

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended September 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	166,197,355	112,680,023	53,517,332
	Adjustments			
	Adjusted Net Operating Income (Loss)	166,197,355	112,680,023	53,517,332
E-APL	Electric Net Rate Base	2,940,115,278	1,985,962,014	954,153,264
	<b>RATE OF RETURN</b>	<b>5.653%</b>	<b>5.674%</b>	<b>5.609%</b>

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended September 30, 2022  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers - AMA Percent	10-01-2021 thru 09-30-2022	406,863 100.000%	265,138 65.166%	141,725 34.834%
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  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended September 30, 2022  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

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

RESULTS OF OPERATIONS			Report ID:
<b>ELECTRIC ALLOCATION PERCENTAGES</b>			<b>E-ALL-12A</b>
For Twelve Months Ended September 30, 2022			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2021 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 - AMA	09-01-2021 thru 09-30-2022	1,422,712,104	973,492,542	449,219,562	
		Percent		100.000%	68.425%	31.575%	
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  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	09-01-2021 thru 09-30-2022	3,434,808,786 100.000%	2,302,402,496 67.031%	1,132,406,290 32.969%
13	E-PLT	Net Electric General Plant - AMA Percent	09-01-2021 thru 09-30-2022	293,654,191 100.000%	198,887,620 67.729%	94,766,571 32.271%
14		Net Allocated Schedule M's - AMA Percent	10-01-2021 thru 09-30-2022	-121,213,367 100.000%	-82,299,533 67.896%	-38,913,834 32.104%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended September 30, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	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 Transmission 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:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	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:
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For Twelve Months Ended September 30, 2022		
Average of Monthly Averages 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

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For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	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

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For Twelve Months Ended September 30, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	1,632,991	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

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For Twelve Months Ended September 30, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	139,623	139,623	0	90,987	90,987	0	48,636
2	902000	Meter Reading Expenses	529,078	147,565	676,643	375,804	96,162	471,966	153,274	51,403
2	903XXX	Customer Records & Collection Expenses	811,670	7,079,488	7,891,158	379,916	4,613,419	4,993,335	431,754	2,466,069
2	904000	Uncollectible Accounts	988,832	2	988,834	366,275	1	366,276	622,557	1
2	905000	Misc Customer Accounts	0	133,477	133,477	0	86,982	86,982	0	46,495
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>2,329,580</b>	<b>7,500,155</b>	<b>9,829,735</b>	<b>1,121,995</b>	<b>4,887,551</b>	<b>6,009,546</b>	<b>1,207,585</b>	<b>2,612,604</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	33,354,249	138,178	33,492,427	22,394,881	90,045	22,484,926	10,959,368	48,133
2	909000	Advertising	218,083	430,648	648,731	181,119	280,636	461,755	36,964	150,012
2	910000	Misc Customer Service & Info Exp	0	243,222	243,222	0	158,498	158,498	0	84,724
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>33,572,332</b>	<b>812,048</b>	<b>34,384,380</b>	<b>22,576,000</b>	<b>529,179</b>	<b>23,105,179</b>	<b>10,996,332</b>	<b>282,869</b>
<b>SALES EXPENSES:</b>										
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
<b>TOTAL SALES EXPENSES</b>			<b>202,972</b>	<b>0</b>	<b>202,972</b>	<b>202,972</b>	<b>0</b>	<b>202,972</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
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
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>13,191,763</b>	<b>110,479,813</b>	<b>123,671,576</b>	<b>9,752,033</b>	<b>73,429,336</b>	<b>83,181,369</b>	<b>3,439,730</b>	<b>37,050,477</b>

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AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	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	1,079,319	1,357,850	55,534	530,860
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
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>3,124,904</b>	<b>64,502,858</b>	<b>67,627,762</b>	<b>7,002,491</b>	<b>42,903,507</b>	<b>49,905,998</b>	<b>(3,877,587)</b>	<b>21,599,351</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>16,316,667</b>	<b>174,982,671</b>	<b>191,299,338</b>	<b>16,754,524</b>	<b>116,332,843</b>	<b>133,087,367</b>	<b>(437,857)</b>	<b>58,649,828</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>218,002,430</b>	<b>773,200,117</b>	<b>991,202,547</b>	<b>142,708,784</b>	<b>507,966,313</b>	<b>650,675,097</b>	<b>75,293,646</b>	<b>265,233,804</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>150,767,596</b>			<b>104,841,657</b>		
E-FIT		FEDERAL INCOME TAX			10,121,555			6,070,704		
E-FIT		DEFERRED FEDERAL INCOME TAX			(25,066,526)			(13,591,388)		
E-FIT		AMORTIZED ITC			(484,788)			(317,682)		
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>166,197,355</b>			<b>112,680,023</b>		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%			65.530%			34.470%
E-ALL	2	Number of Customers - AMA	100.000%			65.166%			34.834%
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%

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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>

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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>

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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>



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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>

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For Twelve Months Ended September 30, 2022		
Average of Monthly Averages 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:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended September 30, 2022		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	48,636
2	902000	Meter Reading Expenses	204,677
2	903XXX	Customer Records & Collection Expenses	2,897,823
2	904000	Uncollectible Accounts	622,558
2	905000	Misc Customer Accounts	46,495
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>3,820,189</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	11,007,501
2	909000	Advertising	186,976
2	910000	Misc Customer Service & Info Exp	84,724
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>11,279,201</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	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
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>40,490,207</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages 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	586,394
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
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>17,721,764</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>58,211,971</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>340,527,450</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>	<b>45,925,939</b>
E-FIT		FEDERAL INCOME TAX	4,050,851
E-FIT		DEFERRED FEDERAL INCOME TAX	(11,475,138)
E-FIT		AMORTIZED ITC	(167,106)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>	<b>53,517,332</b>

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION OF OTHER REVENUE**  
For Twelve Months Ended September 30, 2022  
Average of Monthly Averages Basis

Report ID:  
**E-456-12A**

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:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	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%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	170,658	138,178	308,836	85,708	90,045	175,753	84,950	48,133	133,083
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	90,045	22,484,926	10,959,368	48,133	11,007,501

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.166%	34.834%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b> For Twelve Months Ended September 30, 2022 Average of Monthly Averages 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	2,940,115,278	1,985,962,014	954,153,264
	Interest Deduction for FIT Calculation	75,197,831	50,781,049	24,416,782
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
<b>ELECTRIC FEDERAL INCOME TAXES</b> For Twelve Months Ended September 30, 2022 Average of Monthly Averages 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	737,199,507	464,247,209	272,952,298
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	164,875,049	114,917,276	49,957,773
E-OTX	Less: Taxes Other than FIT	89,127,991	71,510,612	17,617,379
	Net Operating Income Before FIT	150,767,596	104,841,657	45,925,939
E-INT	Less: Interest Expense	75,197,831	50,781,049	24,416,782
E-OTX	Less: ID ITC Deferred & Amortization	(9,138)	0	(9,138)
E-SCM	Plus: Schedule M Adjustments	(27,362,747)	(25,152,496)	(2,210,251)
	Taxable Net Operating Income	48,197,880	28,908,112	19,289,768
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	10,121,555	6,070,704	4,050,851
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	10,121,555	6,070,704	4,050,851
E-DTE	Deferred FIT	(3,452,868)	(766,341)	(2,686,527)
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	(15,429,759)	(7,838,366)	(7,591,393)

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	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	8,305,945	8,305,945	0	4,085,255	4,085,255	
12	997002 Injuries and Damages	0	500,000	500,000	0	335,155	335,155	0	164,845	164,845	
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	1,156,687	1,156,687	0	568,913	568,913	
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	292,036	292,036	0	143,637	143,637	
99	997018 DSM Tariff Rider	6,062,202	6,709	6,068,911	1,943,651	4,497	1,948,148	4,118,551	2,212	4,120,763	
12	997020 FAS87 Current Pension Accrual	0	(3,414,634)	(3,414,634)	0	(2,288,863)	(2,288,863)	0	(1,125,771)	(1,125,771)	
12	997027 Uncollectibles	1,333,483	(3,606,803)	(2,273,320)	402,997	(2,417,676)	(2,014,679)	930,486	(1,189,127)	(258,641)	
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	(5,439,341)	(5,439,341)	0	(2,675,324)	(2,675,324)	
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	24,999	24,999	0	12,296	12,296	
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	(1,175,486)	(1,175,486)	0	(578,159)	(578,159)	
12	997049 Tax Depreciation	0	(171,841,135)	(171,841,135)	0	(115,186,831)	(115,186,831)	0	(56,654,304)	(56,654,304)	
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0	
12	997061 CDA Fund Settlement	0	89,982	89,982	0	60,316	60,316	0	29,666	29,666	
12	997063 CDA Lake Settlement	0	884,085	884,085	0	592,611	592,611	0	291,474	291,474	
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	7,496,457	7,496,457	0	3,687,110	3,687,110	
12	997081 Deferred Compensation	0	(50,529)	(50,529)	0	(33,870)	(33,870)	0	(16,659)	(16,659)	
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	343,958	343,958	0	169,175	169,175	
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	32,719	32,719	0	21,932	21,932	0	10,787	10,787	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	38,767	38,767	0	25,986	25,986	0	12,781	12,781	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(45,649,999)	(45,649,999)	0	(30,599,651)	(30,599,651)	0	(15,050,348)	(15,050,348)	
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	300,121	823,789	97,131	147,614	244,745	
12	997111 Capitalized Transportation	0	(226,733)	(226,733)	0	(151,981)	(151,981)	0	(74,752)	(74,752)	
12	997114 AFUDC Debt CWIP	0	393,228	393,228	0	263,585	263,585	0	129,643	129,643	
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	2,632,219	2,632,219	0	1,764,403	1,764,403	0	867,816	867,816	
99	997120 Transportation Tax Disallowance	0	87,970	87,970	0	58,967	58,967	0	29,003	29,003	

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>		<b>E-SCM-12A</b>
For Twelve Months Ended September 30, 2022		
Average of Monthly Averages 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	(30,117)	(30,117)	0	(20,188)	(20,188)	0	(9,929)	(9,929)
99	997127	CARES Act SS Deferral	0	(1,437,105)	(1,437,105)	0	(963,306)	(963,306)	0	(473,799)	(473,799)
99	997128	Meters Expensed	0	(2,351,831)	(2,351,831)	0	(1,576,456)	(1,576,456)	0	(775,375)	(775,375)
99	997129	Mixed Service Costs (IDD#5)	0	(20,375,000)	(20,375,000)	0	(13,657,566)	(13,657,566)	0	(6,717,434)	(6,717,434)
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
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>93,850,620</b>	<b>(121,213,367)</b>	<b>(27,362,747)</b>	<b>57,147,037</b>	<b>(82,299,533)</b>	<b>(25,152,496)</b>	<b>36,703,583</b>	<b>(38,913,834)</b>	<b>(2,210,251)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.031%	32.969%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>		<b>E-DTE-12A</b>
For Twelve Months Ended September 30, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	7,698,605	7,698,605	0	5,160,452	5,160,452	0	2,538,153	2,538,153
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	7,698,605	8,539,152	2,356,216	5,160,452	7,516,668	(1,515,669)	2,538,153	1,022,484
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(10,866,322)	(10,866,322)	0	(7,284,105)	(7,284,105)	0	(3,582,217)	(3,582,217)
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)	(7,284,105)	(9,752,892)	(929,247)	(3,582,217)	(4,511,464)
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)	(3,167,717)	(3,452,868)	1,357,312	(2,123,653)	(766,341)	(1,642,463)	(1,044,064)	(2,686,527)
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) - AMA	100.000%	67.031%	32.969%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	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
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>24,349,896</b>	<b>24,349,896</b>	<b>0</b>	<b>15,956,486</b>	<b>15,956,486</b>	<b>0</b>	<b>8,393,410</b>	<b>8,393,410</b>
<b>DISTRIBUTION</b>											
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)
<b>TOTAL DISTRIBUTION</b>			<b>57,067,014</b>	<b>0</b>	<b>57,067,014</b>	<b>50,419,603</b>	<b>0</b>	<b>50,419,603</b>	<b>6,647,411</b>	<b>0</b>	<b>6,647,411</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
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
<b>TOTAL A&amp;G</b>			<b>1,142,810</b>	<b>6,568,271</b>	<b>7,711,081</b>	<b>766,557</b>	<b>4,367,966</b>	<b>5,134,523</b>	<b>376,253</b>	<b>2,200,305</b>	<b>2,576,558</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>58,209,824</b>	<b>30,918,167</b>	<b>89,127,991</b>	<b>51,186,160</b>	<b>20,324,452</b>	<b>71,510,612</b>	<b>7,023,664</b>	<b>10,593,715</b>	<b>17,617,379</b>

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended September 30, 2022  
 Average of Monthly Averages Basis

Report ID:  
**E-PLT-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>PLANT IN SERVICE</b>									
		<b>INTANGIBLE PLANT:</b>									
1	182324	CDA Lake CDR Fund - Allocated	0	7,500,000	7,500,000	0	4,914,750	4,914,750	0	2,585,250	2,585,250
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	1,040,205	1,040,205	0	681,646	681,646	0	358,559	358,559
1	182381	CDA Settlement Past Storage	0	28,106,556	28,106,556	0	18,418,226	18,418,226	0	9,688,330	9,688,330
1	302000	Franchises & Consents	2,701,616	44,049,218	46,750,834	2,701,616	28,865,453	31,567,069	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,199,541	16,519,257	319,716	10,658,273	10,977,989	0	5,541,268	5,541,268
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,937,788	122,628,720	125,566,508	2,937,788	81,549,325	84,487,113	0	41,079,395	41,079,395
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	9,326,595	9,326,595	0	6,202,279	6,202,279	0	3,124,316	3,124,316
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,863,641	4,863,641	0	3,234,370	3,234,370	0	1,629,271	1,629,271
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	16,163,353	979,444	17,142,797	16,163,353	651,340	16,814,693	0	328,104	328,104
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	5,928,970	5,928,970	0	3,942,824	3,942,824	0	1,986,146	1,986,146
		<b>TOTAL INTANGIBLE PLANT</b>	<b>22,122,473</b>	<b>332,655,339</b>	<b>354,777,812</b>	<b>22,122,473</b>	<b>220,301,565</b>	<b>242,424,038</b>	<b>0</b>	<b>112,353,774</b>	<b>112,353,774</b>
		<b>STEAM PRODUCTION PLANT:</b>									
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	111,844,043	28,855,643	140,699,686	73,083,897	18,909,103	91,993,000	38,760,146	9,946,540	48,706,686
1	312000	Boiler Plant	145,822,086	47,936,344	193,758,430	94,360,673	31,412,686	125,773,359	51,461,413	16,523,658	67,985,071
1	313000	Generators	128,903	0	128,903	84,223	0	84,223	44,680	0	44,680
1	314000	Turbogenerator Units	40,250,471	18,589,251	58,839,722	26,312,125	12,181,536	38,493,661	13,938,346	6,407,715	20,346,061
1	315000	Accessory Electric Equipment	18,367,652	12,495,858	30,863,510	12,003,856	8,188,536	20,192,392	6,363,796	4,307,322	10,671,118
1	316000	Miscellaneous Power Plant Equipment	14,618,693	2,476,959	17,095,652	9,554,075	1,623,151	11,177,226	5,064,618	853,808	5,918,426
		<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>331,031,848</b>	<b>114,211,638</b>	<b>445,243,486</b>	<b>215,398,849</b>	<b>74,842,886</b>	<b>290,241,735</b>	<b>115,632,999</b>	<b>39,368,752</b>	<b>155,001,751</b>
		<b>HYDRAULIC PRODUCTION PLANT:</b>									
1	330XXX	Land & Land Rights	0	65,886,124	65,886,124	0	43,175,177	43,175,177	0	22,710,947	22,710,947
1	331XXX	Structures & Improvements	0	106,801,340	106,801,340	0	69,986,918	69,986,918	0	36,814,422	36,814,422
1	332XXX	Reservoirs, Dams, & Waterways	0	218,198,111	218,198,111	0	142,985,222	142,985,222	0	75,212,889	75,212,889
1	333000	Waterwheels, Turbines, & Generators	0	234,987,404	234,987,404	0	153,987,246	153,987,246	0	81,000,158	81,000,158
1	334000	Accessory Electric Equipment	0	82,893,768	82,893,768	0	54,320,286	54,320,286	0	28,573,482	28,573,482
1	335XXX	Miscellaneous Power Plant Equipment	0	13,208,092	13,208,092	0	8,655,263	8,655,263	0	4,552,829	4,552,829
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
		<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>	<b>0</b>	<b>725,623,449</b>	<b>725,623,449</b>	<b>0</b>	<b>475,501,046</b>	<b>475,501,046</b>	<b>0</b>	<b>250,122,403</b>	<b>250,122,403</b>
		<b>OTHER PRODUCTION PLANT:</b>									
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	17,411,306	17,411,306	0	11,409,629	11,409,629	0	6,001,677	6,001,677
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,711	21,069,711	0	13,806,982	13,806,982	0	7,262,729	7,262,729
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	239,589,672	239,589,672	0	157,003,112	157,003,112	0	82,586,560	82,586,560
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	25,646,821	25,646,821	0	16,806,362	16,806,362	0	8,840,459	8,840,459
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	1,642,143	1,642,143	0	1,076,096	1,076,096	0	566,047	566,047
		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>0</b>	<b>327,914,084</b>	<b>327,914,084</b>	<b>0</b>	<b>214,882,100</b>	<b>214,882,100</b>	<b>0</b>	<b>113,031,984</b>	<b>113,031,984</b>
		<b>TOTAL PRODUCTION PLANT</b>	<b>331,031,848</b>	<b>1,167,749,171</b>	<b>1,498,781,019</b>	<b>215,398,849</b>	<b>765,226,032</b>	<b>980,624,881</b>	<b>115,632,999</b>	<b>402,523,139</b>	<b>518,156,138</b>

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended September 30, 2022  
 Average of Monthly Averages Basis

Report ID:  
**E-PLT-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>TRANSMISSION PLANT:</b>									
1	350XXX	Land & Land Rights	628,358	29,272,025	29,900,383	410,632	19,181,958	19,592,590	217,726	10,090,067	10,307,793
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	46,402	30,254,880	30,301,282	30,410	19,826,023	19,856,433	15,992	10,428,857	10,444,849
1	353XXX	Station Equipment	12,565,407	337,496,692	350,062,099	8,213,292	221,161,582	229,374,874	4,352,115	116,335,110	120,687,225
1	354000	Towers & Fixtures	16,035,405	1,167,384	17,202,789	10,479,223	764,987	11,244,210	5,556,182	402,397	5,958,579
1	355000	Poles & Fixtures	5,418	334,820,653	334,826,071	3,541	219,407,974	219,411,515	1,877	115,412,679	115,414,556
1	356000	Overhead Conductors & Devices	12,569,341	163,878,775	176,448,116	8,214,153	107,389,761	115,603,914	4,355,188	56,489,014	60,844,202
1	357000	Underground Conduit	0	3,269,579	3,269,579	0	2,142,555	2,142,555	0	1,127,024	1,127,024
1	358000	Underground Conductors & Devices	0	6,906,168	6,906,168	0	4,525,612	4,525,612	0	2,380,556	2,380,556
1	359000	Roads & Trails	78,834	2,481,981	2,560,815	51,518	1,626,442	1,677,960	27,316	855,539	882,855
		<b>TOTAL TRANSMISSION PLANT</b>	<b>41,929,165</b>	<b>909,548,137</b>	<b>951,477,302</b>	<b>27,402,769</b>	<b>596,026,894</b>	<b>623,429,663</b>	<b>14,526,396</b>	<b>313,521,243</b>	<b>328,047,639</b>
		<b>DISTRIBUTION PLANT:</b>									
99	360200	Land & Land Rights	11,108,123	0	11,108,123	9,613,772	0	9,613,772	1,494,351	0	1,494,351
99	360400	Land Easements	3,951,377	0	3,951,377	1,348,663	0	1,348,663	2,602,714	0	2,602,714
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	28,074,985	0	28,074,985	20,536,112	0	20,536,112	7,538,873	0	7,538,873
3	362000	Station Equipment	158,657,978	3,181,319	161,839,297	105,625,005	1,963,097	107,588,102	53,032,973	1,218,222	54,251,195
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	510,232,243	0	510,232,243	334,937,476	0	334,937,476	175,294,767	0	175,294,767
99	365000	Overhead Conductors & Devices	323,082,499	0	323,082,499	202,475,666	0	202,475,666	120,606,833	0	120,606,833
99	366000	Underground Conduit	145,972,272	0	145,972,272	96,216,127	0	96,216,127	49,756,145	0	49,756,145
99	367000	Underground Conductors & Devices	257,188,538	0	257,188,538	172,205,044	0	172,205,044	84,983,494	0	84,983,494
99	368000	Line Transformers	311,185,655	0	311,185,655	214,914,995	0	214,914,995	96,270,660	0	96,270,660
99	369XXX	Services	204,556,575	0	204,556,575	133,955,567	0	133,955,567	70,601,008	0	70,601,008
99	371XXX	Installations on Customers' Premises	4,534,154	0	4,534,154	4,534,154	0	4,534,154	0	0	0
99	370XXX	Meters	85,413,664	0	85,413,664	60,741,812	0	60,741,812	24,671,852	0	24,671,852
99	373XXX	Street Light & Signal Systems	75,085,097	0	75,085,097	48,715,046	0	48,715,046	26,370,051	0	26,370,051
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,119,411,010</b>	<b>3,181,319</b>	<b>2,122,592,329</b>	<b>1,405,819,439</b>	<b>1,963,097</b>	<b>1,407,782,536</b>	<b>713,591,571</b>	<b>1,218,222</b>	<b>714,809,793</b>
		<b>GENERAL PLANT: (From Report C-GPL)</b>									
4	389XXX	Land & Land Rights	1,513,718	9,345,324	10,859,042	811,811	6,214,734	7,026,545	701,907	3,130,590	3,832,497
4	390XXX	Structures & Improvements	26,582,309	108,079,036	134,661,345	17,729,819	71,873,640	89,603,459	8,852,490	36,205,396	45,057,886
4	391XXX	Office Furniture & Equipment	4,854,698	53,793,394	58,648,092	4,839,225	35,773,145	40,612,370	15,473	18,020,249	18,035,722
4	392XXX	Transportation Equipment	39,092,820	29,019,063	68,111,883	26,890,414	19,297,967	46,188,381	12,202,406	9,721,096	21,923,502
4	393000	Stores Equipment	599,149	4,035,444	4,634,593	405,150	2,683,611	3,088,761	193,999	1,351,833	1,545,832
4	394000	Tools, Shop & Garage Equipment	2,308,733	17,375,108	19,683,841	1,210,157	11,554,621	12,764,778	1,098,576	5,820,487	6,919,063
4	394100	Electric Charging Stations	0	116,786	116,786	0	77,664	77,664	0	39,122	39,122
4	395XXX	Laboratory Equipment	415,620	3,563,204	3,978,824	399,829	2,369,566	2,769,395	15,791	1,193,638	1,209,429
4	396XXX	Power Operated Equipment	22,772,009	8,452,479	31,224,488	13,670,081	5,620,983	19,291,064	9,101,928	2,831,496	11,933,424
4	397XXX	Communications Equipment	32,124,526	91,413,968	123,538,494	22,709,450	60,791,203	83,500,653	9,415,076	30,622,765	40,037,841
4	398000	Miscellaneous Equipment	13,505	772,979	786,484	0	514,039	514,039	13,505	258,940	272,445
		<b>TOTAL GENERAL PLANT</b>	<b>130,277,087</b>	<b>325,966,785</b>	<b>456,243,872</b>	<b>88,665,936</b>	<b>216,771,173</b>	<b>305,437,109</b>	<b>41,611,151</b>	<b>109,195,612</b>	<b>150,806,763</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,644,771,583</b>	<b>2,739,100,751</b>	<b>5,383,872,334</b>	<b>1,759,409,466</b>	<b>1,800,288,761</b>	<b>3,559,698,227</b>	<b>885,362,117</b>	<b>938,811,990</b>	<b>1,824,174,107</b>



**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended September 30, 2022  
 Average of Monthly Averages Basis

Report ID:  
**E-PLT-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
<b>ACCUMULATED DEPRECIATION</b>												
E-ADEP		Steam Production Plant	(272,924,974)	(75,430,146)	(348,355,120)	(179,321,950)	(49,429,375)	(228,751,325)	(93,603,024)	(26,000,771)	(119,603,795)	
E-ADEP		Hydro Production Plant	0	(177,110,885)	(177,110,885)	0	(116,060,763)	(116,060,763)	0	(61,050,122)	(61,050,122)	
E-ADEP		Other Production Plant	0	(161,567,601)	(161,567,601)	0	(105,875,249)	(105,875,249)	0	(55,692,352)	(55,692,352)	
E-ADEP		Transmission Plant	(26,739,171)	(228,193,734)	(254,932,905)	(16,342,086)	(149,535,354)	(165,877,440)	(10,397,085)	(78,658,380)	(89,055,465)	
E-ADEP		Distribution Plant	(699,447,206)	(433,019)	(699,880,225)	(434,022,791)	(267,203)	(434,289,994)	(265,424,415)	(165,816)	(265,590,231)	
E-ADEP		General Plant	(51,096,427)	(111,493,254)	(162,589,681)	(32,405,360)	(74,144,129)	(106,549,489)	(18,691,067)	(37,349,125)	(56,040,192)	
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(1,050,207,778)</b>	<b>(754,228,639)</b>	<b>(1,804,436,417)</b>	<b>(662,092,187)</b>	<b>(495,312,073)</b>	<b>(1,157,404,260)</b>	<b>(388,115,591)</b>	<b>(258,916,566)</b>	<b>(647,032,157)</b>	
<b>ACCUMULATED AMORTIZATION</b>												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,586,912)	(17,586,912)	0	(11,524,704)	(11,524,704)	0	(6,062,208)	(6,062,208)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(373,971)	0	(373,971)	(373,971)	0	(373,971)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,447,388)	(3,447,388)	0	(2,291,506)	(2,291,506)	0	(1,155,882)	(1,155,882)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(11,222,776)	(111,153,106)	(122,375,882)	(11,222,776)	(73,917,928)	(85,140,704)	0	(37,235,178)	(37,235,178)	
E-AAAMT		General Plant - 390200, 396200	0	(842,981)	(842,981)	0	(560,591)	(560,591)	0	(282,390)	(282,390)	
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(11,596,747)</b>	<b>(133,030,387)</b>	<b>(144,627,134)</b>	<b>(11,596,747)</b>	<b>(88,294,729)</b>	<b>(99,891,476)</b>	<b>0</b>	<b>(44,735,658)</b>	<b>(44,735,658)</b>	
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(1,061,804,525)</b>	<b>(887,259,026)</b>	<b>(1,949,063,551)</b>	<b>(673,688,934)</b>	<b>(583,606,802)</b>	<b>(1,257,295,736)</b>	<b>(388,115,591)</b>	<b>(303,652,224)</b>	<b>(691,767,815)</b>	
<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>			<b>1,582,967,058</b>	<b>1,851,841,725</b>	<b>3,434,808,783</b>	<b>1,085,720,532</b>	<b>1,216,681,959</b>	<b>2,302,402,491</b>	<b>497,246,526</b>	<b>635,159,766</b>	<b>1,132,406,292</b>	
<b>ACCUMULATED DFIT</b>												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(533,353,600)	(533,353,600)	0	(357,512,252)	(357,512,252)	0	(175,841,348)	(175,841,348)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(55,651,554)	(55,651,554)	0	(37,008,840)	(37,008,840)	0	(18,642,714)	(18,642,714)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,859,593)	(2,859,593)	0	(1,901,658)	(1,901,658)	0	(957,935)	(957,935)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	267,393	267,393	0	177,819	177,819	0	89,574	89,574	
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	(5,902,376)	(5,902,376)	0	(3,867,827)	(3,867,827)	0	(2,034,549)	(2,034,549)	
1		ADFIT - CDA Settlement Costs (283333)	0	271,567	271,567	0	177,958	177,958	0	93,609	93,609	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(968,319)	(968,319)	0	(649,074)	(649,074)	0	(319,245)	(319,245)	
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(598,196,482)</b>	<b>(598,196,482)</b>	<b>0</b>	<b>(400,583,874)</b>	<b>(400,583,874)</b>	<b>0</b>	<b>(197,612,608)</b>	<b>(197,612,608)</b>	
<b>NET ELECTRIC UTILITY PLANT</b>			<b>1,582,967,058</b>	<b>1,253,645,243</b>	<b>2,836,612,301</b>	<b>1,085,720,532</b>	<b>816,098,085</b>	<b>1,901,818,617</b>	<b>497,246,526</b>	<b>437,547,158</b>	<b>934,793,684</b>	

**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) - AMA	100.000%	67.031%	32.969%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12A</b>
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,582,967,058	1,253,645,243	2,836,612,301	#####	816,098,085	1,901,818,617	497,246,526	437,547,158	934,793,684
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,354,164	36,586,498	43,940,662	5,554,957	24,330,387	29,885,344	1,799,207	12,256,111	14,055,318
4	Accumulated Amortization - AFUDC (182318)	(1,432,238)	(5,258,363)	(6,690,601)	(1,143,387)	(3,496,864)	(4,640,251)	(288,851)	(1,761,499)	(2,050,350)
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)	2,132,166	0	2,132,166	0	0	0	2,132,166	0	2,132,166
99	ADFIT - Boulder Park Disallowed (190040)	98,245	0	98,245	0	0	0	98,245	0	98,245
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:	16,513,154	0	16,513,154	16,513,154	0	16,513,154	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	25,191,458	0	25,191,458	25,191,458	0	25,191,458	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(4,658,647)	0	(4,658,647)	(4,658,647)	0	(4,658,647)	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(3,627,866)	17	(3,627,849)	(1,166,890)	11	(1,166,879)	(2,460,976)	6	(2,460,970)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(76,599,667)	0	(76,599,667)	(50,942,223)	0	(50,942,223)	(25,657,444)	0	(25,657,444)
99	ADFIT-Customer Tax Credit (190393)	16,085,930	0	16,085,930	10,697,867	0	10,697,867	5,388,063	0	5,388,063
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(11,884,346)	0	(11,884,346)	(7,646,154)	0	(7,646,154)	(4,238,192)	0	(4,238,192)
99	Colstrip-Regulatory Asset (182327)	11,882,217	0	11,882,217	6,110,868	0	6,110,868	5,771,349	0	5,771,349
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,518,288	0	1,518,288	1,295,877	0	1,295,877	222,411	0	222,411
99	Colstrip Reg Asset ADFIT (283376)	(1,619,821)	0	(1,619,821)	(1,075,447)	0	(1,075,447)	(544,374)	0	(544,374)
99	Colstrip ARO (317000P)	15,040,553	0	15,040,553	9,829,004	0	9,829,004	5,211,549	0	5,211,549
99	Colstrip ARO A/D (317000A)	(3,386,050)	0	(3,386,050)	(2,293,231)	0	(2,293,231)	(1,092,819)	0	(1,092,819)
99	Colstrip ARO Liability (230027)	(14,046,194)	0	(14,046,194)	(9,179,190)	0	(9,179,190)	(4,867,004)	0	(4,867,004)
99	Colstrip ARO ADFIT (190376)	2,949,701	0	2,949,701	1,927,630	0	1,927,630	1,022,071	0	1,022,071
99	Colstrip ARO ADFIT (283377)	(2,447,445)	0	(2,447,445)	(1,582,512)	0	(1,582,512)	(864,933)	0	(864,933)
99	Customer Deposits (235199)	(2,278)	0	(2,278)	(2,278)	0	(2,278)	0	0	0
C-WKC	Working Capital	95,651,053	0	95,651,053	65,878,017	0	65,878,017	29,773,036	0	29,773,036
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	72,174,825	31,328,152	103,502,977	63,309,863	20,833,534	84,143,397	8,864,962	10,494,618	19,359,580
	NET RATE BASE	1,655,141,883	1,284,973,395	2,940,115,278	#####	836,931,619	1,985,962,014	506,111,488	448,041,776	954,153,264

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	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
	Steam (ED-WA)	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
<b>Total Electric Production</b>		<b>45,898,226</b>	<b>45,898,226</b>		<b>16,174,515</b>	<b>29,723,711</b>	<b>45,898,226</b>	<b>11,848,513</b>	<b>19,477,948</b>	<b>31,326,461</b>	<b>4,326,002</b>	<b>10,245,763</b>	<b>14,571,765</b>
<b>Electric Transmission</b>													
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
	ED-WA	518,169	518,169		518,169	518,169		518,169		518,169			
<b>Total Electric Transmissic</b>		<b>19,507,777</b>	<b>19,507,777</b>		<b>792,810</b>	<b>18,714,967</b>	<b>19,507,777</b>	<b>518,169</b>	<b>12,263,918</b>	<b>12,782,087</b>	<b>274,641</b>	<b>6,451,049</b>	<b>6,725,690</b>
<b>Electric Distribution</b>													
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
	ED-WA	36,531,206	36,531,206		36,531,206	36,531,206		36,531,206		36,531,206			
<b>Total Electric Distribution</b>		<b>55,753,250</b>	<b>55,753,250</b>		<b>55,667,991</b>	<b>85,259</b>	<b>55,753,250</b>	<b>36,531,206</b>	<b>52,611</b>	<b>36,583,817</b>	<b>19,136,785</b>	<b>32,648</b>	<b>19,169,433</b>
<b>Gas Underground Storage</b>													
	GD-AN	717,414		717,414									
	GD-OR	124,956			124,956								
<b>Total Gas Underground St</b>		<b>842,370</b>		<b>717,414</b>	<b>124,956</b>								
<b>Gas Distribution</b>													
	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								
<b>Total Gas Distribution</b>		<b>32,420,038</b>		<b>22,255,896</b>	<b>10,164,142</b>								
<b>General Plant</b>													
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
	ED-WA	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			
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								
<b>Total General Plant</b>		<b>31,302,225</b>	<b>22,504,336</b>	<b>6,521,808</b>	<b>2,276,081</b>	<b>3,835,497</b>	<b>18,668,839</b>	<b>22,504,336</b>	<b>2,957,104</b>	<b>12,414,965</b>	<b>15,372,069</b>	<b>878,393</b>	<b>6,253,874</b>
<b>Total Depreciation Expens</b>		<b>185,723,886</b>	<b>143,663,589</b>	<b>29,495,118</b>	<b>12,565,179</b>	<b>76,470,813</b>	<b>67,192,776</b>	<b>143,663,589</b>	<b>51,854,992</b>	<b>44,209,442</b>	<b>96,064,434</b>	<b>24,615,821</b>	<b>22,983,334</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1 Production/Transmission Ratio	65.530%	34.470%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3 Direct Distribution Operating Expe	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  
 Average of Monthly Averages Basis

Report ID:  
**E-AMTX-12A**

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
1	Franchises (302000)	ED-AN	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		
<b>Total Production/Transmission</b>			<b>1,177,595</b>	<b>1,177,595</b>		<b>1,177,595</b>	<b>1,177,595</b>		<b>771,678</b>	<b>771,678</b>		<b>405,917</b>	<b>405,917</b>		
<b>Distribution</b>															
	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					
<b>Total Distribution</b>			<b>113,960</b>	<b>113,960</b>		<b>113,960</b>	<b>113,960</b>		<b>113,960</b>	<b>113,960</b>					
<b>General Plant - 303000</b>															
7,4		CD-AA	414,833	293,266	83,913	37,654				195,025	195,025		98,241	98,241	
9,1		CD-AN	9,729	7,557	2,172					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									
<b>Total General Plant - 303000</b>			<b>472,284</b>	<b>300,823</b>	<b>125,742</b>	<b>45,719</b>				<b>199,977</b>	<b>199,977</b>		<b>100,846</b>	<b>100,846</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	44,067,454	31,153,486	8,913,965	4,000,003				20,717,380	20,717,380		10,436,106	10,436,106	
9,4		CD-AN	124,764	96,914	27,850					64,449	64,449		32,465	32,465	
9,4		CD-ID	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				
4		ED-AN	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	
		ED-WA	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									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>54,589,238</b>	<b>40,727,618</b>	<b>9,831,665</b>	<b>4,029,955</b>			<b>3,795,303</b>	<b>36,932,315</b>	<b>40,727,618</b>		<b>0</b>	<b>12,371,956</b>	<b>12,371,956</b>
<b>Gas Underground Storage</b>															
		GD-AN	0		0										
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	0	0	0	0		0		0	0		0	0	
4		ED-AN	422,431	422,431				422,431		280,921	280,921		141,510	141,510	
		GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>			<b>422,431</b>	<b>422,431</b>	<b>0</b>	<b>0</b>				<b>280,921</b>	<b>280,921</b>		<b>141,510</b>	<b>141,510</b>	
<b>Total Amortization Expense</b>			<b>56,775,508</b>	<b>42,742,427</b>	<b>9,957,407</b>	<b>4,075,674</b>			<b>3,909,263</b>	<b>38,833,164</b>	<b>42,742,427</b>		<b>0</b>	<b>13,020,229</b>	<b>13,020,229</b>

**Allocation Ratios:**

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(75,430,146)	(75,430,146)			(75,430,146)	(75,430,146)		(49,429,375)	(49,429,375)		(26,000,771)	(26,000,771)	
	Steam (ED-ID)	(93,603,024)	(93,603,024)		(93,603,024)	(93,603,024)	(93,603,024)				(93,603,024)		(93,603,024)	
	Steam (ED-WA)	(179,321,950)	(179,321,950)		(179,321,950)	(179,321,950)	(179,321,950)	(179,321,950)						
1	Hydro (ED-AN)	(177,110,885)	(177,110,885)		(177,110,885)	(177,110,885)	(177,110,885)		(116,060,763)	(116,060,763)		(61,050,122)	(61,050,122)	
1	Other (ED-AN)	(161,567,601)	(161,567,601)		(161,567,601)	(161,567,601)	(161,567,601)		(105,875,249)	(105,875,249)		(55,692,352)	(55,692,352)	
<b>Total Electric Production</b>		<b>(687,033,606)</b>	<b>(687,033,606)</b>		<b>(272,924,974)</b>	<b>(414,108,632)</b>	<b>(687,033,606)</b>		<b>(179,321,950)</b>	<b>(271,365,387)</b>	<b>(450,687,337)</b>	<b>(93,603,024)</b>	<b>(142,743,245)</b>	<b>(236,346,269)</b>
<b>Electric Transmission</b>														
1	ED-AN	(228,193,734)	(228,193,734)			(228,193,734)	(228,193,734)		(149,535,354)	(149,535,354)		(78,658,380)	(78,658,380)	
	ED-ID	(10,397,085)	(10,397,085)		(10,397,085)	(10,397,085)	(10,397,085)				(10,397,085)		(10,397,085)	
	ED-WA	(16,342,086)	(16,342,086)		(16,342,086)	(16,342,086)	(16,342,086)	(16,342,086)			(16,342,086)		(16,342,086)	
<b>Total Electric Transmissic</b>		<b>(254,932,905)</b>	<b>(254,932,905)</b>		<b>(26,739,171)</b>	<b>(228,193,734)</b>	<b>(254,932,905)</b>		<b>(16,342,086)</b>	<b>(149,535,354)</b>	<b>(165,877,440)</b>	<b>(10,397,085)</b>	<b>(78,658,380)</b>	<b>(89,055,465)</b>
<b>Electric Distribution</b>														
3	ED-AN	(433,019)	(433,019)			(433,019)	(433,019)		(267,203)	(267,203)		(165,816)	(165,816)	
	ED-ID	(265,424,415)	(265,424,415)		(265,424,415)	(265,424,415)	(265,424,415)				(265,424,415)		(265,424,415)	
	ED-WA	(434,022,791)	(434,022,791)		(434,022,791)	(434,022,791)	(434,022,791)	(434,022,791)			(434,022,791)		(434,022,791)	
<b>Total Electric Distribution</b>		<b>(699,880,225)</b>	<b>(699,880,225)</b>		<b>(699,447,206)</b>	<b>(433,019)</b>	<b>(699,880,225)</b>		<b>(434,022,791)</b>	<b>(267,203)</b>	<b>(434,289,994)</b>	<b>(265,424,415)</b>	<b>(165,816)</b>	<b>(265,590,231)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(18,660,694)	(18,660,694)											
	GD-OR	(1,548,588)		(1,548,588)		(1,548,588)								
<b>Total Gas Underground St</b>		<b>(20,209,282)</b>		<b>(18,660,694)</b>		<b>(1,548,588)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,980,429)	(1,980,429)											
	GD-ID	(96,968,694)	(96,968,694)											
	GD-WA	(176,192,921)	(176,192,921)											
	GD-OR	(133,749,247)		(133,749,247)										
<b>Total Gas Distribution</b>		<b>(408,891,291)</b>		<b>(275,142,044)</b>		<b>(133,749,247)</b>								
<b>General Plant</b>														
4	ED-AN	(38,274,773)	(38,274,773)			(38,274,773)	(38,274,773)		(25,453,107)	(25,453,107)		(12,821,666)	(12,821,666)	
	ED-ID	(13,034,367)	(13,034,367)		(13,034,367)	(13,034,367)	(13,034,367)				(13,034,367)		(13,034,367)	
	ED-WA	(24,468,429)	(24,468,429)		(24,468,429)	(24,468,429)	(24,468,429)	(24,468,429)						
7,4	CD-AA	(94,536,540)	(66,832,607)	(19,122,851)	(8,581,082)	(66,832,607)	(66,832,607)		(44,444,352)	(44,444,352)		(22,388,255)	(22,388,255)	
9,4	CD-AN	(8,220,956)	(6,385,874)	(1,835,082)		(6,385,874)	(6,385,874)		(4,246,670)	(4,246,670)		(2,139,204)	(2,139,204)	
9	CD-ID	(7,282,242)	(5,656,700)	(1,625,542)		(5,656,700)	(5,656,700)				(5,656,700)		(5,656,700)	
9	CD-WA	(10,217,733)	(7,936,931)	(2,280,802)		(7,936,931)	(7,936,931)				(7,936,931)		(7,936,931)	
8	GD-AA	(2,350,989)		(1,615,976)	(735,013)									
	GD-AN	(3,741,015)		(3,741,015)										
	GD-ID	(2,430,624)		(2,430,624)										
	GD-WA	(11,835,457)		(11,835,457)										
	GD-OR	(5,466,900)		(5,466,900)										
<b>Total General Plant</b>		<b>(221,860,025)</b>	<b>(162,589,681)</b>	<b>(44,487,349)</b>	<b>(14,782,995)</b>	<b>(51,096,427)</b>	<b>(111,493,254)</b>	<b>(162,589,681)</b>	<b>(32,405,360)</b>	<b>(74,144,129)</b>	<b>(106,549,489)</b>	<b>(18,691,067)</b>	<b>(37,349,125)</b>	<b>(56,040,192)</b>
<b>Total Accumulated Depr</b>		<b>(2,292,807,334)</b>	<b>(1,804,436,417)</b>	<b>(338,290,087)</b>	<b>(150,080,830)</b>	<b>(1,050,207,778)</b>	<b>(754,228,639)</b>	<b>(1,804,436,417)</b>	<b>(662,092,187)</b>	<b>(495,312,073)</b>	<b>(1,157,404,260)</b>	<b>(388,115,591)</b>	<b>(258,916,566)</b>	<b>(647,032,157)</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1	Production/Transmission Ratio	65.530%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expense	38.293%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	66.501%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12A</b>
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(14,962,954)	(14,962,954)		(14,962,954)	(14,962,954)		(9,805,224)	(9,805,224)		(5,157,730)	(5,157,730)	
1	Misc Intangible Plt (3030)	ED-AN	(2,623,958)	(2,623,958)		(2,623,958)	(2,623,958)		(1,719,480)	(1,719,480)		(904,478)	(904,478)	
<b>Total Production/Transmission</b>			<b>(17,586,912)</b>	<b>(17,586,912)</b>		<b>(17,586,912)</b>	<b>(17,586,912)</b>		<b>(11,524,704)</b>	<b>(11,524,704)</b>		<b>(6,062,208)</b>	<b>(6,062,208)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(312,233)	(312,233)		(312,233)	(312,233)	(312,233)		(312,233)				
	Misc Intangible Plt (3030)	ED-WA	(61,738)	(61,738)		(61,738)	(61,738)	(61,738)		(61,738)				
<b>Total Distribution</b>			<b>(373,971)</b>	<b>(373,971)</b>		<b>(373,971)</b>	<b>(373,971)</b>	<b>(373,971)</b>		<b>(373,971)</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	(4,724,665)	(3,340,102)	(955,705)	(428,858)	(3,340,102)	(3,340,102)	(2,221,201)	(2,221,201)		(1,118,901)	(1,118,901)	
9,1		CD-AN	(138,116)	(107,286)	(30,830)		(107,286)	(107,286)	(70,305)	(70,305)		(36,981)	(36,981)	
		GD-ID	(148,953)		(148,953)									
		GD-WA	(296,954)		(296,954)									
		GD-OR	(122,952)			(122,952)								
<b>Total General Plant - 303000</b>			<b>(5,431,640)</b>	<b>(3,447,388)</b>	<b>(1,432,442)</b>	<b>(551,810)</b>	<b>(3,447,388)</b>	<b>(3,447,388)</b>	<b>(2,291,506)</b>	<b>(2,291,506)</b>		<b>(1,155,882)</b>	<b>(1,155,882)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4		CD-AA	(139,235,222)	(98,432,340)	(28,164,501)	(12,638,381)	(98,432,340)	(98,432,340)	(65,458,491)	(65,458,491)		(32,973,849)	(32,973,849)	
9,4		CD-AN	(332,450)	(258,241)	(74,209)		(258,241)	(258,241)	(171,733)	(171,733)		(86,508)	(86,508)	
9		CD-ID	0	0	0		0	0	0	0	0	0	0	
9		CD-WA	(12,758,336)	(9,910,420)	(2,847,916)		(9,910,420)	(9,910,420)	(9,910,420)	(9,910,420)		0	0	
4		ED-AN	(12,462,525)	(12,462,525)			(12,462,525)	(12,462,525)	(8,287,704)	(8,287,704)		(4,174,821)	(4,174,821)	
		ED-ID	0	0			0	0				0	0	
		ED-WA	(1,312,356)	(1,312,356)			(1,312,356)	(1,312,356)	(1,312,356)	(1,312,356)				
8		GD-AA	(197,527)		(135,772)	(61,755)								
		GD-AN	0		0									
		GD-OR	(85)			(85)								
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(166,298,501)</b>	<b>(122,375,882)</b>	<b>(31,222,398)</b>	<b>(12,700,221)</b>	<b>(11,222,776)</b>	<b>(111,153,106)</b>	<b>(122,375,882)</b>	<b>(11,222,776)</b>	<b>(73,917,928)</b>	<b>(85,140,704)</b>	<b>0</b>	<b>(37,235,178)</b>
<b>Gas Underground Storage</b>														
		GD-AN	0		0									
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-ID	0	0	0		0	0		0	0	0	0	
9		CD-WA	0	0	0		0	0	0	0	0	0	0	
4		ED-AN	(842,981)	(842,981)			(842,981)	(842,981)	(560,591)	(560,591)		(282,390)	(282,390)	
		ED-WA	0	0			0	0	0	0				
		GD-WA	0		0									
		GD-OR	0			0								
<b>Total General Plant - 390200, 396200</b>			<b>(842,981)</b>	<b>(842,981)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(842,981)</b>	<b>(842,981)</b>	<b>(560,591)</b>	<b>(560,591)</b>	<b>0</b>	<b>(282,390)</b>	
<b>Total Accumulated Amortization</b>			<b>(190,534,005)</b>	<b>(144,627,134)</b>	<b>(32,654,840)</b>	<b>(13,252,031)</b>	<b>(11,596,747)</b>	<b>(133,030,387)</b>	<b>(144,627,134)</b>	<b>(11,596,747)</b>	<b>(88,294,729)</b>	<b>(99,891,476)</b>	<b>0</b>	<b>(44,735,658)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1	Production/Transmission 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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,707	0	0	0	0	3,071,707	0	0	3,071,707	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,713,897</b>	<b>811,811</b>	<b>701,906</b>	<b>9,345,324</b>	<b>10,859,041</b>	<b>3,269,872</b>	<b>97,597</b>	<b>2,559,836</b>	<b>5,927,305</b>	<b>845,517</b>	<b>1,082,034</b>	<b>1,927,551</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,090,608	8,294,951	2,811,720	8,983,937	20,090,608	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,244,821	0	0	0	0	25,244,821	0	0	25,244,821	0	0	0
99	GD-OR / AS	4,176,026	0	0	0	0	0	0	0	4,176,026	0	4,176,026	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,499,386	0	0	90,842,641	90,842,641	0	0	25,992,856	25,992,856	0	11,663,889	11,663,889
9	CD-WA / ID / AN	30,546,739	9,434,867	6,040,770	8,252,459	23,728,096	2,711,258	1,735,911	2,371,474	6,818,643	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>208,557,580</b>	<b>17,729,818</b>	<b>8,852,490</b>	<b>108,079,037</b>	<b>134,661,345</b>	<b>27,956,079</b>	<b>1,735,911</b>	<b>28,364,330</b>	<b>58,056,320</b>	<b>4,176,026</b>	<b>11,663,889</b>	<b>15,839,915</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,373,032	541,899	7,798	1,823,335	2,373,032	0	0	0	0	0	0	0
99	GD-WA / ID / AN	160,078	0	0	0	0	160,078	0	0	160,078	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	321,541	0	0	0	0	0	0	221,014	221,014	0	100,527	100,527
7	CD-AA	73,156,536	0	0	51,718,013	51,718,013	0	0	14,798,104	14,798,104	0	6,640,419	6,640,419
9	CD-WA / ID / AN	5,866,588	4,297,327	7,675	252,046	4,557,048	1,234,905	2,206	72,429	1,309,540	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>81,889,884</b>	<b>4,839,226</b>	<b>15,473</b>	<b>53,793,394</b>	<b>58,648,093</b>	<b>1,394,983</b>	<b>2,206</b>	<b>15,091,547</b>	<b>16,488,736</b>	<b>12,109</b>	<b>6,740,946</b>	<b>6,753,055</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	57,305,806	25,217,524	11,347,106	20,741,176	57,305,806	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,785,772	0	0	0	0	10,023,035	3,158,404	2,604,333	15,785,772	0	0	0
99	GD-OR / AS	4,711,088	0	0	0	0	0	0	0	4,711,088	0	4,711,088	0
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,566,708	0	0	5,349,284	5,349,284	0	0	1,530,594	1,530,594	0	686,830	686,830
9	CD-WA / ID / AN	7,024,888	1,672,890	855,300	2,928,603	5,456,793	480,731	245,784	841,580	1,568,095	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>92,491,450</b>	<b>26,890,414</b>	<b>12,202,406</b>	<b>29,019,063</b>	<b>68,111,883</b>	<b>10,503,766</b>	<b>3,404,188</b>	<b>5,043,310</b>	<b>18,951,264</b>	<b>4,711,088</b>	<b>717,215</b>	<b>5,428,303</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	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	5,346,375	346,284	193,999	3,612,674	4,152,957	99,510	55,749	1,038,159	1,193,418	0	0	0	
		TOTAL ACCOUNT	6,074,826	405,150	193,999	4,035,444	4,634,593	321,863	55,749	1,040,692	1,418,304	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,515,747	1,189,873	345,299	5,980,575	7,515,747	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,455,647	0	0	0	0	2,573,630	380,872	501,145	3,455,647	0	0	0	
99		GD-OR / AS	978,363	0	0	0	0	0	0	0	0	978,363	0	978,363	
8		GD-AA	5,673,103	0	0	0	0	0	0	3,899,464	3,899,464	0	1,773,639	1,773,639	
7		CD-AA	15,005,839	0	0	10,608,378	10,608,378	0	0	3,035,381	3,035,381	0	1,362,080	1,362,080	
9		CD-WA / ID / AN	2,007,926	20,285	753,277	786,155	1,559,717	5,829	216,466	225,914	448,209	0	0	0	
		TOTAL ACCOUNT	34,636,625	1,210,158	1,098,576	17,375,108	19,683,842	2,579,459	597,338	7,661,904	10,838,701	978,363	3,135,719	4,114,082	
	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	2,921,865	399,829	15,791	2,506,245	2,921,865	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	231,383	0	0	0	0	0	0	159,043	159,043	0	72,340	72,340	
7		CD-AA	1,495,097	0	0	1,056,959	1,056,959	0	0	302,428	302,428	0	135,710	135,710	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,868,101	399,829	15,791	3,563,204	3,978,824	106,253	0	556,388	662,641	18,586	208,050	226,636	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	29,715,454	13,418,340	8,709,480	7,587,634	29,715,454	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,184,378	0	0	0	0	2,520,802	842,987	820,589	4,184,378	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	35,933,855	13,670,082	9,101,928	8,452,479	31,224,489	2,593,144	955,763	1,068,655	4,617,562	43,834	47,970	91,804	



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	48,367,855	12,583,973	6,533,313	29,250,569	48,367,855	0	0	0	0	0	0	0
99	GD-WA / ID / AN	894,256	0	0	0	0	601,858	290,445	1,953	894,256	0	0	0
99	GD-OR / AS	755,295	0	0	0	0	0	0	0	0	755,295	0	755,295
8	GD-AA	250,467	0	0	0	0	0	0	172,161	172,161	0	78,306	78,306
7	CD-AA	85,854,193	0	0	60,694,622	60,694,622	0	0	17,366,586	17,366,586	0	7,792,985	7,792,985
9	CD-WA/ ID / AN	18,635,929	10,125,477	2,881,763	1,468,777	14,476,017	2,909,716	828,120	422,076	4,159,912	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>154,757,995</b>	<b>22,709,450</b>	<b>9,415,076</b>	<b>91,413,968</b>	<b>123,538,494</b>	<b>3,511,574</b>	<b>1,118,565</b>	<b>17,962,776</b>	<b>22,592,915</b>	<b>755,295</b>	<b>7,871,291</b>	<b>8,626,586</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	285,310	0	6,846	278,464	285,310	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	259	0	0	0	0	0	0	178	178	0	81	81
7	CD-AA	695,308	0	0	491,548	491,548	0	0	140,647	140,647	0	63,113	63,113
9	CD-WA/ ID / AN	12,394	0	6,659	2,968	9,627	0	1,914	853	2,767	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,002,363</b>	<b>0</b>	<b>13,505</b>	<b>772,980</b>	<b>786,485</b>	<b>0</b>	<b>1,914</b>	<b>141,678</b>	<b>143,592</b>	<b>9,092</b>	<b>63,194</b>	<b>72,286</b>
	<b>TOTAL GENERAL PLANT</b>	<b>639,043,363</b>	<b>88,665,938</b>	<b>41,611,150</b>	<b>325,966,788</b>	<b>456,243,876</b>	<b>52,236,993</b>	<b>7,969,231</b>	<b>79,491,116</b>	<b>139,697,340</b>	<b>11,570,702</b>	<b>31,531,445</b>	<b>43,102,147</b>

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**COMMON INTANGIBLE PLANT**  
 For Twelve Months Ended September 30, 2022  
 Average of Monthly Averages Basis

Report ID:  
**C-IPL-12A**

**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	11,969,525	319,716	0	11,649,809	11,969,525	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,606,138</b>	<b>319,716</b>	<b>0</b>	<b>16,199,540</b>	<b>16,519,256</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,302,004</b>	<b>3,096,115</b>	<b>425,951</b>	<b>564,816</b>	<b>990,767</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	25,072,123	2,814,817	0	22,257,306	25,072,123	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	10,202	0	0	0	0	0	0	0	0	10,202	0	
8		GD-AA	444,483	0	0	0	0	0	0	305,520	305,520	0	138,963	
7		CD-AA	141,286,351	0	0	99,882,386	99,882,386	0	0	28,579,403	28,579,403	0	12,824,562	
9		CD-WA / ID / AN	787,866	122,970	0	489,029	611,999	35,337	0	140,530	175,867	0	0	
		<b>TOTAL ACCOUNT</b>	<b>167,601,025</b>	<b>2,937,787</b>	<b>0</b>	<b>122,628,721</b>	<b>125,566,508</b>	<b>35,337</b>	<b>0</b>	<b>29,025,453</b>	<b>29,060,790</b>	<b>10,202</b>	<b>12,963,525</b>	<b>12,973,727</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	1,900,416	0	0	1,900,416	1,900,416	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	10,504,532	0	0	7,426,179	7,426,179	0	0	2,124,857	2,124,857	0	953,496	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>12,404,948</b>	<b>0</b>	<b>0</b>	<b>9,326,595</b>	<b>9,326,595</b>	<b>0</b>	<b>0</b>	<b>2,124,857</b>	<b>2,124,857</b>	<b>0</b>	<b>953,496</b>	<b>953,496</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	4,863,641	0	0	4,863,641	4,863,641	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,863,641</b>	<b>0</b>	<b>0</b>	<b>4,863,641</b>	<b>4,863,641</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,160,457</b>	<b>0</b>	<b>0</b>	<b>69,394,535</b>	<b>69,394,535</b>	<b>0</b>	<b>0</b>	<b>19,855,897</b>	<b>19,855,897</b>	<b>0</b>	<b>8,910,025</b>	<b>8,910,025</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,192,892</b>	<b>0</b>	<b>0</b>	<b>20,637,915</b>	<b>20,637,915</b>	<b>0</b>	<b>0</b>	<b>5,905,138</b>	<b>5,905,138</b>	<b>0</b>	<b>2,649,839</b>	<b>2,649,839</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,728,116	1,728,116	0	0	1,728,116	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,385,450	0	0	979,444	979,444	0	0	280,249	280,249	0	125,757	125,757
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,696,996</b>	<b>16,163,353</b>	<b>0</b>	<b>979,444</b>	<b>17,142,797</b>	<b>4,148,193</b>	<b>0</b>	<b>280,249</b>	<b>4,428,442</b>	<b>0</b>	<b>125,757</b>	<b>125,757</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	95,375	0	0	95,375	95,375	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	8,251,779	0	0	5,833,595	5,833,595	0	0	1,669,170	1,669,170	0	749,014	749,014
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>8,347,154</b>	<b>0</b>	<b>0</b>	<b>5,928,970</b>	<b>5,928,970</b>	<b>0</b>	<b>0</b>	<b>1,669,170</b>	<b>1,669,170</b>	<b>0</b>	<b>749,014</b>	<b>749,014</b>
	<b>TOTAL</b>		<b>362,873,251</b>	<b>19,420,856</b>	<b>0</b>	<b>249,959,361</b>	<b>269,380,217</b>	<b>5,206,124</b>	<b>771,517</b>	<b>60,162,768</b>	<b>66,140,409</b>	<b>436,153</b>	<b>26,916,472</b>	<b>27,352,625</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended September 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(77,783,848)	(54,989,291)	(15,734,117)	(7,060,440)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(852,575)	(662,263)	(190,312)	0
7	282919	CD-AA	(4,044,972)	(2,859,593)	(818,217)	(367,162)
7	283750	CD-AA	378,234	267,393	76,509	34,332
		Total	<u>(82,303,161)</u>	<u>(58,243,754)</u>	<u>(16,666,137)</u>	<u>(7,393,270)</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:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages 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	5,345,045	5,345,045	0	0	0	0	5,345,045
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	187	187	0	0	0	0	187
7/4	154550 Supply Chain Average Cost Variance	0	0	(431)	(431)	0	0	0	0	(431)
7/4	154560 Supply Chain Invoice Price Variance	0	0	39	39	0	0	0	0	39
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	67,393,630	30,777,625	0	98,171,255	65,878,017	29,773,036	1,515,613	1,004,589	0
<b>TOTAL</b>		<b>67,393,630</b>	<b>30,777,625</b>	<b>5,344,840</b>	<b>103,516,095</b>	<b>65,878,017</b>	<b>29,773,036</b>	<b>1,515,613</b>	<b>1,004,589</b>	<b>5,344,840</b>

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%