050
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual	0	1,725,600	1,725,600	0	1,155,979	1,155,979	0	569,621	569,621
99	997007 Idaho PCA	8,130,919	0	8,130,919	0	0	0	8,130,919	0	8,130,919
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	435,673	435,673	0	291,857	291,857	0	143,816	143,816
99	997018 DSM Tariff Rider	6,062,202	6,708	6,068,910	1,943,651	4,494	1,948,145	4,118,551	2,214	4,120,765
12	997020 FAS87 Current Pension Accrual	0	(3,414,634)	(3,414,634)	0	(2,287,463)	(2,287,463)	0	(1,127,171)	(1,127,171)
12	997027 Uncollectibles	1,333,483	(3,606,804)	(2,273,321)	402,997	(2,416,198)	(2,013,201)	930,486	(1,190,606)	(260,120)
99	997031 Decoupling Mechanism	23,076,777	0	23,076,777	18,490,710	0	18,490,710	4,586,067	0	4,586,067
12	997032 Interest Rate Swaps	0	(8,114,665)	(8,114,665)	0	(5,436,014)	(5,436,014)	0	(2,678,651)	(2,678,651)
99	997033 BPA Residential Exchange	212,318	0	212,318	30,867	0	30,867	181,451	0	181,451
99	997034 Montana Hydro Settlement	1,292,250	0	1,292,250	846,941	0	846,941	445,309	0	445,309
99	997035 Leases	0	172,846	172,846	0	114,944	114,944	0	57,902	57,902
99	997043 Washington Deferred Power Costs	(18,553,705)	0	(18,553,705)	(18,553,705)	0	(18,553,705)	0	0	0
12	997044 Non-Monetary Power Costs	0	37,295	37,295	0	24,984	24,984	0	12,311	12,311
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC	0	(1,753,645)	(1,753,645)	0	(1,174,767)	(1,174,767)	0	(578,878)	(578,878)
12	997049 Tax Depreciation	0	(171,841,136)	(171,841,136)	0	(115,116,377)	(115,116,377)	0	(56,724,759)	(56,724,759)
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement	0	89,983	89,983	0	60,280	60,280	0	29,703	29,703
12	997063 CDA Lake Settlement	0	884,086	884,086	0	592,249	592,249	0	291,837	291,837
99	997065 Amortization - Unbilled Revenue Add-Ins	878,683	0	878,683	602,286	0	602,286	276,397	0	276,397
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	11,183,567	11,183,567	0	7,491,872	7,491,872	0	3,691,695	3,691,695
12	997081 Deferred Compensation	0	(50,530)	(50,530)	0	(33,850)	(33,850)	0	(16,680)	(16,680)
4	997082 Meal Disallowances	0	40,159	40,159	0	26,706	26,706	0	13,453	13,453
12	997083 Paid Time Off	0	513,133	513,133	0	343,748	343,748	0	169,385	169,385
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	702,514	0	702,514	0	0	0	702,514	0	702,514
99	997095 WA REC Deferral	22,661	0	22,661	22,661	0	22,661	0	0	0
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,919	21,919	0	10,801	10,801
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	38,768	38,768	0	25,971	25,971	0	12,797	12,797
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(45,650,000)	(45,650,000)	0	(30,580,935)	(30,580,935)	0	(15,069,065)	(15,069,065)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997107 MDM System	4,286,654	0	4,286,654	4,286,654	0	4,286,654	0	0	0
99	997110 FISERVE	620,799	447,735	1,068,534	523,668	299,938	823,606	97,131	147,797	244,928
12	997111 Capitalized Transportation	0	(226,733)	(226,733)	0	(151,888)	(151,888)	0	(74,845)	(74,845)
12	997114 AFUDC Debt CWIP	0	393,229	393,229	0	263,424	263,424	0	129,805	129,805
99	997115 AFUDC Equity DFIT Deferral	(1,559,100)	0	(1,559,100)	(1,559,100)	0	(1,559,100)	0	0	0
99	997117 Colstrip Plant Adjustment	(5,779,698)	0	(5,779,698)	(3,837,024)	0	(3,837,024)	(1,942,674)	0	(1,942,674)
99	997119 AFUDC Tax CPI	0	2,632,218	2,632,218	0	1,763,323	1,763,323	0	868,895	868,895
99	997120 Transportation Tax Disallowance	0	87,970	87,970	0	58,931	58,931	0	29,039	29,039

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997123	EIM Deferred O&M	(46,399)	0	(46,399)	0	0	0	(46,399)	0	(46,399)
99	997125	COVID-19	1,704,842	0	1,704,842	1,704,842	0	1,704,842	0	0	0
99	997126	Prepaid Expenses	0	(30,118)	(30,118)	0	(20,176)	(20,176)	0	(9,942)	(9,942)
99	997127	CARES Act SS Deferral	0	(1,437,104)	(1,437,104)	0	(962,716)	(962,716)	0	(474,388)	(474,388)
99	997128	Meters Expensed	0	(2,351,830)	(2,351,830)	0	(1,575,491)	(1,575,491)	0	(776,339)	(776,339)
99	997129	Mixed Service Costs (IDD#5)	0	(20,375,001)	(20,375,001)	0	(13,649,213)	(13,649,213)	0	(6,725,788)	(6,725,788)
99	997130	Wild Fire Resiliency Deferral	(11,030,867)	0	(11,030,867)	(5,745,969)	0	(5,745,969)	(5,284,898)	0	(5,284,898)
99	997132	Battery Storage Deferral	411,652	0	411,652	411,652	0	411,652	0	0	0
99	997134	WA Revenue Deferral EIM Benefits	772,069	0	772,069	772,069	0	772,069	0	0	0
99	997135	CS2 Deferred Insurance Proceeds	785,585	0	785,585	785,585	0	785,585	0	0	0
99	997136	Accum Provision for Rate Refund-EIM	284,000	0	284,000	284,000	0	284,000	0	0	0
99	997137	CEIP	(7,994)	0	(7,994)	(7,994)	0	(7,994)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	93,850,620	(121,213,368)	(27,362,748)	57,147,037	(82,206,277)	(25,059,240)	36,703,583	(39,007,091)	(2,303,508)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.990%	33.010%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Twelve Months Ended September 30, 2022
Ending Balance Basis

Report ID:
E-DTE-12E

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	7,698,604	7,698,604	0	5,157,295	5,157,295	0	2,541,309	2,541,309
99	410100	Deferred Federal Income Tax Expense - Washington	2,356,216	0	2,356,216	2,356,216	0	2,356,216	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,515,669)	0	(1,515,669)	0	0	0	(1,515,669)	0	(1,515,669)
	410100	Total	840,547	7,698,604	8,539,151	2,356,216	5,157,295	7,513,511	(1,515,669)	2,541,309	1,025,640
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(10,866,322)	(10,866,322)	0	(7,279,637)	(7,279,637)	0	(3,586,685)	(3,586,685)
99	411100	Deferred Federal Income Tax Expense - Washington	(2,468,787)	0	(2,468,787)	(2,468,787)	0	(2,468,787)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(929,247)	0	(929,247)	0	0	0	(929,247)	0	(929,247)
	411100	Total	(3,398,034)	(10,866,322)	(14,264,356)	(2,468,787)	(7,279,637)	(9,748,424)	(929,247)	(3,586,685)	(4,515,932)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	1,469,883	0	1,469,883	1,469,883	0	1,469,883	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	802,453	0	802,453	0	0	0	802,453	0	802,453
	410193	Total	2,272,336	0	2,272,336	1,469,883	0	1,469,883	802,453	0	802,453
Total Deferred Federal Income Tax Expense			(285,151)	(3,167,718)	(3,452,869)	1,357,312	(2,122,342)	(765,030)	(1,642,463)	(1,045,376)	(2,687,839)
99	411193	Customer Tax Credit Amortization - Washington	(12,825,047)	0	(12,825,047)	(12,825,047)	0	(12,825,047)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(8,788,611)	0	(8,788,611)	0	0	0	(8,788,611)	0	(8,788,611)
	411193	Total	(21,613,658)	0	(21,613,658)	(12,825,047)	0	(12,825,047)	(8,788,611)	0	(8,788,611)

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%		66.990%		33.010%
E-ALL	99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	72,068	72,068	0	47,226	47,226	0	24,842	24,842
1	408140	State Kwh Generation Tax	0	1,574,612	1,574,612	0	1,031,843	1,031,843	0	542,769	542,769
1	408150	R&P Property Tax--Production	0	16,527,026	16,527,026	0	10,830,160	10,830,160	0	5,696,866	5,696,866
1	408180	R&P Property Tax--Transmission	0	6,145,422	6,145,422	0	4,027,095	4,027,095	0	2,118,327	2,118,327
1	409100	State Income Tax--Montana & Oregon	0	30,768	30,768	0	20,162	20,162	0	10,606	10,606
TOTAL PRODUCTION & TRANSMISSION			0	24,349,896	24,349,896	0	15,956,486	15,956,486	0	8,393,410	8,393,410
DISTRIBUTION											
99	408110	State Excise Tax	22,875,584	0	22,875,584	22,875,584	0	22,875,584	0	0	0
99	408120	Municipal Occupation & License Tax	23,539,164	0	23,539,164	19,901,434	0	19,901,434	3,637,730	0	3,637,730
99	408160	Miscellaneous State or Local Tax--WA & ID	156	0	156	0	0	0	156	0	156
99	408170	R&P Property Tax--Distribution	10,734,778	0	10,734,778	7,642,585	0	7,642,585	3,092,193	0	3,092,193
99	409100	State Income Tax--Idaho	(73,530)	0	(73,530)	0	0	0	(73,530)	0	(73,530)
99	411410	State Income Tax--Idaho ITC Deferred	18,705	0	18,705	0	0	0	18,705	0	18,705
99	411420	State Income Tax--Idaho ITC Amortization	(27,843)	0	(27,843)	0	0	0	(27,843)	0	(27,843)
TOTAL DISTRIBUTION			57,067,014	0	57,067,014	50,419,603	0	50,419,603	6,647,411	0	6,647,411
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,142,810	6,568,271	7,711,081	766,557	4,367,966	5,134,523	376,253	2,200,305	2,576,558
TOTAL A&G			1,142,810	6,568,271	7,711,081	766,557	4,367,966	5,134,523	376,253	2,200,305	2,576,558
TOTAL TAXES OTHER THAN FIT			58,209,824	30,918,167	89,127,991	51,186,160	20,324,452	71,510,612	7,023,664	10,593,715	17,617,379

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
ELECTRIC UTILITY PLANT
 For Twelve Months Ended September 30, 2022
 Ending Balance Basis

Report ID:
E-PLT-12E

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	7,400,000	7,400,000	0	4,849,220	4,849,220	0	2,550,780	2,550,780
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	1,023,846	1,023,846	0	670,926	670,926	0	352,920	352,920
1	182381	CDA Settlement Past Storage	0	27,664,513	27,664,513	0	18,128,555	18,128,555	0	9,535,958	9,535,958
1	302000	Franchises & Consents	2,711,733	44,049,218	46,760,951	2,711,733	28,865,453	31,577,186	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,217,610	16,537,326	319,716	10,670,114	10,989,830	0	5,547,496	5,547,496
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,962,163	111,048,438	115,010,601	3,962,163	73,848,322	77,810,485	0	37,200,116	37,200,116
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	14,696,940	14,696,940	0	9,773,612	9,773,612	0	4,923,328	4,923,328
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,195,942	5,195,942	0	2,617,387	2,617,387
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	8,380,912	8,380,912	0	5,573,390	5,573,390	0	2,807,522	2,807,522
TOTAL INTANGIBLE PLANT			23,208,376	330,386,105	353,594,481	23,208,376	218,797,749	242,006,125	0	111,588,356	111,588,356
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	111,607,783	28,854,241	140,462,024	72,921,795	18,908,184	91,829,979	38,685,988	9,946,057	48,632,045
1	312000	Boiler Plant	144,229,202	75,396,934	219,626,136	93,320,214	49,407,611	142,727,825	50,908,988	25,989,323	76,898,311
1	313000	Generators	(22,482)	0	(22,482)	(14,949)	0	(14,949)	(7,533)	0	(7,533)
1	314000	Turbogenerator Units	39,385,185	18,589,251	57,974,436	25,746,703	12,181,536	37,928,239	13,638,482	6,407,715	20,046,197
1	315000	Accessory Electric Equipment	18,076,479	12,501,086	30,577,565	11,811,143	8,191,962	20,003,105	6,265,336	4,309,124	10,574,460
1	316000	Miscellaneous Power Plant Equipment	14,635,079	2,476,959	17,112,038	9,564,860	1,623,151	11,188,011	5,070,219	853,808	5,924,027
TOTAL STEAM PRODUCTION PLANT			327,911,246	141,676,054	469,587,300	213,349,766	92,840,318	306,190,084	114,561,480	48,835,736	163,397,216
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	109,790,876	109,790,876	0	71,945,961	71,945,961	0	37,844,915	37,844,915
1	332XXX	Reservoirs, Dams, & Waterways	0	254,907,511	254,907,511	0	167,040,892	167,040,892	0	87,866,619	87,866,619
1	333000	Waterwheels, Turbines, & Generators	0	235,446,434	235,446,434	0	154,288,048	154,288,048	0	81,158,386	81,158,386
1	334000	Accessory Electric Equipment	0	84,757,927	84,757,927	0	55,541,870	55,541,870	0	29,216,057	29,216,057
1	335XXX	Miscellaneous Power Plant Equipment	0	13,314,042	13,314,042	0	8,724,692	8,724,692	0	4,589,350	4,589,350
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	767,754,378	767,754,378	0	503,109,444	503,109,444	0	264,644,934	264,644,934
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	17,466,130	17,466,130	0	11,445,555	11,445,555	0	6,020,575	6,020,575
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,162	21,070,162	0	13,807,277	13,807,277	0	7,262,885	7,262,885
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	239,767,667	239,767,667	0	157,119,752	157,119,752	0	82,647,915	82,647,915
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	25,661,956	25,661,956	0	16,816,280	16,816,280	0	8,845,676	8,845,676
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	1,642,370	1,642,370	0	1,076,245	1,076,245	0	566,125	566,125
TOTAL OTHER PRODUCTION PLANT			0	328,162,716	328,162,716	0	215,045,028	215,045,028	0	113,117,688	113,117,688
TOTAL PRODUCTION PLANT			327,911,246	1,237,593,148	1,565,504,394	213,349,766	810,994,790	1,024,344,556	114,561,480	426,598,358	541,159,838

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended September 30, 2022
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,258,752	29,887,110	410,632	19,173,260	19,583,892	217,726	10,085,492	10,303,218	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	45,257	30,455,280	30,500,537	29,657	19,957,345	19,987,002	15,600	10,497,935	10,513,535	
1	353XXX	Station Equipment	12,691,261	343,675,420	356,366,681	8,295,794	225,210,503	233,506,297	4,395,467	118,464,917	122,860,384	
1	354000	Towers & Fixtures	16,030,880	1,167,384	17,198,264	10,476,261	764,987	11,241,248	5,554,619	402,397	5,957,016	
1	355000	Poles & Fixtures	5,418	347,794,633	347,800,051	3,541	227,909,823	227,913,364	1,877	119,884,810	119,886,687	
1	356000	Overhead Conductors & Devices	12,568,196	167,930,803	180,498,999	8,213,399	110,045,055	118,258,454	4,354,797	57,885,748	62,240,545	
1	357000	Underground Conduit	0	3,410,227	3,410,227	0	2,234,722	2,234,722	0	1,175,505	1,175,505	
1	358000	Underground Conductors & Devices	0	6,887,764	6,887,764	0	4,513,552	4,513,552	0	2,374,212	2,374,212	
1	359000	Roads & Trails	78,834	2,529,303	2,608,137	51,518	1,657,452	1,708,970	27,316	871,851	899,167	
		TOTAL TRANSMISSION PLANT	42,048,204	933,109,566	975,157,770	27,480,802	611,466,699	638,947,501	14,567,402	321,642,867	336,210,269	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	12,064,181	0	12,064,181	10,593,627	0	10,593,627	1,470,554	0	1,470,554	
99	360400	Land Easements	3,999,884	0	3,999,884	1,367,729	0	1,367,729	2,632,155	0	2,632,155	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,311,701	0	28,311,701	20,631,092	0	20,631,092	7,680,609	0	7,680,609	
3	362000	Station Equipment	160,378,052	3,186,440	163,564,492	106,680,665	1,966,257	108,646,922	53,697,387	1,220,183	54,917,570	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	532,769,826	0	532,769,826	352,190,100	0	352,190,100	180,579,726	0	180,579,726	
99	365000	Overhead Conductors & Devices	336,222,361	0	336,222,361	210,210,784	0	210,210,784	126,011,577	0	126,011,577	
99	366000	Underground Conduit	153,790,143	0	153,790,143	101,451,262	0	101,451,262	52,338,881	0	52,338,881	
99	367000	Underground Conductors & Devices	269,154,759	0	269,154,759	180,296,510	0	180,296,510	88,858,249	0	88,858,249	
99	368000	Line Transformers	319,948,910	0	319,948,910	220,350,761	0	220,350,761	99,598,149	0	99,598,149	
99	369XXX	Services	211,631,492	0	211,631,492	137,968,882	0	137,968,882	73,662,610	0	73,662,610	
99	371XXX	Installations on Customers' Premises	6,111,457	0	6,111,457	6,111,457	0	6,111,457	0	0	0	
99	370XXX	Meters	85,968,048	0	85,968,048	61,277,323	0	61,277,323	24,690,725	0	24,690,725	
99	373XXX	Street Light & Signal Systems	77,176,338	0	77,176,338	49,971,223	0	49,971,223	27,205,115	0	27,205,115	
		TOTAL DISTRIBUTION PLANT	2,197,895,002	3,186,440	2,201,081,442	1,459,101,415	1,966,257	1,461,067,672	738,793,587	1,220,183	740,013,770	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,513,718	9,345,324	10,859,042	811,811	6,214,734	7,026,545	701,907	3,130,590	3,832,497	
4	390XXX	Structures & Improvements	26,643,019	108,694,263	135,337,282	17,747,360	72,282,772	90,030,132	8,895,659	36,411,491	45,307,150	
4	391XXX	Office Furniture & Equipment	5,042,166	53,390,213	58,432,379	5,026,693	35,505,026	40,531,719	15,473	17,885,187	17,900,660	
4	392XXX	Transportation Equipment	40,350,939	29,661,631	70,012,570	27,464,053	19,725,281	47,189,334	12,886,886	9,936,350	22,823,236	
4	393000	Stores Equipment	606,768	4,071,951	4,678,719	412,103	2,707,888	3,119,991	194,665	1,364,063	1,558,728	
4	394000	Tools, Shop & Garage Equipment	2,562,016	17,878,638	20,440,654	1,354,539	11,889,473	13,244,012	1,207,477	5,989,165	7,196,642	
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	3,830,120	4,245,999	400,088	2,547,068	2,947,156	15,791	1,283,052	1,298,843	
4	396XXX	Power Operated Equipment	21,952,553	7,525,518	29,478,071	13,268,521	5,004,545	18,273,066	8,684,032	2,520,973	11,205,005	
4	397XXX	Communications Equipment	31,569,754	95,478,516	127,048,270	22,150,436	63,494,168	85,644,604	9,419,318	31,984,348	41,403,666	
4	398000	Miscellaneous Equipment	13,505	795,863	809,368	0	529,257	529,257	13,505	266,606	280,111	
		TOTAL GENERAL PLANT	130,670,317	330,788,823	461,459,140	88,635,604	219,977,876	308,613,480	42,034,713	110,810,947	152,845,660	
		TOTAL PLANT IN SERVICE	2,721,733,145	2,835,064,082	5,556,797,227	1,811,775,963	1,863,203,371	3,674,979,334	909,957,182	971,860,711	1,881,817,893	

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended September 30, 2022
Ending Balance Basis

Report ID: E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(277,857,229)	(76,952,687)	(354,809,916)	(183,171,171)	(50,427,096)	(233,598,267)	(94,686,058)	(26,525,591)	(121,211,649)	
E-ADEP		Hydro Production Plant	0	(184,881,039)	(184,881,039)	0	(121,152,545)	(121,152,545)	0	(63,728,494)	(63,728,494)	
E-ADEP		Other Production Plant	0	(166,817,011)	(166,817,011)	0	(109,315,187)	(109,315,187)	0	(57,501,824)	(57,501,824)	
E-ADEP		Transmission Plant	(27,122,362)	(237,792,263)	(264,914,625)	(16,592,533)	(155,825,270)	(172,417,803)	(10,529,829)	(81,966,993)	(92,496,822)	
E-ADEP		Distribution Plant	(723,075,614)	(474,243)	(723,549,857)	(449,632,942)	(292,641)	(449,925,583)	(273,442,672)	(181,602)	(273,624,274)	
E-ADEP		General Plant	(53,423,906)	(116,679,425)	(170,103,331)	(34,235,111)	(77,592,984)	(111,828,095)	(19,188,795)	(39,086,441)	(58,275,236)	
TOTAL ACCUMULATED DEPRECIATION			(1,081,479,111)	(783,596,668)	(1,865,075,779)	(683,631,757)	(514,605,723)	(1,198,237,480)	(397,847,354)	(268,990,945)	(666,838,299)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,176,473)	(18,176,473)	0	(11,911,043)	(11,911,043)	0	(6,265,430)	(6,265,430)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(430,971)	0	(430,971)	(430,971)	0	(430,971)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,597,799)	(3,597,799)	0	(2,391,494)	(2,391,494)	0	(1,206,305)	(1,206,305)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(13,147,114)	(111,048,282)	(124,195,396)	(13,147,114)	(73,848,219)	(86,995,333)	0	(37,200,063)	(37,200,063)	
E-AAAMT		General Plant - 390200, 396200	0	(1,054,198)	(1,054,198)	0	(701,052)	(701,052)	0	(353,146)	(353,146)	
TOTAL ACCUMULATED AMORTIZATION			(13,578,085)	(133,876,752)	(147,454,837)	(13,578,085)	(88,851,808)	(102,429,893)	0	(45,024,944)	(45,024,944)	
TOTAL ACCUMULATED DEPR/AMORT			(1,095,057,196)	(917,473,420)	(2,012,530,616)	(697,209,842)	(603,457,531)	(1,300,667,373)	(397,847,354)	(314,015,889)	(711,863,243)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,626,675,949	1,917,590,662	3,544,266,611	1,114,566,121	1,259,745,840	2,374,311,961	512,109,828	657,844,822	1,169,954,650	
ACCUMULATED DFIT												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(538,429,378)	(538,429,378)	0	(360,693,840)	(360,693,840)	0	(177,735,538)	(177,735,538)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(53,283,823)	(53,283,823)	0	(35,434,275)	(35,434,275)	0	(17,849,548)	(17,849,548)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(3,155,677)	(3,155,677)	0	(2,098,557)	(2,098,557)	0	(1,057,120)	(1,057,120)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	330,884	330,884	0	220,041	220,041	0	110,843	110,843	
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	(5,809,548)	(5,809,548)	0	(3,806,997)	(3,806,997)	0	(2,002,551)	(2,002,551)	
1		ADFIT - CDA Settlement Costs (283333)	0	275,004	275,004	0	180,210	180,210	0	94,794	94,794	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(951,564)	(951,564)	0	(637,453)	(637,453)	0	(314,111)	(314,111)	
TOTAL ACCUMULATED DFIT			0	(601,024,102)	(601,024,102)	0	(402,270,871)	(402,270,871)	0	(198,753,231)	(198,753,231)	
NET ELECTRIC UTILITY PLANT			1,626,675,949	1,316,566,560	2,943,242,509	1,114,566,121	857,474,969	1,972,041,090	512,109,828	459,091,591	971,201,419	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.707%	38.293%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.990%	33.010%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended September 30, 2022
 Ending Balance Basis

Report ID:
E-APL-12E

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	1,626,675,949	1,316,566,560	2,943,242,509	#####	857,474,969	1,972,041,090	512,109,828	459,091,591	971,201,419
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,715,552	41,975,136	49,690,688	5,868,285	27,913,885	33,782,170	1,847,267	14,061,251	15,908,518
4	Accumulated Amortization - AFUDC (182318)	(1,596,631)	(5,439,332)	(7,035,963)	(1,280,014)	(3,617,210)	(4,897,224)	(316,617)	(1,822,122)	(2,138,739)
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)	2,188,306	0	2,188,306	0	0	0	2,188,306	0	2,188,306
99	ADFIT - Boulder Park Disallowed (190040)	86,456	0	86,456	0	0	0	86,456	0	86,456
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:	16,466,559	0	16,466,559	16,466,559	0	16,466,559	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	25,001,158	0	25,001,158	25,001,158	0	25,001,158	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(4,430,668)	0	(4,430,668)	(4,430,668)	0	(4,430,668)	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)	(4,071,623)	0	(4,071,623)	(1,260,877)	0	(1,260,877)	(2,810,746)	0	(2,810,746)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(63,989,053)	0	(63,989,053)	(43,578,120)	0	(43,578,120)	(20,410,933)	0	(20,410,933)
99	ADFIT-Customer Tax Credit (190393)	13,437,701	0	13,437,701	9,151,405	0	9,151,405	4,286,296	0	4,286,296
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(10,496,319)	0	(10,496,319)	(6,626,666)	0	(6,626,666)	(3,869,653)	0	(3,869,653)
99	Colstrip-Regulatory Asset (182327)	13,942,071	0	13,942,071	7,518,206	0	7,518,206	6,423,865	0	6,423,865
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,128,846	0	1,128,846	1,028,083	0	1,028,083	100,763	0	100,763
99	Colstrip Reg Asset ADFIT (283376)	(1,956,176)	0	(1,956,176)	(1,319,029)	0	(1,319,029)	(637,147)	0	(637,147)
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)	(4,741,556)	0	(4,741,556)	(3,292,265)	0	(3,292,265)	(1,449,291)	0	(1,449,291)
99	Colstrip ARO Liability (230027)	(13,306,702)	0	(13,306,702)	(8,695,932)	0	(8,695,932)	(4,610,770)	0	(4,610,770)
99	Colstrip ARO ADFIT (190376)	2,794,408	0	2,794,408	1,826,146	0	1,826,146	968,262	0	968,262
99	Colstrip ARO ADFIT (283377)	(2,198,890)	0	(2,198,890)	(1,396,307)	0	(1,396,307)	(802,583)	0	(802,583)
99	Customer Deposits (235199)	(4,259)	0	(4,259)	(4,259)	0	(4,259)	0	0	0
C-WKC	Working Capital	109,149,776	0	109,149,776	76,744,870	0	76,744,870	32,404,906	0	32,404,906
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	97,790,776	36,535,804	134,326,580	81,661,924	24,296,675	105,958,599	16,128,852	12,239,129	28,367,981
	NET RATE BASE	1,724,466,725	1,353,102,364	3,077,569,089	#####	881,771,644	2,077,999,689	528,238,680	471,330,720	999,569,400

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	3,258,256	3,258,256			3,258,256	3,258,256		2,135,135	2,135,135		1,123,121	1,123,121	
	Steam (ED-ID)	4,326,002	4,326,002		4,326,002	4,326,002	4,326,002				4,326,002		4,326,002	
	Steam (ED-WA)	11,848,513	11,848,513		11,848,513	11,848,513	11,848,513	11,848,513			11,848,513		11,848,513	
1	Hydro (ED-AN)	15,487,755	15,487,755			15,487,755	15,487,755		10,149,126	10,149,126		5,338,629	5,338,629	
1	Other (ED-AN)	10,977,700	10,977,700			10,977,700	10,977,700		7,193,687	7,193,687		3,784,013	3,784,013	
Total Electric Production		45,898,226	45,898,226		16,174,515	29,723,711	45,898,226		11,848,513	19,477,948	31,326,461	4,326,002	10,245,763	14,571,765
Electric Transmission														
1	ED-AN	18,714,967	18,714,967			18,714,967	18,714,967		12,263,918	12,263,918		6,451,049	6,451,049	
	ED-ID	274,641	274,641		274,641	274,641	274,641				274,641		274,641	
	ED-WA	518,169	518,169		518,169	518,169	518,169	518,169		518,169			518,169	
Total Electric Transmissic		19,507,777	19,507,777		792,810	18,714,967	19,507,777		518,169	12,263,918	12,782,087	274,641	6,451,049	6,725,690
Electric Distribution														
3	ED-AN	85,259	85,259			85,259	85,259		52,611	52,611		32,648	32,648	
	ED-ID	19,136,785	19,136,785		19,136,785	19,136,785	19,136,785				19,136,785		19,136,785	
	ED-WA	36,531,206	36,531,206		36,531,206	36,531,206	36,531,206	36,531,206		36,531,206			36,531,206	
Total Electric Distribution		55,753,250	55,753,250		55,667,991	85,259	55,753,250		36,531,206	52,611	36,583,817	19,136,785	32,648	19,169,433
Gas Underground Storage														
	GD-AN	717,414		717,414										
	GD-OR	124,956			124,956									
Total Gas Underground St		842,370		717,414	124,956									
Gas Distribution														
	GD-AN	57,432		57,432										
	GD-ID	6,780,964		6,780,964										
	GD-WA	15,417,500		15,417,500										
	GD-OR	10,164,142			10,164,142									
Total Gas Distribution		32,420,038		22,255,896	10,164,142									
General Plant														
4	ED-AN	2,979,099	2,979,099			2,979,099	2,979,099		1,981,131	1,981,131		997,968	997,968	
	ED-ID	508,725	508,725		508,725	508,725	508,725				508,725		508,725	
	ED-WA	1,209,796	1,209,796		1,209,796	1,209,796	1,209,796	1,209,796		1,209,796			1,209,796	
7,4	CD-AA	21,485,359	15,189,075	4,346,058	1,950,226	15,189,075	15,189,075		10,100,887	10,100,887		5,088,188	5,088,188	
9,4	CD-AN	644,539	500,665	143,874		500,665	500,665		332,947	332,947		167,718	167,718	
9	CD-ID	475,898	369,668	106,230		369,668	369,668				369,668		369,668	
9	CD-WA	2,249,424	1,747,308	502,116		1,747,308	1,747,308	1,747,308		1,747,308			1,747,308	
8	GD-AA	380,130		261,286	118,844									
	GD-AN	31,519		31,519										
	GD-ID	38,416		38,416										
	GD-WA	1,092,309		1,092,309										
	GD-OR	207,011			207,011									
Total General Plant		31,302,225	22,504,336	6,521,808	2,276,081	3,835,497	18,668,839	22,504,336	2,957,104	12,414,965	15,372,069	878,393	6,253,874	7,132,267
Total Depreciation Expens		185,723,886	143,663,589	29,495,118	12,565,179	76,470,813	67,192,776	143,663,589	51,854,992	44,209,442	96,064,434	24,615,821	22,983,334	47,599,155

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	61.707%	38.293%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4 Jurisdictional 4-Factor Ratio	66.501%	33.499%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended September 30, 2022
Ending Balance Basis

Report ID:
E-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,399	918,399		918,399	918,399		601,827	601,827		316,572	316,572	
1	Misc Intangible Plt (303000)	ED-AN	259,196	259,196		259,196	259,196		169,851	169,851		89,345	89,345	
Total Production/Transmission			1,177,595	1,177,595		1,177,595	1,177,595		771,678	771,678		405,917	405,917	
Distribution														
	Franchises (302000)	ED-WA	108,094	108,094		108,094	108,094		108,094	108,094				
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866				
Total Distribution			113,960	113,960		113,960	113,960		113,960	113,960				
General Plant - 303000														
7,4		CD-AA	414,833	293,266	83,913	37,654		293,266	293,266		195,025	195,025	98,241	98,241
9,1		CD-AN	9,729	7,557	2,172			7,557	7,557		4,952	4,952	2,605	2,605
		GD-ID	14,795		14,795									
		GD-WA	24,862		24,862									
		GD-OR	8,065			8,065								
Total General Plant - 303000			472,284	300,823	125,742	45,719		300,823	300,823		199,977	199,977	100,846	100,846
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	44,067,454	31,153,486	8,913,965	4,000,003		31,153,486	31,153,486		20,717,380	20,717,380	10,436,106	10,436,106
9,4		CD-AN	124,764	96,914	27,850			96,914	96,914		64,449	64,449	32,465	32,465
9,4		CD-ID	0	0	0			0	0		0	0	0	0
9,4		CD-WA	3,711,506	2,883,024	828,482		2,883,024	2,883,024	2,883,024	2,883,024				
4		ED-AN	5,681,915	5,681,915				5,681,915	5,681,915		3,778,530	3,778,530	1,903,385	1,903,385
		ED-ID	0	0				0	0		0	0	0	0
		ED-WA	912,279	912,279			912,279	912,279	912,279	912,279				
8		GD-AA	89,280		61,368	27,912								
		GD-AN	0		0									
		GD-OR	2,040			2,040								
Total Miscellaneous IT Intangible Plt - 3031XX			54,589,238	40,727,618	9,831,665	4,029,955		3,795,303	36,932,315	40,727,618		3,795,303	24,560,359	28,355,662
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0	0								
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0
4		ED-AN	422,431	422,431				422,431	422,431		280,921	280,921	141,510	141,510
		GD-OR	0			0								
Total General Plant - 390200, 396200			422,431	422,431	0	0		422,431	422,431		280,921	280,921	141,510	141,510
Total Amortization Expense			56,775,508	42,742,427	9,957,407	4,075,674		3,909,263	38,833,164	42,742,427		3,909,263	25,812,935	29,722,198

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(76,952,687)	(76,952,687)			(76,952,687)	(76,952,687)		(50,427,096)	(50,427,096)		(26,525,591)	(26,525,591)	
	Steam (ED-ID)	(94,686,058)	(94,686,058)		(94,686,058)	(94,686,058)	(94,686,058)				(94,686,058)	(94,686,058)	(94,686,058)	
	Steam (ED-WA)	(183,171,171)	(183,171,171)		(183,171,171)	(183,171,171)	(183,171,171)	(183,171,171)						
1	Hydro (ED-AN)	(184,881,039)	(184,881,039)		(184,881,039)	(184,881,039)	(184,881,039)		(121,152,545)	(121,152,545)		(63,728,494)	(63,728,494)	
1	Other (ED-AN)	(166,817,011)	(166,817,011)		(166,817,011)	(166,817,011)	(166,817,011)		(109,315,187)	(109,315,187)		(57,501,824)	(57,501,824)	
Total Electric Production		(706,507,966)	(706,507,966)		(277,857,229)	(428,650,737)	(706,507,966)		(183,171,171)	(280,894,828)	(464,065,999)	(94,686,058)	(147,755,909)	(242,441,967)
Electric Transmission														
1	ED-AN	(237,792,263)	(237,792,263)			(237,792,263)	(237,792,263)		(155,825,270)	(155,825,270)		(81,966,993)	(81,966,993)	
	ED-ID	(10,529,829)	(10,529,829)		(10,529,829)	(10,529,829)	(10,529,829)				(10,529,829)	(10,529,829)	(10,529,829)	
	ED-WA	(16,592,533)	(16,592,533)		(16,592,533)	(16,592,533)	(16,592,533)	(16,592,533)						
Total Electric Transmissic		(264,914,625)	(264,914,625)		(27,122,362)	(237,792,263)	(264,914,625)		(16,592,533)	(155,825,270)	(172,417,803)	(10,529,829)	(81,966,993)	(92,496,822)
Electric Distribution														
3	ED-AN	(474,243)	(474,243)			(474,243)	(474,243)		(292,641)	(292,641)		(181,602)	(181,602)	
	ED-ID	(273,442,672)	(273,442,672)		(273,442,672)	(273,442,672)	(273,442,672)				(273,442,672)	(273,442,672)	(273,442,672)	
	ED-WA	(449,632,942)	(449,632,942)		(449,632,942)	(449,632,942)	(449,632,942)	(449,632,942)						
Total Electric Distribution		(723,549,857)	(723,549,857)		(723,075,614)	(474,243)	(723,549,857)		(449,632,942)	(292,641)	(449,925,583)	(273,442,672)	(181,602)	(273,624,274)
Gas Underground Storage														
	GD-AN	(19,022,838)	(19,022,838)											
	GD-OR	(1,611,398)		(1,611,398)		(1,611,398)								
Total Gas Underground St		(20,634,236)		(19,022,838)		(1,611,398)								
Gas Distribution														
	GD-AN	(2,009,145)	(2,009,145)											
	GD-ID	(100,047,977)	(100,047,977)		(100,047,977)	(100,047,977)	(100,047,977)							
	GD-WA	(183,128,305)	(183,128,305)		(183,128,305)	(183,128,305)	(183,128,305)							
	GD-OR	(138,099,749)		(138,099,749)		(138,099,749)								
Total Gas Distribution		(423,285,176)		(285,185,427)		(138,099,749)								
General Plant														
4	ED-AN	(39,501,439)	(39,501,439)			(39,501,439)	(39,501,439)		(26,268,852)	(26,268,852)		(13,232,587)	(13,232,587)	
	ED-ID	(13,373,979)	(13,373,979)		(13,373,979)	(13,373,979)	(13,373,979)				(13,373,979)	(13,373,979)	(13,373,979)	
	ED-WA	(25,569,242)	(25,569,242)		(25,569,242)	(25,569,242)	(25,569,242)	(25,569,242)						
7,4	CD-AA	(99,794,076)	(70,549,422)	(20,186,346)	(9,058,308)	(70,549,422)	(70,549,422)		(46,916,071)	(46,916,071)		(23,633,351)	(23,633,351)	
9,4	CD-AN	(8,533,387)	(6,628,564)	(1,904,823)		(6,628,564)	(6,628,564)		(4,408,061)	(4,408,061)		(2,220,503)	(2,220,503)	
9	CD-ID	(7,485,795)	(5,814,816)	(1,670,979)		(5,814,816)	(5,814,816)				(5,814,816)	(5,814,816)	(5,814,816)	
9	CD-WA	(11,156,143)	(8,665,869)	(2,490,274)		(8,665,869)	(8,665,869)	(8,665,869)						
8	GD-AA	(2,530,872)		(1,739,620)	(791,252)									
	GD-AN	(3,908,989)		(3,908,989)										
	GD-ID	(2,375,251)		(2,375,251)										
	GD-WA	(12,342,840)		(12,342,840)										
	GD-OR	(5,658,309)		(5,658,309)										
Total General Plant		(232,230,322)	(170,103,331)	(46,619,122)	(15,507,869)	(53,423,906)	(116,679,425)	(170,103,331)	(34,235,111)	(77,592,984)	(111,828,095)	(19,188,795)	(39,086,441)	(58,275,236)
Total Accumulated Depr		(2,371,122,182)	(1,865,075,779)	(350,827,387)	(155,219,016)	(1,081,479,111)	(783,596,668)	(1,865,075,779)	(683,631,757)	(514,605,723)	(1,198,237,480)	(397,847,354)	(268,990,945)	(666,838,299)

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%	34.470%	
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expense	61.707%	38.293%	
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	66.501%	33.499%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(15,422,153)	(15,422,153)		(15,422,153)	(15,422,153)		(10,106,137)	(10,106,137)		(5,316,016)	(5,316,016)	
1	Misc Intangible Plt (3030)	ED-AN	(2,754,320)	(2,754,320)		(2,754,320)	(2,754,320)		(1,804,906)	(1,804,906)		(949,414)	(949,414)	
Total Production/Transmission			(18,176,473)	(18,176,473)		(18,176,473)	(18,176,473)		(11,911,043)	(11,911,043)		(6,265,430)	(6,265,430)	
Distribution														
	Franchises (302000)	ED-WA	(366,300)	(366,300)		(366,300)	(366,300)	(366,300)		(366,300)				
	Misc Intangible Plt (3030)	ED-WA	(64,671)	(64,671)		(64,671)	(64,671)	(64,671)		(64,671)				
Total Distribution			(430,971)	(430,971)		(430,971)	(430,971)	(430,971)		(430,971)				
General Plant - 303000														
7,4		CD-AA	(4,932,081)	(3,486,734)	(997,662)	(447,685)	(3,486,734)	(3,486,734)	(2,318,713)	(2,318,713)		(1,168,021)	(1,168,021)	
9,1		CD-AN	(142,981)	(111,065)	(31,916)		(111,065)	(111,065)	(72,781)	(72,781)		(38,284)	(38,284)	
		GD-ID	(156,350)		(156,350)									
		GD-WA	(309,385)		(309,385)									
		GD-OR	(126,984)			(126,984)								
Total General Plant - 303000			(5,667,781)	(3,597,799)	(1,495,313)	(574,669)	(3,597,799)	(3,597,799)	(2,391,494)	(2,391,494)		(1,206,305)	(1,206,305)	
Miscellaneous IT Intangible Plant -3031XX														
7,4		CD-AA	(141,786,732)	(100,236,130)	(28,680,621)	(12,869,981)	(100,236,130)	(100,236,130)	(66,658,029)	(66,658,029)		(33,578,101)	(33,578,101)	
9,4		CD-AN	(363,236)	(282,155)	(81,081)		(282,155)	(282,155)	(187,636)	(187,636)		(94,519)	(94,519)	
9		CD-ID	0	0	0		0	0	0	0	0	0	0	
9		CD-WA	(14,614,836)	(11,352,513)	(3,262,323)		(11,352,513)	(11,352,513)	(11,352,513)	(11,352,513)		0	0	
4		ED-AN	(10,529,997)	(10,529,997)			(10,529,997)	(10,529,997)	(7,002,554)	(7,002,554)		(3,527,443)	(3,527,443)	
		ED-ID	0	0			0	0				0	0	
		ED-WA	(1,794,601)	(1,794,601)			(1,794,601)	(1,794,601)	(1,794,601)	(1,794,601)				
8		GD-AA	(242,136)		(166,435)	(75,701)								
		GD-AN	0		0									
		GD-OR	(2,040)			(2,040)								
Total Misc IT Intangible Plant - 3031XX			(169,333,578)	(124,195,396)	(32,190,460)	(12,947,722)	(13,147,114)	(111,048,282)	(124,195,396)	(13,147,114)	(73,848,219)	(86,995,333)	0	(37,200,063)
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0		0									
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0	0	0	0	0		0	0	
9		CD-ID	0	0	0		0	0			0		0	
9		CD-WA	0	0	0		0	0	0	0				
4		ED-AN	(1,054,198)	(1,054,198)			(1,054,198)	(1,054,198)	(701,052)	(701,052)		(353,146)	(353,146)	
		ED-WA	0	0			0	0	0	0				
		GD-WA	0		0									
		GD-OR	0			0								
Total General Plant - 390200, 396200			(1,054,198)	(1,054,198)	0	0	(1,054,198)	(1,054,198)	0	(701,052)	(701,052)	0	(353,146)	
Total Accumulated Amortization			(194,663,001)	(147,454,837)	(33,685,773)	(13,522,391)	(13,578,085)	(133,876,752)	(147,454,837)	(13,578,085)	(88,851,808)	(102,429,893)	0	(45,024,944)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,276,837	8,294,951	2,837,816	9,144,070	20,276,837	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,280,128	0	0	0	0	0	0	0	0	4,280,128	0	4,280,128
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,978,082	0	0	91,181,055	91,181,055	0	0	26,089,686	26,089,686	0	11,707,341	11,707,341
9	CD-WA / ID / AN	30,741,511	9,452,409	6,057,843	8,369,139	23,879,391	2,716,299	1,740,817	2,405,004	6,862,120	0	0	0
	TOTAL ACCOUNT	209,327,158	17,747,360	8,895,659	108,694,264	135,337,283	27,766,899	1,740,817	28,494,690	58,002,406	4,280,128	11,707,341	15,987,469
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,880,895	834,355	7,798	2,038,742	2,880,895	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	321,541	0	0	0	0	0	0	221,014	221,014	0	100,527	100,527
7	CD-AA	72,285,516	0	0	51,102,246	51,102,246	0	0	14,621,914	14,621,914	0	6,561,356	6,561,356
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	81,460,981	5,026,693	15,473	53,390,213	58,432,379	1,437,857	2,206	14,914,547	16,354,610	12,109	6,661,883	6,673,992
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	59,078,242	25,824,727	11,994,003	21,259,512	59,078,242	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,916,667	0	0	0	0	9,988,437	3,223,946	2,704,284	15,916,667	0	0	0
99	GD-OR / AS	4,791,526	0	0	0	0	0	0	0	0	4,791,526	0	4,791,526
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	7,185,562	1,639,325	892,883	3,049,393	5,581,601	471,086	256,584	876,291	1,603,961	0	0	0
	TOTAL ACCOUNT	94,640,761	27,464,052	12,886,886	29,661,631	70,012,569	10,459,523	3,480,530	5,178,956	19,119,009	4,791,526	717,657	5,509,183

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	222,353	222,353	0	0	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	5,403,180	353,236	194,665	3,649,181	4,197,082	101,508	55,940	1,048,650	1,206,098	0	0	0	
		TOTAL ACCOUNT	6,131,631	412,102	194,665	4,071,951	4,678,718	323,861	55,940	1,051,183	1,430,984	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,914,739	1,334,329	454,204	6,126,206	7,914,739	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,622,957	0	0	0	3,622,957	2,698,521	423,500	500,936	3,622,957	0	0	0	
99		GD-OR / AS	1,052,953	0	0	0	1,052,953	0	0	0	0	1,052,953	0	1,052,953	
8		GD-AA	5,755,898	0	0	0	5,755,898	0	0	3,956,374	3,956,374	0	1,799,524	1,799,524	
7		CD-AA	15,491,459	0	0	10,951,687	10,951,687	0	0	3,133,612	3,133,612	0	1,406,160	1,406,160	
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	35,864,614	1,354,539	1,207,477	17,878,638	20,440,654	2,704,329	639,965	7,821,029	11,165,323	1,052,953	3,205,684	4,258,637	
	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	3,192,735	400,088	15,791	2,776,856	3,192,735	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	201,170	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	18,586	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	232,523	0	0	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,134,885	400,088	15,791	3,830,120	4,245,999	106,253	0	556,115	662,368	18,586	207,932	226,518	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	27,969,037	13,016,780	8,291,584	6,660,673	27,969,037	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,105,582	0	0	0	4,105,582	2,508,958	776,035	820,589	4,105,582	0	0	0	
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	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	34,108,642	13,268,522	8,684,032	7,525,518	29,478,072	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	47,739,943	12,639,588	6,537,974	28,562,381	47,739,943	0	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	0
99	GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626
8	GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	76,065
7	CD-AA	92,588,466	0	0	65,455,416	65,455,416	0	0	18,728,795	18,728,795	0	8,404,255	8,404,255
9	CD-WA/ ID / AN	17,833,764	9,510,848	2,881,344	1,460,719	13,852,911	2,733,092	828,000	419,761	3,980,853	0	0	0
	TOTAL ACCOUNT	160,054,285	22,150,436	9,419,318	95,478,516	127,048,270	3,334,882	1,118,445	19,317,742	23,771,069	754,626	8,480,320	9,234,946
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	280,702	0	6,846	273,856	280,702	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	611	611	0	278	278
7	CD-AA	728,810	0	0	515,232	515,232	0	0	147,424	147,424	0	66,154	66,154
9	CD-WA/ ID / AN	17,295	0	6,659	6,775	13,434	0	1,914	1,947	3,861	0	0	0
	TOTAL ACCOUNT	1,036,788	0	13,505	795,863	809,368	0	1,914	149,982	151,896	9,092	66,432	75,524
	TOTAL GENERAL PLANT	646,589,739	88,635,603	42,034,712	330,788,825	461,459,140	51,984,086	8,026,225	81,112,735	141,123,046	11,829,163	32,178,390	44,007,553

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended September 30, 2022
 Ending Balance Basis

Report ID:
C-IPL-12E

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	11,987,594	319,716	0	11,667,878	11,987,594	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,624,207	319,716	0	16,217,609	16,537,325	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,007,443	3,832,682	0	19,174,761	23,007,443	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	244,851	0	0	0	0	0	0	0	0	244,851	0	
8		GD-AA	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	
7		CD-AA	129,298,778	0	0	91,407,771	91,407,771	0	0	26,154,557	26,154,557	0	11,736,450	
9		CD-WA / ID / AN	766,480	129,481	0	465,906	595,387	37,208	0	133,885	171,093	0	0	
		TOTAL ACCOUNT	153,762,076	3,962,163	0	111,048,438	115,010,601	37,208	0	26,593,990	26,631,198	244,851	11,875,426	12,120,277
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,319,347	0	0	3,319,347	3,319,347	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	16,093,916	0	0	11,377,594	11,377,594	0	0	3,255,477	3,255,477	0	1,460,845	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	19,413,263	0	0	14,696,941	14,696,941	0	0	3,255,477	3,255,477	0	1,460,845	1,460,845
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,850	58,850	0	0	16,839	16,839	0	7,556	7,556
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	20,446,202	16,214,764	0	58,850	16,273,614	4,148,193	0	16,839	4,165,032	0	7,556	7,556
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	11,715,777	0	0	8,282,469	8,282,469	0	0	2,369,867	2,369,867	0	1,063,441	1,063,441
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	11,814,221	0	0	8,380,913	8,380,913	0	0	2,369,867	2,369,867	0	1,063,441	1,063,441
	TOTAL		361,226,647	20,496,643	0	248,248,530	268,745,173	5,207,995	771,517	59,299,212	65,278,724	670,802	26,531,948	27,202,750

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended September 30, 2022 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(74,482,469)	(52,655,381)	(15,066,314)	(6,760,774)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(809,034)	(628,441)	(180,593)	0
7	282919	CD-AA	(4,463,792)	(3,155,678)	(902,936)	(405,178)
7	283750	CD-AA	468,044	330,884	94,676	42,484
		Total	<u>(79,287,251)</u>	<u>(56,108,616)</u>	<u>(16,055,167)</u>	<u>(7,123,468)</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	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

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	5,732,991	5,732,991	0	0	0	0	5,732,991
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	837	837	0	0	0	0	837
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
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	78,221,258	33,808,008	0	112,029,266	76,744,870	32,404,906	1,476,388	1,403,102	0
TOTAL		78,221,258	33,808,008	5,733,821	117,763,087	76,744,870	32,404,906	1,476,388	1,403,102	5,733,821

ALLOCATION RATIOS:

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

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