

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	165,714,576	111,507,257	54,207,319
	Adjustments			
	Adjusted Net Operating Income (Loss)	165,714,576	111,507,257	54,207,319
E-APL	Electric Net Rate Base	3,124,086,855	2,104,981,715	1,019,105,140
	RATE OF RETURN	5.304%	5.297%	5.319%

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 November 30, 2022
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers Percent	11-01-2022 thru 11-30-2022	410,436 100.000%	267,329 65.133%	143,107 34.867%
3	E-OPS	Direct Distribution Operating Expense Percent	12-01-2021 thru 11-30-2022	42,611,954 100.000%	26,803,192 62.901%	15,808,762 37.099%
	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 November 30, 2022
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

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

Report ID:
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AVISTA UTILITIES

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

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 500 - 894		57,593,346	46,412,847	11,180,499	0
		Direct O & M Accts 901 - 935		0	0	0	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	11-01-2022 thru 11-30-2022	1,494,141,763	1,020,743,535	473,398,228	
		Percent		100.000%	68.316%	31.684%	
11		Book Depreciation	12-01-2021 thru 11-30-2022	144,705,433	96,740,029	47,965,404	
		Percent		100.000%	66.853%	33.147%	

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	11-01-2022 thru 11-30-2022	3,555,811,326 100.000%	2,378,677,508 66.895%	1,177,133,818 33.105%
13	E-PLT	Net Electric General Plant Percent	11-01-2022 thru 11-30-2022	291,682,479 100.000%	197,098,699 67.573%	94,583,780 32.427%
14		Net Allocated Schedule M's Percent	12-01-2021 thru 11-30-2022	-120,854,466 100.000%	-81,755,903 67.648%	-39,098,563 32.352%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 2022
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	403,249,049	0	403,249,049	269,145,752	0	269,145,752	134,103,297	0	134,103,297
99	442200	Commercial - Firm & Int.	336,702,304	0	336,702,304	242,541,910	0	242,541,910	94,160,394	0	94,160,394
1	442300	Industrial	118,901,058	0	118,901,058	62,804,176	0	62,804,176	56,096,882	0	56,096,882
99	444000	Public Street & Highway Lighting	7,438,093	0	7,438,093	4,673,529	0	4,673,529	2,764,564	0	2,764,564
99	448000	Interdepartmental Revenue	1,556,977	0	1,556,977	1,294,221	0	1,294,221	262,756	0	262,756
99	499XXX	Unbilled Revenue	5,321,663	0	5,321,663	3,992,100	0	3,992,100	1,329,563	0	1,329,563
		TOTAL SALES TO ULTIMATE CUSTOMERS	873,169,144	0	873,169,144	584,451,688	0	584,451,688	288,717,456	0	288,717,456
1	447XXX	Sales for Resale	0	172,434,421	172,434,421	0	112,996,276	112,996,276	0	59,438,145	59,438,145
		TOTAL SALES OF ELECTRICITY	873,169,144	172,434,421	1,045,603,565	584,451,688	112,996,276	697,447,964	288,717,456	59,438,145	348,155,601
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(284,000)	0	(284,000)	(284,000)	0	(284,000)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	123,726	0	123,726	39,976	0	39,976	83,750	0	83,750
1	453000	Sales of Water & Water Power	0	381,756	381,756	0	250,165	250,165	0	131,591	131,591
1	454000	Rent from Electric Property	4,342,163	217,389	4,559,552	2,635,999	142,455	2,778,454	1,706,164	74,934	1,781,098
1	454100	Rent from Trnsmission Joint Use	28,644	0	28,644	11,348	0	11,348	17,296	0	17,296
1	456XXX	Other Electric Revenues	(26,919,932)	134,896,540	107,976,608	(20,843,774)	88,397,703	67,553,929	(6,076,158)	46,498,837	40,422,679
		TOTAL OTHER OPERATING REVENUE	(22,709,399)	135,495,685	112,786,286	(18,440,451)	88,790,323	70,349,872	(4,268,948)	46,705,362	42,436,414
		TOTAL ELECTRIC REVENUE	850,459,745	307,930,106	1,158,389,851	566,011,237	201,786,599	767,797,836	284,448,508	106,143,507	390,592,015

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 2022
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	456,763	456,763	0	299,317	299,317	0	157,446	157,446
1	501XXX	Fuel	0	40,864,659	40,864,659	0	26,778,611	26,778,611	0	14,086,048	14,086,048
1	502000	Steam Expense	0	3,675,159	3,675,159	0	2,408,332	2,408,332	0	1,266,827	1,266,827
1	505000	Electric Expense	0	816,567	816,567	0	535,096	535,096	0	281,471	281,471
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	6,164,759	6,164,759	0	4,039,767	4,039,767	0	2,124,992	2,124,992
1	507000	Rent	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	510000	Supervision & Engineering	0	727,767	727,767	0	476,906	476,906	0	250,861	250,861
1	511000	Structures	0	880,624	880,624	0	577,073	577,073	0	303,551	303,551
1	512000	Boiler Plant	0	6,499,692	6,499,692	0	4,259,248	4,259,248	0	2,240,444	2,240,444
1	513000	Electric Plant	0	845,430	845,430	0	554,010	554,010	0	291,420	291,420
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	541,706	541,706	0	354,980	354,980	0	186,726	186,726
TOTAL STEAM POWER GENERATION EXP			0	61,473,126	61,473,126	0	40,283,340	40,283,340	0	21,189,786	21,189,786
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,445,944	2,445,944	0	1,602,827	1,602,827	0	843,117	843,117
1	536000	Water for Power	0	1,215,683	1,215,683	0	796,637	796,637	0	419,046	419,046
1	537000	Hydraulic Expense	5,608,700	3,729,199	9,337,899	3,680,990	2,443,744	6,124,734	1,927,710	1,285,455	3,213,165
1	538000	Electric Expense	0	6,769,454	6,769,454	0	4,436,023	4,436,023	0	2,333,431	2,333,431
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,617,612	1,617,612	0	1,060,021	1,060,021	0	557,591	557,591
1	540000	Rent	0	1,647,217	1,647,217	0	1,079,421	1,079,421	0	567,796	567,796
1	540100	MT Trust Funds Land Settlement Rents	5,523,750	0	5,523,750	3,619,756	0	3,619,756	1,903,994	0	1,903,994
MAINTENANCE											
1	541000	Supervision & Engineering	0	810,627	810,627	0	531,204	531,204	0	279,423	279,423
1	542000	Structures	0	973,717	973,717	0	638,077	638,077	0	335,640	335,640
1	543000	Reservoirs, Dams, & Waterways	0	662,858	662,858	0	434,371	434,371	0	228,487	228,487
1	544000	Electric Plant	0	3,764,571	3,764,571	0	2,466,923	2,466,923	0	1,297,648	1,297,648
1	545000	Miscellaneous Hydraulic Plant	0	722,970	722,970	0	473,762	473,762	0	249,208	249,208
TOTAL HYDRO POWER GENERATION EXP			11,132,450	24,359,852	35,492,302	7,300,746	15,963,010	23,263,756	3,831,704	8,396,842	12,228,546
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	380,085	380,085	0	249,070	249,070	0	131,015	131,015
1	547XXX	Fuel	0	152,589,194	152,589,194	0	99,991,699	99,991,699	0	52,597,495	52,597,495
1	548000	Generation Expense	0	2,585,666	2,585,666	0	1,694,387	1,694,387	0	891,279	891,279
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	736,252	736,252	0	482,466	482,466	0	253,786	253,786
1	550000	Rent	0	87,122	87,122	0	57,091	57,091	0	30,031	30,031
MAINTENANCE											
1	551000	Supervision & Engineering	0	747,981	747,981	0	490,152	490,152	0	257,829	257,829
1	552000	Structures	0	92,785	92,785	0	60,802	60,802	0	31,983	31,983
1	553000	Generating & Electric Equipment	0	3,923,557	3,923,557	0	2,571,107	2,571,107	0	1,352,450	1,352,450
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	596,640	596,640	0	390,978	390,978	0	205,662	205,662
TOTAL OTHER POWER GENERATION EXP			0	161,739,282	161,739,282	0	105,987,752	105,987,752	0	55,751,530	55,751,530

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended November 30, 2022
Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	10,654,413	151,745,432	162,399,845	0	99,438,781	99,438,781	10,654,413	52,306,651	62,961,064
1	556000	System Control & Load Dispatching	0	913,169	913,169	0	598,400	598,400	0	314,769	314,769
E-557	557XXX	Other Expense	(10,082,392)	92,356,614	82,274,222	(18,183,696)	60,521,289	42,337,593	8,101,304	31,835,325	39,936,629
TOTAL OTHER POWER SUPPLY EXPENSE			572,021	245,015,215	245,587,236	(18,183,696)	160,558,470	142,374,774	18,755,717	84,456,745	103,212,462
TOTAL PRODUCTION OPERATING EXP			11,704,471	492,587,475	504,291,946	(10,882,950)	322,792,572	311,909,622	22,587,421	169,794,903	192,382,324
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	1,938,111	1,938,111	0	1,270,044	1,270,044	0	668,067	668,067
1	561000	Load Dispatching	0	3,231,398	3,231,398	0	2,117,535	2,117,535	0	1,113,863	1,113,863
1	562000	Station Expense	0	470,439	470,439	0	308,279	308,279	0	162,160	162,160
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	530,711	530,711	0	347,775	347,775	0	182,936	182,936
1	565XXX	Transmission of Electricity by Others	0	19,761,970	19,761,970	0	12,950,019	12,950,019	0	6,811,951	6,811,951
1	566000	Miscellaneous Transmission Expense	0	4,006,725	4,006,725	0	2,625,607	2,625,607	0	1,381,118	1,381,118
1	567000	Rent	0	90,408	90,408	0	59,244	59,244	0	31,164	31,164
MAINTENANCE											
1	568000	Supervision & Engineering	0	438,172	438,172	0	287,134	287,134	0	151,038	151,038
1	569000	Structures	20,188	694,168	714,356	631	454,888	455,519	19,557	239,280	258,837
1	570000	Station Equipment	0	942,017	942,017	0	617,304	617,304	0	324,713	324,713
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	28,113	2,521,213	2,549,326	1,367	1,652,151	1,653,518	26,746	869,062	895,808
1	572000	Underground Lines	0	772	772	0	506	506	0	266	266
1	573000	Service Miscellaneous	5,741	86,869	92,610	13	56,925	56,938	5,728	29,944	35,672
TOTAL TRANSMISSION OPERATING EXP			54,042	34,712,973	34,767,015	2,011	22,747,411	22,749,422	52,031	11,965,562	12,017,593

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
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Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	16,067,441	30,147,627	46,215,068	11,754,788	19,755,740	31,510,528	4,312,653	10,391,887	14,704,540
E-DEPX		Depreciation Expense-Transmission	793,988	18,878,306	19,672,294	518,941	12,370,954	12,889,895	275,047	6,507,352	6,782,399
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,177,679	1,177,679	0	771,733	771,733	0	405,946	405,946
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	901,631	0	901,631	901,631	0	901,631	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	131,060	131,060	0	68,940	68,940
99	407327	Colstrip Reg. Asset Amortization	1,915,966	0	1,915,966	979,168	0	979,168	936,798	0	936,798
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,441	21,441	0	11,278	11,278
99	407360	Amortization of CS2 & COLSTRIP O&M	835,812	0	835,812	0	0	0	835,812	0	835,812
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	579,341	579,341	0	304,744	304,744
99	407395	Optional Renewable Power Revenue Offset	407,561	0	407,561	309,261	0	309,261	98,300	0	98,300
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407427	Colstrip Regulatory Deferral	(2,717,794)	0	(2,717,794)	(1,474,013)	0	(1,474,013)	(1,243,781)	0	(1,243,781)
99	407434	EIM Deferred O&M	(582,170)	0	(582,170)	0	0	0	(582,170)	0	(582,170)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(15,873,819)	0	(15,873,819)	(10,825,904)	0	(10,825,904)	(5,047,915)	0	(5,047,915)
99	407451	Deferral CEIP	(45,031)	0	(45,031)	(45,031)	0	(45,031)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(436,231)	0	(436,231)	0	0	0	(436,231)	0	(436,231)
99	407494	Amortization of Schedule 98 REC Rev	(158,056)	0	(158,056)	(158,056)	0	(158,056)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,416)	(8,416)	0	(5,515)	(5,515)	0	(2,901)	(2,901)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	24,216,215	24,216,215	0	15,868,886	15,868,886	0	8,347,329	8,347,329
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(1,770,779)	75,528,215	73,757,436	(75,544)	49,493,640	49,418,096	(1,695,235)	26,034,575	24,339,340
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	9,987,734	602,828,663	612,816,397	(10,956,483)	395,033,623	384,077,140	20,944,217	207,795,040	228,739,257

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended November 30, 2022
Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	1,816,987	2,763,478	4,580,465	1,421,844	1,738,255	3,160,099	395,143	1,025,223	1,420,366
3	582000	Station Expense	935,926	26,512	962,438	565,555	16,676	582,231	370,371	9,836	380,207
3	583000	Overhead Line Expense	1,745,067	1,056,347	2,801,414	1,115,381	664,453	1,779,834	629,686	391,894	1,021,580
3	584000	Underground Line Expense	1,576,309	0	1,576,309	855,840	0	855,840	720,469	0	720,469
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	9,918	0	9,918	5,872	0	5,872	4,046	0	4,046
3	586000	Meter Expense	2,098,342	22,949	2,121,291	1,780,584	14,435	1,795,019	317,758	8,514	326,272
3	587000	Customer Installations Expense	789,073	45,871	834,944	507,536	28,853	536,389	281,537	17,018	298,555
3	588000	Miscellaneous Distribution Expense	3,644,432	3,317,438	6,961,870	2,816,016	2,086,702	4,902,718	828,416	1,230,736	2,059,152
3	589000	Rent	(1)	206,232	206,231	(1)	129,722	129,721	0	76,510	76,510
		MAINTENANCE:									
3	590000	Supervision & Engineering	541,982	1,056,416	1,598,398	163,445	664,496	827,941	378,537	391,920	770,457
3	591000	Structures	583,657	11,030	594,687	282,830	6,938	289,768	300,827	4,092	304,919
3	592000	Station Equipment	829,778	44,650	874,428	550,413	28,085	578,498	279,365	16,565	295,930
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	26,303,102	(22,019)	26,281,083	15,443,655	(13,850)	15,429,805	10,859,447	(8,169)	10,851,278
3	594000	Underground Lines	712,363	0	712,363	494,908	0	494,908	217,455	0	217,455
3	595000	Line Transformers	520,191	0	520,191	431,962	0	431,962	88,229	0	88,229
3	596000	Street Light & Signal System Maintenance Exp	108,525	0	108,525	85,844	0	85,844	22,681	0	22,681
3	597000	Meters	55,346	0	55,346	48,299	0	48,299	7,047	0	7,047
3	598000	Miscellaneous Distribution Expense	340,956	601,607	942,563	233,208	378,417	611,625	107,748	223,190	330,938
		TOTAL DISTRIBUTION OPERATING EXP	42,611,953	9,130,511	51,742,464	26,803,191	5,743,182	32,546,373	15,808,762	3,387,329	19,196,091
E-DEPX		Depreciation Expense-Distribution	56,307,568	85,367	56,392,935	36,965,980	53,697	37,019,677	19,341,588	31,670	19,373,258
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	114,039	0	114,039	114,039	0	114,039	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	57,657,679	0	57,657,679	50,497,574	0	50,497,574	7,160,105	0	7,160,105
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	114,079,286	85,367	114,164,653	87,577,593	53,697	87,631,290	26,501,693	31,670	26,533,363
		TOTAL DISTRIBUTION EXPENSES	156,691,239	9,215,878	165,907,117	114,380,784	5,796,879	120,177,663	42,310,455	3,418,999	45,729,454

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended November 30, 2022
Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	135,011	135,011	0	87,937	87,937	0	47,074	47,074
2	902000	Meter Reading Expenses	548,428	157,053	705,481	399,359	102,293	501,652	149,069	54,760	203,829
2	903XXX	Customer Records & Collection Expenses	871,752	7,186,778	8,058,530	419,565	4,680,964	5,100,529	452,187	2,505,814	2,958,001
2	904000	Uncollectible Accounts	944,600	2	944,602	318,678	1	318,679	625,922	1	625,923
2	905000	Misc Customer Accounts	0	221,505	221,505	0	144,273	144,273	0	77,232	77,232
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,364,780	7,700,349	10,065,129	1,137,602	5,015,468	6,153,070	1,227,178	2,684,881	3,912,059
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	33,305,887	170,752	33,476,639	22,813,496	111,216	22,924,712	10,492,391	59,536	10,551,927
2	909000	Advertising	267,826	478,259	746,085	226,807	311,504	538,311	41,019	166,755	207,774
2	910000	Misc Customer Service & Info Exp	0	130,653	130,653	0	85,098	85,098	0	45,555	45,555
		TOTAL CUSTOMER SERVICE & INFO EXP	33,573,713	779,664	34,353,377	23,040,303	507,818	23,548,121	10,533,410	271,846	10,805,256
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	198,434	0	198,434	198,434	0	198,434	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	198,434	0	198,434	198,434	0	198,434	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	738,370	35,680,290	36,418,660	607,778	23,727,750	24,335,528	130,592	11,952,540	12,083,132
4	921000	Office Supplies & Expenses	(1,917)	4,126,488	4,124,571	(1,960)	2,744,156	2,742,196	43	1,382,332	1,382,375
4	922000	Admin Exp Transferred--Credit	0	(95,385)	(95,385)	0	(63,432)	(63,432)	0	(31,953)	(31,953)
4	923000	Outside Services Employed	950,815	13,458,529	14,409,344	926,761	8,950,056	9,876,817	24,054	4,508,473	4,532,527
4	924000	Property Insurance Premium	0	2,391,342	2,391,342	0	1,590,266	1,590,266	0	801,076	801,076
4	925XXX	Injuries and Damages	3,224,307	6,629,076	9,853,383	2,234,289	4,408,402	6,642,691	990,018	2,220,674	3,210,692
4	926XXX	Employee Pensions and Benefits	3,983,426	24,585,609	28,569,035	2,748,158	16,349,676	19,097,834	1,235,268	8,235,933	9,471,201
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,452,157	4,302,910	6,755,067	1,776,184	2,819,697	4,595,881	675,973	1,483,213	2,159,186
4	930000	Miscellaneous General Expenses	217,588	5,428,168	5,645,756	192,307	3,609,786	3,802,093	25,281	1,818,382	1,843,663
4	931000	Rents	8,400	781,331	789,731	0	519,593	519,593	8,400	261,738	270,138
4	935000	Maintenance of General Plant	2,019,612	12,663,362	14,682,974	1,457,457	8,421,262	9,878,719	562,155	4,242,100	4,804,255
		TOTAL ADMIN & GEN OPERATING EXP	13,593,958	109,951,720	123,545,678	9,940,974	73,077,212	83,018,186	3,652,984	36,874,508	40,527,492

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended November 30, 2022
Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,852,235	18,564,648	22,416,883	2,971,609	12,345,677	15,317,286	880,626	6,218,971	7,099,597
E-AMTX		Amortization Expense-General Plant - 303000	0	300,823	300,823	0	199,977	199,977	0	100,846	100,846
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,854,113	36,739,057	40,593,170	3,854,113	24,431,840	28,285,953	0	12,307,217	12,307,217
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	422,431	422,431	0	280,921	280,921	0	141,510	141,510
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	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	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,598,622	0	1,598,622	1,598,622	0	1,598,622	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	341,026	1,628,168	1,969,194	284,605	1,089,163	1,373,768	56,421	539,005	595,426
99	407314	Regulatory Debit - FISERVE Amortization	446,243	0	446,243	349,112	0	349,112	97,131	0	97,131
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(1,526,529)	0	(1,526,529)	(1,526,529)	0	(1,526,529)	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	1,747,340	0	1,747,340	1,747,340	0	1,747,340	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(12,598,017)	0	(12,598,017)	(6,742,086)	0	(6,742,086)	(5,855,931)	0	(5,855,931)
E-OTX		Taxes Other Than FIT--A&G	1,158,433	6,019,126	7,177,559	777,394	4,002,779	4,780,173	381,039	2,016,347	2,397,386
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,561,498	63,674,253	65,235,751	6,002,212	42,350,357	48,352,569	(4,440,714)	21,323,896	16,883,182
		TOTAL ADMIN & GENERAL EXPENSES	15,155,456	173,625,973	188,781,429	15,943,186	115,427,569	131,370,755	(787,730)	58,198,404	57,410,674
		TOTAL EXPENSES BEFORE FIT	217,971,356	794,150,527	1,012,121,883	143,743,826	521,781,357	665,525,183	74,227,530	272,369,170	346,596,700
		NET OPERATING INCOME (LOSS) BEFORE FIT			146,267,968			102,272,653			43,995,315
E-FIT		FEDERAL INCOME TAX			8,343,118			5,137,788			3,205,330
E-FIT		DEFERRED FEDERAL INCOME TAX			(27,304,938)			(14,054,710)			(13,250,228)
E-FIT		AMORTIZED ITC			(484,788)			(317,682)			(167,106)
		ELECTRIC NET OPERATING INCOME (LOSS)			165,714,576			111,507,257			54,207,319

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers	100.000%	65.133%	34.867%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.901%	37.099%
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 ALLOCATION OF OTHER REVENUE
For Twelve Months Ended November 30, 2022
Ending Balance Basis

Report ID:
E-456-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(23,252)	741,937	718,685	(47,652)	486,191	438,539	24,400	255,746	280,146
1	456010	Other Electric Rev-Financial	0	95,217	95,217	0	62,396	62,396	0	32,821	32,821
1	456015	Other Electric Rev-CT Fuel Sales	0	84,092,744	84,092,744	0	55,105,975	55,105,975	0	28,986,769	28,986,769
1	456016	Other Electric Rev-Resource Opt	0	4,823,467	4,823,467	0	3,160,818	3,160,818	0	1,662,649	1,662,649
1	456017	Other Electric Rev-Non Resource	0	121,902	121,902	0	79,882	79,882	0	42,020	42,020
1	456018	Other Electric Rev-Extraction	0	589,583	589,583	0	386,354	386,354	0	203,229	203,229
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	(165,000)	1,687,500	1,522,500	0	1,105,819	1,105,819	(165,000)	581,681	416,681
1	456050	Other Electric Rev-Attachment Fees	445,799	6,078	451,877	311,410	3,983	315,393	134,389	2,095	136,484
1	456100	Transmission Revenue of Others	0	26,480,032	26,480,032	0	17,352,365	17,352,365	0	9,127,667	9,127,667
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	1,181,851	1,181,851	0	774,467	774,467	0	407,384	407,384
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	(18,648,952)	0	(18,648,952)	(12,028,408)	0	(12,028,408)	(6,620,544)	0	(6,620,544)
1	456329	Amortization Res Decoupling Deferral	4,797,765	0	4,797,765	1,857,474	0	1,857,474	2,940,291	0	2,940,291
1	456338	Non-res Decoupling Deferred Rev	7,652	0	7,652	1,082,692	0	1,082,692	(1,075,040)	0	(1,075,040)
1	456339	Amortization Non-res Decoupling	(13,891,346)	0	(13,891,346)	(12,144,046)	0	(12,144,046)	(1,747,300)	0	(1,747,300)
1	456380	Other Electric Revenue-Clearwater	369,855	0	369,855	0	0	0	369,855	0	369,855
1	456700	Other Electric Rev-Low Voltage	187,548	0	187,548	124,757	0	124,757	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	(3,321,052)	(3,321,052)	0	(2,176,285)	(2,176,285)	0	(1,144,767)	(1,144,767)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	3,321,052	3,321,052	0	2,176,285	2,176,285	0	1,144,767	1,144,767
1	456730	Other Elec Rev-Intraco Thermal	0	12,369,450	12,369,450	0	8,105,701	8,105,701	0	4,263,749	4,263,749
TOTAL ACCOUNT 456			(26,919,931)	134,896,539	107,976,608	(20,843,773)	88,397,703	67,553,930	(6,076,158)	46,498,836	40,422,678

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	139,513,635	139,513,635	0	91,423,285	91,423,285	0	48,090,350	48,090,350
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,452,404	1,452,404	0	951,760	951,760	0	500,644	500,644
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	10,654,413	0	10,654,413	0	0	0	10,654,413	0	10,654,413
1	555550	Non Monetary - Exchange Power	0	(37,932)	(37,932)	0	(24,857)	(24,857)	0	(13,075)	(13,075)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,275,822	3,275,822	0	2,146,646	2,146,646	0	1,129,176	1,129,176
1	555710	Intercompany Purchase	0	1,181,851	1,181,851	0	774,467	774,467	0	407,384	407,384
1	555740	Purchased Power - EIM	0	6,359,652	6,359,652	0	4,167,480	4,167,480	0	2,192,172	2,192,172
TOTAL ACCOUNT 555			10,654,413	151,745,432	162,399,845	0	99,438,781	99,438,781	10,654,413	52,306,651	62,961,064

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	33,169	5,955,474	5,988,643	33,169	3,902,622	3,935,791	0	2,052,852	2,052,852
1	557010	Other Power Supply Expense - Financial	0	18,546,795	18,546,795	0	12,153,715	12,153,715	0	6,393,080	6,393,080
1	557018	Merchandise Processing Fee	0	48,071	48,071	0	31,501	31,501	0	16,570	16,570
1	557150	Fuel - Economic Dispatch	0	15,133,342	15,133,342	0	9,916,879	9,916,879	0	5,216,463	5,216,463
1	557160	Power Supply Expense - Miscellaneous	0	561,256	561,256	0	367,791	367,791	0	193,465	193,465
99	557161	Unbilled Add-Ons	493,567	0	493,567	631,083	0	631,083	(137,516)	0	(137,516)
1	557165	Other Resource Costs-CAISO Charges	0	175,393	175,393	0	114,935	114,935	0	60,458	60,458
1	557170	Broker Fees - Power	0	378,366	378,366	0	247,943	247,943	0	130,423	130,423
1	557171	REC Broker Fees	0	52,904	52,904	0	34,668	34,668	0	18,236	18,236
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,967,277	0	1,967,277	1,967,277	0	1,967,277	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	(13,904,769)	0	(13,904,769)	(13,904,769)	0	(13,904,769)	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	(7,317,886)	0	(7,317,886)	(7,317,886)	0	(7,317,886)	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	1,710,710	0	1,710,710	1,710,710	0	1,710,710	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,800,778)	0	(1,800,778)	(1,800,778)	0	(1,800,778)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	391,035	0	391,035	0	0	0	391,035	0	391,035
99	557390	Idaho PCA Amortization	7,526,605	0	7,526,605	0	0	0	7,526,605	0	7,526,605
1	557395	Optional Renewable Power Expense Offset	0	1,543	1,543	0	1,011	1,011	0	532	532
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,006,955	5,006,955	0	3,281,058	3,281,058	0	1,725,897	1,725,897
1	557711	Turbine Gas Bookout Offset	0	(5,006,955)	(5,006,955)	0	(3,281,058)	(3,281,058)	0	(1,725,897)	(1,725,897)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	51,503,470	51,503,470	0	33,750,224	33,750,224	0	17,753,246	17,753,246
TOTAL ACCOUNT 557			(10,082,392)	92,356,614	82,274,222	(18,183,696)	60,521,289	42,337,593	8,101,304	31,835,325	39,936,629

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	172,313	170,752	343,065	95,759	111,216	206,975	76,554	59,536	136,090
99	908600	Public Purpose Tariff Rider Expense Offset	32,592,483	0	32,592,483	22,049,592	0	22,049,592	10,542,891	0	10,542,891
99	908610	Limited Income Tax Refund Program	190,778	0	190,778	190,778	0	190,778	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	350,313	0	350,313	477,367	0	477,367	(127,054)	0	(127,054)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,305,887	170,752	33,476,639	22,813,496	111,216	22,924,712	10,492,391	59,536	10,551,927

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.133%	34.867%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.79%	54.79%
2	Cost of Debt		4.664%	4.668%
	Total Weighted Cost		2.555%	2.558%
E-APL	Net Rate Base	3,124,086,855	2,104,981,715	1,019,105,140
	Interest Deduction for FIT Calculation	79,850,992	53,782,283	26,068,709
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,158,389,851	767,797,836	390,592,015
E-OPS	Less: Operating & Maintenance Expense	758,964,043	480,123,228	278,840,815
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	164,106,387	114,255,322	49,851,065
E-OTX	Less: Taxes Other than FIT	89,051,453	71,146,633	17,904,820
	Net Operating Income Before FIT	146,267,968	102,272,653	43,995,315
E-INT	Less: Interest Expense	79,850,992	53,782,283	26,068,709
E-OTX	Less: ID ITC Deferred & Amortization	(8,826)	0	(8,826)
E-SCM	Plus: Schedule M Adjustments	(26,679,018)	(24,024,712)	(2,654,306)
	Taxable Net Operating Income	39,729,132	24,465,658	15,263,474
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	8,343,118	5,137,788	3,205,330
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	8,343,118	5,137,788	3,205,330
E-DTE	Deferred FIT	(3,591,700)	(919,224)	(2,672,476)
E-DTE	Customer Tax Credit Amortization	(23,713,238)	(13,135,486)	(10,577,752)
1	411400 Amortized Investment Tax Credit	(484,788)	(317,682)	(167,106)
	Total Net FIT/Deferred FIT	(19,446,608)	(9,234,604)	(10,212,004)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	80,989,384	106,315,939	187,305,323	56,179,469	70,210,539	126,390,008	24,809,915	36,105,400	60,915,315	
12	997001 Contributions In Aid of Construction	0	12,756,648	12,756,648	0	8,533,560	8,533,560	0	4,223,088	4,223,088	
12	997002 Injuries and Damages	0	163,991	163,991	0	109,702	109,702	0	54,289	54,289	
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	1,388,802	1,388,802	0	929,039	929,039	0	459,763	459,763	
99	997007 Idaho PCA	7,278,500	0	7,278,500	0	0	0	7,278,500	0	7,278,500	
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	
12	997016 Redemption Expense Amortization	0	409,279	409,279	0	273,787	273,787	0	135,492	135,492	
99	997018 DSM Tariff Rider	5,947,331	(64)	5,947,267	2,303,947	(43)	2,303,904	3,643,384	(21)	3,643,363	
12	997020 FAS87 Current Pension Accrual	0	(1,730,458)	(1,730,458)	0	(1,157,590)	(1,157,590)	0	(572,868)	(572,868)	
12	997027 Uncollectibles	561,255	(3,304,540)	(2,743,285)	(374,041)	(2,210,572)	(2,584,613)	935,296	(1,093,968)	(158,672)	
99	997031 Decoupling Mechanism	27,734,882	0	27,734,882	21,232,288	0	21,232,288	6,502,594	0	6,502,594	
12	997032 Interest Rate Swaps	0	(7,941,314)	(7,941,314)	0	(5,312,342)	(5,312,342)	0	(2,628,972)	(2,628,972)	
99	997033 BPA Residential Exchange	229,857	0	229,857	37,750	0	37,750	192,107	0	192,107	
99	997034 Montana Hydro Settlement	430,750	0	430,750	282,314	0	282,314	148,436	0	148,436	
99	997035 Leases	0	161,802	161,802	0	107,600	107,600	0	54,202	54,202	
99	997043 Washington Deferred Power Costs	(19,282,402)	0	(19,282,402)	(19,282,402)	0	(19,282,402)	0	0	0	
12	997044 Non-Monetary Power Costs	0	(37,933)	(37,933)	0	(25,375)	(25,375)	0	(12,558)	(12,558)	
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	(1,512,363)	(1,512,363)	0	(1,011,695)	(1,011,695)	0	(500,668)	(500,668)	
12	997049 Tax Depreciation	0	(173,643,428)	(173,643,428)	0	(116,158,771)	(116,158,771)	0	(57,484,657)	(57,484,657)	
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0	
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0	
12	997063 CDA Lake Settlement	0	884,086	884,086	0	591,409	591,409	0	292,677	292,677	
99	997065 Amortization - Unbilled Revenue Add-Ins	513,799	0	513,799	837,418	0	837,418	(323,619)	0	(323,619)	
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0	
12	997080 Book Transportation Depreciation	0	12,583,625	12,583,625	0	8,417,816	8,417,816	0	4,165,809	4,165,809	
12	997081 Deferred Compensation	0	(40,250)	(40,250)	0	(26,925)	(26,925)	0	(13,325)	(13,325)	
4	997082 Meal Disallowances	0	41,162	41,162	0	27,373	27,373	0	13,789	13,789	
12	997083 Paid Time Off	0	820,122	820,122	0	548,621	548,621	0	271,501	271,501	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	812,813	0	812,813	0	0	0	812,813	0	812,813	
99	997095 WA REC Deferral	(62,828)	0	(62,828)	(62,828)	0	(62,828)	0	0	0	
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,888	21,888	0	10,832	10,832	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	(4,225)	(4,225)	0	(2,826)	(2,826)	0	(1,399)	(1,399)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(46,083,333)	(46,083,333)	0	(30,827,446)	(30,827,446)	0	(15,255,887)	(15,255,887)	
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	446,243	578,324	1,024,567	349,112	386,870	735,982	97,131	191,454	288,585	
12	997111 Capitalized Transportation	0	(226,733)	(226,733)	0	(151,673)	(151,673)	0	(75,060)	(75,060)	
12	997114 AFUDC Debt CWIP	0	393,228	393,228	0	263,050	263,050	0	130,178	130,178	
99	997115 AFUDC Equity DFIT Deferral	(1,526,529)	0	(1,526,529)	(1,526,529)	0	(1,526,529)	0	0	0	
99	997117 Colstrip Plant Adjustment	(5,604,393)	0	(5,604,393)	(3,858,146)	0	(3,858,146)	(1,746,247)	0	(1,746,247)	
99	997119 AFUDC Tax CPI	0	2,352,695	2,352,695	0	1,573,835	1,573,835	0	778,860	778,860	
99	997120 Transportation Tax Disallowance	0	88,114	88,114	0	58,944	58,944	0	29,170	29,170	

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997123	EIM Deferred O&M	56,970	0	56,970	0	0	0	56,970	0	56,970
99	997125	COVID-19	1,752,438	0	1,752,438	1,752,438	0	1,752,438	0	0	0
99	997126	Prepaid Expenses	0	(30,117)	(30,117)	0	(20,147)	(20,147)	0	(9,970)	(9,970)
99	997127	CARES Act SS Deferral	0	(2,888,815)	(2,888,815)	0	(1,932,473)	(1,932,473)	0	(956,342)	(956,342)
99	997128	Meters Expensed	0	(2,189,762)	(2,189,762)	0	(1,464,841)	(1,464,841)	0	(724,921)	(724,921)
99	997129	Mixed Service Costs (IDD#5)	0	(20,191,666)	(20,191,666)	0	(13,507,215)	(13,507,215)	0	(6,684,451)	(6,684,451)
99	997130	Wild Fire Resiliency Deferral	(12,598,017)	0	(12,598,017)	(6,742,086)	0	(6,742,086)	(5,855,931)	0	(5,855,931)
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	901,633	0	901,633	901,633	0	901,633	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	(45,031)	0	(45,031)	(45,031)	0	(45,031)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	94,175,446	(120,854,464)	(26,679,018)	57,731,189	(81,755,901)	(24,024,712)	36,444,257	(39,098,563)	(2,654,306)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.895%	33.105%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-DTE-12E

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	7,434,580	7,434,580	0	4,973,362	4,973,362	0	2,461,218	2,461,218
99	410100	Deferred Federal Income Tax Expense - Washington	2,424,583	0	2,424,583	2,424,583	0	2,424,583	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,570,395)	0	(1,570,395)	0	0	0	(1,570,395)	0	(1,570,395)
	410100	Total	854,188	7,434,580	8,288,768	2,424,583	4,973,362	7,397,945	(1,570,395)	2,461,218	890,823
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(10,538,755)	(10,538,755)	0	(7,050,219)	(7,050,219)	0	(3,488,536)	(3,488,536)
99	411100	Deferred Federal Income Tax Expense - Washington	(2,691,159)	0	(2,691,159)	(2,691,159)	0	(2,691,159)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(841,645)	0	(841,645)	0	0	0	(841,645)	0	(841,645)
	411100	Total	(3,532,804)	(10,538,755)	(14,071,559)	(2,691,159)	(7,050,219)	(9,741,378)	(841,645)	(3,488,536)	(4,330,181)
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	1,424,209	0	1,424,209	1,424,209	0	1,424,209	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	766,882	0	766,882	0	0	0	766,882	0	766,882
	410193	Total	2,191,091	0	2,191,091	1,424,209	0	1,424,209	766,882	0	766,882
Total Deferred Federal Income Tax Expense			(487,525)	(3,104,175)	(3,591,700)	1,157,633	(2,076,857)	(919,224)	(1,645,158)	(1,027,318)	(2,672,476)
99	411193	Customer Tax Credit Amortization - Washington	(13,135,486)	0	(13,135,486)	(13,135,486)	0	(13,135,486)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(10,577,752)	0	(10,577,752)	0	0	0	(10,577,752)	0	(10,577,752)
	411193	Total	(23,713,238)	0	(23,713,238)	(13,135,486)	0	(13,135,486)	(10,577,752)	0	(10,577,752)

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%		66.895%	33.105%
E-ALL	99	Not Allocated	0.000%		0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	63,099	63,099	0	41,349	41,349	0	21,750	21,750
1	408140	State Kwh Generation Tax	0	1,572,641	1,572,641	0	1,030,552	1,030,552	0	542,089	542,089
1	408150	R&P Property Tax--Production	0	16,450,191	16,450,191	0	10,779,810	10,779,810	0	5,670,381	5,670,381
1	408180	R&P Property Tax--Transmission	0	6,099,516	6,099,516	0	3,997,013	3,997,013	0	2,102,503	2,102,503
1	409100	State Income Tax--Montana & Oregon	0	30,768	30,768	0	20,162	20,162	0	10,606	10,606
TOTAL PRODUCTION & TRANSMISSION			0	24,216,215	24,216,215	0	15,868,886	15,868,886	0	8,347,329	8,347,329
DISTRIBUTION											
99	408110	State Excise Tax	22,972,337	0	22,972,337	22,972,337	0	22,972,337	0	0	0
99	408120	Municipal Occupation & License Tax	24,116,648	0	24,116,648	19,926,734	0	19,926,734	4,189,914	0	4,189,914
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	10,650,894	0	10,650,894	7,598,503	0	7,598,503	3,052,391	0	3,052,391
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	(27,531)	0	(27,531)	0	0	0	(27,531)	0	(27,531)
TOTAL DISTRIBUTION			57,657,679	0	57,657,679	50,497,574	0	50,497,574	7,160,105	0	7,160,105
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,158,433	6,019,126	7,177,559	777,394	4,002,779	4,780,173	381,039	2,016,347	2,397,386
TOTAL A&G			1,158,433	6,019,126	7,177,559	777,394	4,002,779	4,780,173	381,039	2,016,347	2,397,386
TOTAL TAXES OTHER THAN FIT			58,816,112	30,235,341	89,051,453	51,274,968	19,871,665	71,146,633	7,541,144	10,363,676	17,904,820

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 November 30, 2022
Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,366,666	7,366,666	0	4,827,376	4,827,376	0	2,539,290	2,539,290
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	1,018,392	1,018,392	0	667,352	667,352	0	351,040	351,040
1	182381	CDA Settlement Past Storage	0	27,517,166	27,517,166	0	18,031,999	18,031,999	0	9,485,167	9,485,167
1	302000	Franchises & Consents	2,711,733	44,049,218	46,760,951	2,711,733	28,865,453	31,577,186	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,217,610	16,537,326	319,716	10,670,114	10,989,830	0	5,547,496	5,547,496
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,015,592	109,437,969	113,453,561	4,015,592	72,777,344	76,792,936	0	36,660,625	36,660,625
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	15,464,004	15,464,004	0	10,283,717	10,283,717	0	5,180,287	5,180,287
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,195,942	5,195,942	0	2,617,387	2,617,387
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	69,394,534	69,394,534	0	46,148,059	46,148,059	0	23,246,475	23,246,475
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,637,915	20,637,915	0	13,724,420	13,724,420	0	6,913,495	6,913,495
4	303121	Misc Intangible Plant-AMI Software	16,214,764	58,850	16,273,614	16,214,764	39,136	16,253,900	0	19,714	19,714
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	8,484,954	8,484,954	0	5,642,579	5,642,579	0	2,842,375	2,842,375
TOTAL INTANGIBLE PLANT			23,261,805	329,460,607	352,722,412	23,261,805	218,184,091	241,445,896	0	111,276,516	111,276,516
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,527,874	2,527,874	0	1,329,709	1,329,709
1	311XXX	Structures & Improvements	111,615,608	29,240,575	140,856,183	72,926,923	19,161,349	92,088,272	38,688,685	10,079,226	48,767,911
1	312000	Boiler Plant	146,630,544	76,156,612	222,787,156	93,325,342	49,905,428	143,230,770	53,305,202	26,251,184	79,556,386
1	313000	Generators	(14,657)	0	(14,657)	(9,821)	0	(9,821)	(4,836)	0	(4,836)
1	314000	Turbogenerator Units	39,393,009	18,589,251	57,982,260	25,751,831	12,181,536	37,933,367	13,641,178	6,407,715	20,048,893
1	315000	Accessory Electric Equipment	18,084,304	12,501,086	30,585,390	11,816,271	8,191,962	20,008,233	6,268,033	4,309,124	10,577,157
1	316000	Miscellaneous Power Plant Equipment	14,642,904	2,476,959	17,119,863	9,569,988	1,623,151	11,193,139	5,072,916	853,808	5,926,724
TOTAL STEAM PRODUCTION PLANT			330,351,712	142,822,066	473,173,778	213,380,534	93,591,300	306,971,834	116,971,178	49,230,766	166,201,944
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	43,177,047	43,177,047	0	22,711,931	22,711,931
1	331XXX	Structures & Improvements	0	110,956,644	110,956,644	0	72,709,889	72,709,889	0	38,246,755	38,246,755
1	332XXX	Reservoirs, Dams, & Waterways	0	255,820,027	255,820,027	0	167,638,864	167,638,864	0	88,181,163	88,181,163
1	333000	Waterwheels, Turbines, & Generators	0	235,662,834	235,662,834	0	154,429,855	154,429,855	0	81,232,979	81,232,979
1	334000	Accessory Electric Equipment	0	84,761,361	84,761,361	0	55,544,120	55,544,120	0	29,217,241	29,217,241
1	335XXX	Miscellaneous Power Plant Equipment	0	13,459,460	13,459,460	0	8,819,984	8,819,984	0	4,639,476	4,639,476
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,390,934	2,390,934	0	1,257,676	1,257,676
TOTAL HYDRAULIC PRODUCTION PLANT			0	770,197,914	770,197,914	0	504,710,693	504,710,693	0	265,487,221	265,487,221
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,167	905,167	0	593,156	593,156	0	312,011	312,011
1	341000	Structures & Improvements	0	17,610,711	17,610,711	0	11,540,299	11,540,299	0	6,070,412	6,070,412
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,235	21,070,235	0	13,807,325	13,807,325	0	7,262,910	7,262,910
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	239,772,213	239,772,213	0	157,122,731	157,122,731	0	82,649,482	82,649,482
1	344010	Generators - Solar	0	172,152	172,152	0	112,811	112,811	0	59,341	59,341
1	345000	Accessory Electric Equipment	0	25,661,964	25,661,964	0	16,816,285	16,816,285	0	8,845,679	8,845,679
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	1,642,406	1,642,406	0	1,076,269	1,076,269	0	566,137	566,137
TOTAL OTHER PRODUCTION PLANT			0	328,311,960	328,311,960	0	215,142,828	215,142,828	0	113,169,132	113,169,132
TOTAL PRODUCTION PLANT			330,351,712	1,241,331,940	1,571,683,652	213,380,534	813,444,821	1,026,825,355	116,971,178	427,887,119	544,858,297

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

Report ID:
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,264,911	29,893,269	410,632	19,177,296	19,587,928	217,726	10,087,615	10,305,341	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	51,132	30,570,120	30,621,252	33,507	20,032,600	20,066,107	17,625	10,537,520	10,555,145	
1	353XXX	Station Equipment	12,697,136	345,618,717	358,315,853	8,299,644	226,483,945	234,783,589	4,397,492	119,134,772	123,532,264	
1	354000	Towers & Fixtures	16,036,755	1,167,384	17,204,139	10,480,111	764,987	11,245,098	5,556,644	402,397	5,959,041	
1	355000	Poles & Fixtures	5,418	349,776,577	349,781,995	3,541	229,208,591	229,212,132	1,877	120,567,986	120,569,863	
1	356000	Overhead Conductors & Devices	12,574,071	168,432,564	181,006,635	8,217,249	110,373,859	118,591,108	4,356,822	58,058,705	62,415,527	
1	357000	Underground Conduit	0	3,530,362	3,530,362	0	2,313,446	2,313,446	0	1,216,916	1,216,916	
1	358000	Underground Conductors & Devices	0	7,007,897	7,007,897	0	4,592,275	4,592,275	0	2,415,622	2,415,622	
1	359000	Roads & Trails	78,834	2,529,303	2,608,137	51,518	1,657,452	1,708,970	27,316	871,851	899,167	
		TOTAL TRANSMISSION PLANT	42,071,704	937,897,835	979,969,539	27,496,202	614,604,451	642,100,653	14,575,502	323,293,384	337,868,886	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	12,064,181	0	12,064,181	10,593,627	0	10,593,627	1,470,554	0	1,470,554	
99	360400	Land Easements	4,021,649	0	4,021,649	1,380,174	0	1,380,174	2,641,475	0	2,641,475	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,530,837	0	28,530,837	20,850,227	0	20,850,227	7,680,610	0	7,680,610	
3	362000	Station Equipment	159,604,606	3,186,440	162,791,046	105,931,591	2,004,303	107,935,894	53,673,015	1,182,137	54,855,152	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	537,279,509	0	537,279,509	354,616,715	0	354,616,715	182,662,794	0	182,662,794	
99	365000	Overhead Conductors & Devices	340,783,353	0	340,783,353	212,435,489	0	212,435,489	128,347,864	0	128,347,864	
99	366000	Underground Conduit	156,403,822	0	156,403,822	102,865,041	0	102,865,041	53,538,781	0	53,538,781	
99	367000	Underground Conductors & Devices	273,097,886	0	273,097,886	182,574,763	0	182,574,763	90,523,123	0	90,523,123	
99	368000	Line Transformers	326,139,482	0	326,139,482	225,130,729	0	225,130,729	101,008,753	0	101,008,753	
99	369XXX	Services	213,939,773	0	213,939,773	139,257,068	0	139,257,068	74,682,705	0	74,682,705	
99	371XXX	Installations on Customers' Premises	6,520,842	0	6,520,842	6,520,842	0	6,520,842	0	0	0	
99	370XXX	Meters	86,276,531	0	86,276,531	61,574,913	0	61,574,913	24,701,618	0	24,701,618	
99	373XXX	Street Light & Signal Systems	78,000,714	0	78,000,714	50,593,522	0	50,593,522	27,407,192	0	27,407,192	
		TOTAL DISTRIBUTION PLANT	2,223,031,035	3,186,440	2,226,217,475	1,474,324,701	2,004,303	1,476,329,004	748,706,334	1,182,137	749,888,471	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,507,472	9,345,324	10,852,796	805,565	6,214,734	7,020,299	701,907	3,130,590	3,832,497	
4	390XXX	Structures & Improvements	26,987,610	109,764,509	136,752,119	17,823,703	72,994,496	90,818,199	9,163,907	36,770,013	45,933,920	
4	391XXX	Office Furniture & Equipment	5,069,896	51,902,404	56,972,300	5,054,423	34,515,618	39,570,041	15,473	17,386,786	17,402,259	
4	392XXX	Transportation Equipment	40,260,644	29,626,141	69,886,785	27,409,608	19,701,680	47,111,288	12,851,036	9,924,461	22,775,497	
4	393000	Stores Equipment	638,846	4,103,143	4,741,989	441,425	2,728,631	3,170,056	197,421	1,374,512	1,571,933	
4	394000	Tools, Shop & Garage Equipment	2,647,460	18,099,463	20,746,923	1,416,797	12,036,324	13,453,121	1,230,663	6,063,139	7,293,802	
4	394100	Electric Charging Stations	0	116,786	116,786	0	77,664	77,664	0	39,122	39,122	
4	395XXX	Laboratory Equipment	415,879	3,866,336	4,282,215	400,088	2,571,152	2,971,240	15,791	1,295,184	1,310,975	
4	396XXX	Power Operated Equipment	22,057,087	7,525,518	29,582,605	13,373,055	5,004,545	18,377,600	8,684,032	2,520,973	11,205,005	
4	397XXX	Communications Equipment	32,393,117	94,804,692	127,197,809	22,939,526	63,046,068	85,985,594	9,453,591	31,758,624	41,212,215	
4	398000	Miscellaneous Equipment	13,505	874,175	887,680	0	581,335	581,335	13,505	292,840	306,345	
		TOTAL GENERAL PLANT	131,991,516	330,028,491	462,020,007	89,664,190	219,472,247	309,136,437	42,327,326	110,556,244	152,883,570	
		TOTAL PLANT IN SERVICE	2,750,707,772	2,841,905,313	5,592,613,085	1,828,127,432	1,867,709,913	3,695,837,345	922,580,340	974,195,400	1,896,775,740	

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

Report ID: E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(280,500,210)	(77,642,591)	(358,142,801)	(185,091,044)	(50,879,190)	(235,970,234)	(95,409,166)	(26,763,401)	(122,172,567)	
E-ADEP		Hydro Production Plant	0	(187,686,594)	(187,686,594)	0	(122,991,025)	(122,991,025)	0	(64,695,569)	(64,695,569)	
E-ADEP		Other Production Plant	0	(168,648,537)	(168,648,537)	0	(110,515,386)	(110,515,386)	0	(58,133,151)	(58,133,151)	
E-ADEP		Transmission Plant	(27,255,033)	(240,867,812)	(268,122,845)	(16,679,242)	(157,840,677)	(174,519,919)	(10,575,791)	(83,027,135)	(93,602,926)	
E-ADEP		Distribution Plant	(731,587,237)	(488,475)	(732,075,712)	(455,278,213)	(307,256)	(455,585,469)	(276,309,024)	(181,219)	(276,490,243)	
E-ADEP		General Plant	(54,485,091)	(115,852,437)	(170,337,528)	(34,994,708)	(77,043,030)	(112,037,738)	(19,490,383)	(38,809,407)	(58,299,790)	
TOTAL ACCUMULATED DEPRECIATION			(1,093,827,571)	(791,186,446)	(1,885,014,017)	(692,043,207)	(519,576,564)	(1,211,619,771)	(401,784,364)	(271,609,882)	(673,394,246)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,372,805)	(18,372,805)	0	(12,039,699)	(12,039,699)	0	(6,333,106)	(6,333,106)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(450,032)	0	(450,032)	(450,032)	0	(450,032)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,647,936)	(3,647,936)	0	(2,424,823)	(2,424,823)	0	(1,223,113)	(1,223,113)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(13,816,631)	(114,375,737)	(128,192,368)	(13,816,631)	(76,061,009)	(89,877,640)	0	(38,314,728)	(38,314,728)	
E-AAAMT		General Plant - 390200, 396200	0	(1,124,603)	(1,124,603)	0	(747,872)	(747,872)	0	(376,731)	(376,731)	
TOTAL ACCUMULATED AMORTIZATION			(14,266,663)	(137,521,081)	(151,787,744)	(14,266,663)	(91,273,403)	(105,540,066)	0	(46,247,678)	(46,247,678)	
TOTAL ACCUMULATED DEPR/AMORT			(1,108,094,234)	(928,707,527)	(2,036,801,761)	(706,309,870)	(610,849,967)	(1,317,159,837)	(401,784,364)	(317,857,560)	(719,641,924)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,642,613,538	1,913,197,786	3,555,811,324	1,121,817,562	1,256,859,946	2,378,677,508	520,795,976	656,337,840	1,177,133,816	
ACCUMULATED DFIT												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(538,618,562)	(538,618,562)	0	(360,308,887)	(360,308,887)	0	(178,309,675)	(178,309,675)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(52,675,937)	(52,675,937)	0	(35,030,025)	(35,030,025)	0	(17,645,912)	(17,645,912)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(3,155,677)	(3,155,677)	0	(2,098,557)	(2,098,557)	0	(1,057,120)	(1,057,120)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	330,884	330,884	0	220,041	220,041	0	110,843	110,843	
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,778,605)	(5,778,605)	0	(3,786,720)	(3,786,720)	0	(1,991,885)	(1,991,885)	
1		ADFIT - CDA Settlement Costs (283333)	0	276,148	276,148	0	180,960	180,960	0	95,188	95,188	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(947,915)	(947,915)	0	(634,108)	(634,108)	0	(313,807)	(313,807)	
TOTAL ACCUMULATED DFIT			0	(600,569,664)	(600,569,664)	0	(401,457,296)	(401,457,296)	0	(199,112,368)	(199,112,368)	
NET ELECTRIC UTILITY PLANT			1,642,613,538	1,312,628,122	2,955,241,660	1,121,817,562	855,402,650	1,977,220,212	520,795,976	457,225,472	978,021,448	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.901%	37.099%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.895%	33.105%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-12E

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,642,613,538	1,312,628,122	2,955,241,660	#####	855,402,650	1,977,220,212	520,795,976	457,225,472	978,021,448
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,890,456	41,998,365	49,888,821	5,937,012	27,929,333	33,866,345	1,953,444	14,069,032	16,022,476
4	Accumulated Amortization - AFUDC (182318)	(1,655,056)	(5,599,202)	(7,254,258)	(1,328,535)	(3,723,525)	(5,052,060)	(326,521)	(1,875,677)	(2,202,198)
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)	2,207,019	0	2,207,019	0	0	0	2,207,019	0	2,207,019
99	ADFIT - Boulder Park Disallowed (190040)	82,526	0	82,526	0	0	0	82,526	0	82,526
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:	16,200,122	0	16,200,122	16,200,122	0	16,200,122	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	24,553,153	0	24,553,153	24,553,153	0	24,553,153	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(4,280,635)	0	(4,280,635)	(4,280,635)	0	(4,280,635)	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(4,191,214)	0	(4,191,214)	(1,327,785)	0	(1,327,785)	(2,863,429)	0	(2,863,429)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(57,588,745)	0	(57,588,745)	(40,982,196)	0	(40,982,196)	(16,606,549)	0	(16,606,549)
99	ADFIT-Customer Tax Credit (190393)	12,093,636	0	12,093,636	8,606,261	0	8,606,261	3,487,375	0	3,487,375
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(10,033,644)	0	(10,033,644)	(6,286,837)	0	(6,286,837)	(3,746,807)	0	(3,746,807)
99	Colstrip-Regulatory Asset (182327)	14,629,184	0	14,629,184	7,991,491	0	7,991,491	6,637,693	0	6,637,693
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	999,637	0	999,637	938,549	0	938,549	61,088	0	61,088
99	Colstrip Reg Asset ADFIT (283376)	(2,069,274)	0	(2,069,274)	(1,401,100)	0	(1,401,100)	(668,174)	0	(668,174)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(5,203,863)	0	(5,203,863)	(3,633,244)	0	(3,633,244)	(1,570,619)	0	(1,570,619)
99	Colstrip ARO Liability (230027)	(13,160,287)	0	(13,160,287)	(8,600,250)	0	(8,600,250)	(4,560,037)	0	(4,560,037)
99	Colstrip ARO ADFIT (190376)	2,763,661	0	2,763,661	1,806,053	0	1,806,053	957,608	0	957,608
99	Colstrip ARO ADFIT (283377)	(2,101,806)	0	(2,101,806)	(1,324,701)	0	(1,324,701)	(777,105)	0	(777,105)
99	Customer Deposits (235199)	(7,244)	0	(7,244)	(7,244)	0	(7,244)	0	0	0
C-WKC	Working Capital	138,646,586	0	138,646,586	96,754,232	0	96,754,232	41,892,354	0	41,892,354
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	132,446,032	36,399,163	168,845,195	103,555,695	24,205,808	127,761,503	28,890,337	12,193,355	41,083,692
	NET RATE BASE	1,775,059,570	1,349,027,285	3,124,086,855	#####	879,608,458	2,104,981,715	549,686,313	469,418,827	#####

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	3,412,071	3,412,071			3,412,071	3,412,071		2,235,930	2,235,930		1,176,141	1,176,141
	Steam (ED-ID)	4,312,653	4,312,653		4,312,653	4,312,653	4,312,653				4,312,653		4,312,653
	Steam (ED-WA)	11,754,788	11,754,788		11,754,788	11,754,788	11,754,788	11,754,788			11,754,788		11,754,788
1	Hydro (ED-AN)	15,756,849	15,756,849			15,756,849	15,756,849		10,325,463	10,325,463		5,431,386	5,431,386
1	Other (ED-AN)	10,978,707	10,978,707			10,978,707	10,978,707		7,194,347	7,194,347		3,784,360	3,784,360
Total Electric Production		46,215,068	46,215,068		16,067,441	30,147,627	46,215,068	11,754,788	19,755,740	31,510,528	4,312,653	10,391,887	14,704,540
Electric Transmission													
1	ED-AN	18,878,306	18,878,306			18,878,306	18,878,306		12,370,954	12,370,954		6,507,352	6,507,352
	ED-ID	275,047	275,047		275,047	275,047	275,047				275,047		275,047
	ED-WA	518,941	518,941		518,941	518,941	518,941	518,941		518,941			518,941
Total Electric Transmissic		19,672,294	19,672,294		793,988	18,878,306	19,672,294	518,941	12,370,954	12,889,895	275,047	6,507,352	6,782,399
Electric Distribution													
3	ED-AN	85,367	85,367			85,367	85,367		53,697	53,697		31,670	31,670
	ED-ID	19,341,588	19,341,588		19,341,588	19,341,588	19,341,588				19,341,588		19,341,588
	ED-WA	36,965,980	36,965,980		36,965,980	36,965,980	36,965,980	36,965,980		36,965,980			36,965,980
Total Electric Distribution		56,392,935	56,392,935		56,307,568	85,367	56,392,935	36,965,980	53,697	37,019,677	19,341,588	31,670	19,373,258
Gas Underground Storage													
	GD-AN	724,422		724,422									
	GD-OR	125,634				125,634							
Total Gas Underground St		850,056		724,422		125,634							
Gas Distribution													
	GD-AN	57,432		57,432									
	GD-ID	6,837,575		6,837,575									
	GD-WA	15,618,626		15,618,626									
	GD-OR	10,262,000				10,262,000							
Total Gas Distribution		32,775,633		22,513,633		10,262,000							
General Plant													
4	ED-AN	2,985,490	2,985,490			2,985,490	2,985,490		1,985,381	1,985,381		1,000,109	1,000,109
	ED-ID	510,965	510,965		510,965	510,965	510,965				510,965		510,965
	ED-WA	1,232,264	1,232,264		1,232,264	1,232,264	1,232,264	1,232,264					1,232,264
7,4	CD-AA	21,328,409	15,078,119	4,314,310	1,935,980	15,078,119	15,078,119		10,027,100	10,027,100		5,051,019	5,051,019
9,4	CD-AN	645,020	501,039	143,981		501,039	501,039		333,196	333,196		167,843	167,843
9	CD-ID	475,889	369,661	106,228		369,661	369,661				369,661		369,661
9	CD-WA	2,239,173	1,739,345	499,828		1,739,345	1,739,345	1,739,345		1,739,345			1,739,345
8	GD-AA	377,482		259,466	118,016								
	GD-AN	31,547		31,547									
	GD-ID	39,054		39,054									
	GD-WA	1,089,548		1,089,548									
	GD-OR	208,831			208,831								
Total General Plant		31,163,672	22,416,883	6,483,962	2,262,827	3,852,235	18,564,648	22,416,883	2,971,609	12,345,677	15,317,286	880,626	6,218,971
Total Depreciation Expens		187,069,658	144,697,180	29,722,017	12,650,461	77,021,232	67,675,948	144,697,180	52,211,318	44,526,068	96,737,386	24,809,914	23,149,880

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	62.901%	37.099%
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 November 30, 2022
Ending Balance Basis

Report ID:
E-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	918,399	918,399		918,399	918,399		601,827	601,827		316,572	316,572		
1	Misc Intangible Plt (303000)	ED-AN	259,280	259,280		259,280	259,280		169,906	169,906		89,374	89,374		
Total Production/Transmission			1,177,679	1,177,679		1,177,679	1,177,679		771,733	771,733		405,946	405,946		
Distribution															
	Franchises (302000)	ED-WA	108,173	108,173		108,173	108,173		108,173	108,173					
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866					
Total Distribution			114,039	114,039		114,039	114,039		114,039	114,039					
General Plant - 303000															
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									
Total General Plant - 303000			472,284	300,823	125,742	45,719				199,977	199,977		100,846	100,846	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	43,442,218	30,711,476	8,787,492	3,943,250				20,423,439	20,423,439		10,288,037	10,288,037	
9,4		CD-AN	121,030	94,014	27,016					62,520	62,520		31,494	31,494	
9,4		CD-ID	0	0	0							0	0	0	
9,4		CD-WA	3,713,135	2,884,289	828,846					2,884,289	2,884,289				
4		ED-AN	5,933,567	5,933,567						3,945,881	3,945,881		1,987,686	1,987,686	
		ED-ID	0	0								0	0	0	
		ED-WA	969,824	969,824						969,824	969,824				
8		GD-AA	88,607		60,905	27,702									
		GD-AN	0		0										
		GD-OR	10,691			10,691									
Total Miscellaneous IT Intangible Plt - 3031XX			54,279,072	40,593,170	9,704,259	3,981,643				3,854,113	24,431,840	28,285,953	0	12,307,217	12,307,217
Gas Underground Storage															
		GD-AN	0		0										
Total Gas Underground Storage			0		0										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0				0	0		0	0	
4		ED-AN	422,431	422,431						280,921	280,921		141,510	141,510	
		GD-OR	0			0									
Total General Plant - 390200, 396200			422,431	422,431	0	0				280,921	280,921		141,510	141,510	
Total Amortization Expense			56,465,505	42,608,142	9,830,001	4,027,362				3,968,152	25,684,471	29,652,623	0	12,955,519	12,955,519

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	(77,642,591)	(77,642,591)			(77,642,591)	(77,642,591)		(50,879,190)	(50,879,190)		(26,763,401)	(26,763,401)
	Steam (ED-ID)	(95,409,166)	(95,409,166)		(95,409,166)	(95,409,166)	(95,409,166)				(95,409,166)	(95,409,166)	(95,409,166)
	Steam (ED-WA)	(185,091,044)	(185,091,044)		(185,091,044)	(185,091,044)	(185,091,044)	(185,091,044)					
1	Hydro (ED-AN)	(187,686,594)	(187,686,594)			(187,686,594)	(187,686,594)		(122,991,025)	(122,991,025)		(64,695,569)	(64,695,569)
1	Other (ED-AN)	(168,648,537)	(168,648,537)			(168,648,537)	(168,648,537)		(110,515,386)	(110,515,386)		(58,133,151)	(58,133,151)
Total Electric Production		(714,477,932)	(714,477,932)			(433,977,722)	(714,477,932)		(284,385,601)	(469,476,645)		(149,592,121)	(245,001,287)
Electric Transmission													
1	ED-AN	(240,867,812)	(240,867,812)			(240,867,812)	(240,867,812)		(157,840,677)	(157,840,677)		(83,027,135)	(83,027,135)
	ED-ID	(10,575,791)	(10,575,791)		(10,575,791)	(10,575,791)	(10,575,791)				(10,575,791)	(10,575,791)	(10,575,791)
	ED-WA	(16,679,242)	(16,679,242)		(16,679,242)	(16,679,242)	(16,679,242)	(16,679,242)					
Total Electric Transmissic		(268,122,845)	(268,122,845)			(27,255,033)	(268,122,845)		(157,840,677)	(174,519,919)		(83,027,135)	(93,602,926)
Electric Distribution													
3	ED-AN	(488,475)	(488,475)			(488,475)	(488,475)		(307,256)	(307,256)		(181,219)	(181,219)
	ED-ID	(276,309,024)	(276,309,024)		(276,309,024)	(276,309,024)	(276,309,024)				(276,309,024)	(276,309,024)	(276,309,024)
	ED-WA	(455,278,213)	(455,278,213)		(455,278,213)	(455,278,213)	(455,278,213)	(455,278,213)					
Total Electric Distribution		(732,075,712)	(732,075,712)			(488,475)	(732,075,712)		(307,256)	(455,585,469)		(181,219)	(276,490,243)
Gas Underground Storage													
	GD-AN	(19,146,646)	(19,146,646)										
	GD-OR	(1,632,634)		(1,632,634)									
Total Gas Underground St		(20,779,280)		(1,632,634)									
Gas Distribution													
	GD-AN	(2,018,717)	(2,018,717)										
	GD-ID	(101,104,967)	(101,104,967)		(101,104,967)	(101,104,967)	(101,104,967)						
	GD-WA	(185,586,456)	(185,586,456)		(185,586,456)	(185,586,456)	(185,586,456)						
	GD-OR	(139,605,251)		(139,605,251)									
Total Gas Distribution		(428,315,391)		(288,710,140)									
General Plant													
4	ED-AN	(38,589,069)	(38,589,069)			(38,589,069)	(38,589,069)		(25,662,117)	(25,662,117)		(12,926,952)	(12,926,952)
	ED-ID	(13,641,675)	(13,641,675)		(13,641,675)	(13,641,675)	(13,641,675)				(13,641,675)	(13,641,675)	(13,641,675)
	ED-WA	(26,109,555)	(26,109,555)		(26,109,555)	(26,109,555)	(26,109,555)	(26,109,555)					
7,4	CD-AA	(99,816,909)	(70,565,564)	(20,190,964)	(9,060,381)	(70,565,564)	(70,565,564)		(46,926,806)	(46,926,806)		(23,638,758)	(23,638,758)
9,4	CD-AN	(8,622,524)	(6,697,804)	(1,924,720)		(6,697,804)	(6,697,804)		(4,454,107)	(4,454,107)		(2,243,697)	(2,243,697)
9	CD-ID	(7,529,427)	(5,848,708)	(1,680,719)		(5,848,708)	(5,848,708)				(5,848,708)	(5,848,708)	(5,848,708)
9	CD-WA	(11,438,442)	(8,885,153)	(2,553,289)		(8,885,153)	(8,885,153)	(8,885,153)					
8	GD-AA	(2,441,049)		(1,677,879)	(763,170)								
	GD-AN	(3,984,172)		(3,984,172)									
	GD-ID	(2,479,471)		(2,479,471)									
	GD-WA	(12,584,109)		(12,584,109)									
	GD-OR	(5,694,486)		(5,694,486)									
Total General Plant		(232,930,888)	(170,337,528)	(47,075,323)	(15,518,037)	(54,485,091)	(170,337,528)		(77,043,030)	(112,037,738)		(38,809,407)	(58,299,790)
Total Accumulated Depr		(2,396,702,048)	(1,885,014,017)	(354,932,109)	(156,755,922)	(1,093,827,571)	(1,885,014,017)		(519,576,564)	(1,211,619,771)		(271,609,882)	(673,394,246)

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		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	37.099%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	66.501%
							33.499%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(15,575,221)	(15,575,221)			(15,575,221)	(15,575,221)		(10,206,442)	(10,206,442)		(5,368,779)	(5,368,779)	
1	Misc Intangible Plt (3030 ED-AN	(2,797,584)	(2,797,584)			(2,797,584)	(2,797,584)		(1,833,257)	(1,833,257)		(964,327)	(964,327)	
Total Production/Transmission		(18,372,805)	(18,372,805)			(18,372,805)	(18,372,805)		(12,039,699)	(12,039,699)		(6,333,106)	(6,333,106)	
Distribution														
	Franchises (302000) ED-WA	(384,383)	(384,383)			(384,383)	(384,383)	(384,383)		(384,383)				
	Misc Intangible Plt (3030 ED-WA	(65,649)	(65,649)			(65,649)	(65,649)	(65,649)		(65,649)				
Total Distribution		(450,032)	(450,032)			(450,032)	(450,032)	(450,032)		(450,032)				
General Plant - 303000														
7,4	CD-AA	(5,001,219)	(3,535,612)	(1,011,646)	(453,961)	(3,535,612)	(3,535,612)		(2,351,217)	(2,351,217)		(1,184,395)	(1,184,395)	
9,1	CD-AN	(144,602)	(112,324)	(32,278)		(112,324)	(112,324)		(73,606)	(73,606)		(38,718)	(38,718)	
	GD-ID	(158,816)		(158,816)										
	GD-WA	(313,529)		(313,529)										
	GD-OR	(128,329)			(128,329)									
Total General Plant - 303000		(5,746,495)	(3,647,936)	(1,516,269)	(582,290)	(3,647,936)	(3,647,936)		(2,424,823)	(2,424,823)		(1,223,113)	(1,223,113)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(145,012,398)	(102,516,513)	(29,333,110)	(13,162,775)	(102,516,513)	(102,516,513)		(68,174,507)	(68,174,507)		(34,342,006)	(34,342,006)	
9,4	CD-AN	(383,254)	(297,704)	(85,550)		(297,704)	(297,704)		(197,976)	(197,976)		(99,728)	(99,728)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(15,233,705)	(11,833,237)	(3,400,468)		(11,833,237)	(11,833,237)	(11,833,237)		(11,833,237)		0	0	
4	ED-AN	(11,561,520)	(11,561,520)			(11,561,520)	(11,561,520)		(7,688,526)	(7,688,526)		(3,872,994)	(3,872,994)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(1,983,394)	(1,983,394)			(1,983,394)	(1,983,394)	(1,983,394)		(1,983,394)				
8	GD-AA	(247,418)		(170,065)	(77,353)									
	GD-AN	0		0										
	GD-OR	(10,691)			(10,691)									
Total Misc IT Intangible Plant - 3031XX		(174,432,380)	(128,192,368)	(32,989,193)	(13,250,819)	(13,816,631)	(114,375,737)	(128,192,368)	(13,816,631)	(76,061,009)	(89,877,640)	0	(38,314,728)	(38,314,728)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0	0		0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(1,124,603)	(1,124,603)			(1,124,603)	(1,124,603)		(747,872)	(747,872)		(376,731)	(376,731)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,124,603)	(1,124,603)	0	0	0	(1,124,603)	(1,124,603)	0	(747,872)	(747,872)	0	(376,731)	(376,731)
Total Accumulated Amortization		(200,126,315)	(151,787,744)	(34,505,462)	(13,833,109)	(14,266,663)	(137,521,081)	(151,787,744)	(14,266,663)	(91,273,403)	(105,540,066)	0	(46,247,678)	(46,247,678)

Allocation Ratios:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	1,982,358	683,345	339,627	516,884	1,539,856	196,370	97,597	148,535	442,502	0	0	0
	TOTAL ACCOUNT	18,705,166	805,565	701,906	9,345,324	10,852,795	3,267,387	97,597	2,559,836	5,924,820	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,615,070	8,364,935	3,106,065	9,144,070	20,615,070	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,283,635	0	0	0	0	0	0	0	0	4,283,635	0	4,283,635
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	130,483,663	0	0	92,245,426	92,245,426	0	0	26,394,235	26,394,235	0	11,844,002	11,844,002
9	CD-WA / ID / AN	30,757,260	9,458,768	6,057,843	8,375,013	23,891,624	2,718,127	1,740,817	2,406,692	6,865,636	0	0	0
	TOTAL ACCOUNT	211,190,228	17,823,703	9,163,908	109,764,509	136,752,120	27,768,727	1,740,817	28,800,927	58,310,471	4,283,635	11,844,002	16,127,637
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,897,837	836,023	7,798	2,054,016	2,897,837	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	170,667	0	0	0	0	0	0	117,310	117,310	0	53,357	53,357
7	CD-AA	70,159,365	0	0	49,599,163	49,599,163	0	0	14,191,836	14,191,836	0	6,368,366	6,368,366
9	CD-WA / ID / AN	5,761,350	4,218,401	7,675	249,225	4,475,301	1,212,224	2,206	71,619	1,286,049	0	0	0
	TOTAL ACCOUNT	79,234,451	5,054,424	15,473	51,902,404	56,972,301	1,445,347	2,206	14,380,765	15,828,318	12,109	6,421,723	6,433,832
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	59,103,587	25,843,901	11,992,017	21,267,669	59,103,587	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,271,980	0	0	0	0	10,011,164	3,556,532	2,704,284	16,271,980	0	0	0
99	GD-OR / AS	4,840,842	0	0	0	0	0	0	0	0	4,840,842	0	4,840,842
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,548,643	0	0	5,336,513	5,336,513	0	0	1,526,940	1,526,940	0	685,190	685,190
9	CD-WA / ID / AN	7,011,875	1,565,707	859,019	3,021,958	5,446,684	449,931	246,853	868,407	1,565,191	0	0	0
	TOTAL ACCOUNT	94,874,115	27,409,608	12,851,036	29,626,140	69,886,784	10,461,095	3,803,385	5,166,434	19,430,914	4,840,842	715,575	5,556,417

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	222,353	222,353	0	0	0	222,353	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,484,632	382,559	197,421	3,680,373	4,260,353	109,934	56,732	1,057,613	1,224,279	0	0	0	
		TOTAL ACCOUNT	6,213,083	441,425	197,421	4,103,143	4,741,989	332,287	56,732	1,060,146	1,449,165	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,058,166	1,396,587	477,390	6,184,189	8,058,166	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,634,857	0	0	0	3,634,857	2,705,728	428,193	500,936	3,634,857	0	0	0	
99		GD-OR / AS	1,064,452	0	0	0	1,064,452	0	0	0	0	1,064,452	0	1,064,452	
8		GD-AA	5,755,898	0	0	0	5,755,898	0	0	3,956,374	3,956,374	0	1,799,524	1,799,524	
7		CD-AA	15,721,805	0	0	11,114,530	11,114,530	0	0	3,180,207	3,180,207	0	1,427,068	1,427,068	
9		CD-WA / ID / AN	2,026,608	20,210	753,273	800,745	1,574,228	5,808	216,465	230,107	452,380	0	0	0	
		TOTAL ACCOUNT	36,261,786	1,416,797	1,230,663	18,099,464	20,746,924	2,711,536	644,658	7,867,624	11,223,818	1,064,452	3,226,592	4,291,044	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,228,951	400,088	15,791	2,813,072	3,228,951	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	201,170	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	18,586	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	232,523	0	0	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,489,871	0	0	301,371	301,371	0	135,236	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,171,101	400,088	15,791	3,866,336	4,282,215	106,253	0	556,115	662,368	18,586	207,932	226,518	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	28,073,570	13,121,313	8,291,584	6,660,673	28,073,570	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,105,582	0	0	0	4,105,582	2,508,958	776,035	820,589	4,105,582	0	0	0	
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	528,479	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	34,213,175	13,373,055	8,684,032	7,525,518	29,582,605	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804	

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	46,668,582	13,083,186	6,572,247	27,013,149	46,668,582	0	0	0	0	0	0	0
99	GD-WA / ID / AN	898,357	0	0	0	0	601,790	290,445	6,122	898,357	0	0	0
99	GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626
8	GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	76,065
7	CD-AA	93,826,753	0	0	66,330,823	66,330,823	0	0	18,979,276	18,979,276	0	8,516,654	8,516,654
9	CD-WA/ ID / AN	18,278,540	9,856,341	2,881,344	1,460,719	14,198,404	2,832,375	828,000	419,761	4,080,136	0	0	0
	TOTAL ACCOUNT	160,670,156	22,939,527	9,453,591	94,804,691	127,197,809	3,434,165	1,118,445	19,572,392	24,125,002	754,626	8,592,719	9,347,345
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	280,702	0	6,846	273,856	280,702	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	611	611	0	278	278
7	CD-AA	839,583	0	0	593,543	593,543	0	0	169,831	169,831	0	76,209	76,209
9	CD-WA/ ID / AN	17,295	0	6,659	6,775	13,434	0	1,914	1,947	3,861	0	0	0
	TOTAL ACCOUNT	1,147,561	0	13,505	874,174	887,679	0	1,914	172,389	174,303	9,092	76,487	85,579
	TOTAL GENERAL PLANT	647,797,609	89,664,192	42,327,326	330,028,490	462,020,008	52,108,097	8,354,565	81,205,283	141,667,945	11,893,485	32,216,171	44,109,656

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 November 30, 2022
 Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES
 Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,987,594	319,716	0	11,667,878	11,987,594	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	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	
		TOTAL ACCOUNT	20,624,207	319,716	0	16,217,609	16,537,325	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,110,111	3,886,111	0	19,224,000	23,110,111	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	286,519	0	0	0	0	0	0	0	0	286,519	0	
8		GD-AA	435,594	0	0	0	0	0	0	299,410	299,410	0	136,184	
7		CD-AA	126,951,077	0	0	89,748,064	89,748,064	0	0	25,679,664	25,679,664	0	11,523,349	
9		CD-WA / ID / AN	766,480	129,481	0	465,906	595,387	37,208	0	133,885	171,093	0	0	
		TOTAL ACCOUNT	151,549,781	4,015,592	0	109,437,970	113,453,562	37,208	0	26,112,959	26,150,167	286,519	11,659,533	11,946,052
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,326,280	0	0	3,326,280	3,326,280	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	17,169,141	0	0	12,137,724	12,137,724	0	0	3,472,974	3,472,974	0	1,558,443	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	20,495,421	0	0	15,464,004	15,464,004	0	0	3,472,974	3,472,974	0	1,558,443	1,558,443
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,850	58,850	0	0	16,839	16,839	0	7,556	7,556
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	20,446,202	16,214,764	0	58,850	16,273,614	4,148,193	0	16,839	4,165,032	0	7,556	7,556
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	11,862,947	0	0	8,386,510	8,386,510	0	0	2,399,637	2,399,637	0	1,076,800	1,076,800
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	11,961,391	0	0	8,484,954	8,484,954	0	0	2,399,637	2,399,637	0	1,076,800	1,076,800
	TOTAL		360,243,680	20,550,072	0	247,509,166	268,059,238	5,207,995	771,517	59,065,448	65,044,960	712,470	26,427,012	27,139,482

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(73,627,555)	(52,051,000)	(14,893,382)	(6,683,173)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(804,524)	(624,938)	(179,586)	0
7	282919	CD-AA	(4,463,792)	(3,155,678)	(902,936)	(405,178)
7	283750	CD-AA	468,044	330,884	94,676	42,484
		Total	<u>(78,427,827)</u>	<u>(55,500,732)</u>	<u>(15,881,228)</u>	<u>(7,045,867)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,867,033	5,867,033	0	0	0	0	5,867,033
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	837	837	0	0	0	0	837
7/4	154550 Supply Chain Average Cost Variance	0	0	(306)	(306)	0	0	0	0	(306)
7/4	154560 Supply Chain Invoice Price Variance	0	0	40	40	0	0	0	0	40
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	111,925,896	48,907,653	0	160,833,549	96,754,232	41,892,354	15,171,664	7,015,299	0
TOTAL		111,925,896	48,907,653	5,867,604	166,701,153	96,754,232	41,892,354	15,171,664	7,015,299	5,867,604

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%