

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended October 31, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	165,000,400	111,310,016	53,690,384
	Adjustments			
	Adjusted Net Operating Income (Loss)	165,000,400	111,310,016	53,690,384
E-APL	Electric Net Rate Base	3,088,397,375	2,082,660,719	1,005,736,656
	RATE OF RETURN	5.343%	5.345%	5.338%

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 October 31, 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	10-01-2022 thru 10-31-2022	409,950 100.000%	267,142 65.165%	142,808 34.835%
3	E-OPS	Direct Distribution Operating Expense Percent	11-01-2021 thru 10-31-2022	43,470,578 100.000%	27,013,763 62.143%	16,456,815 37.857%
	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 October 31, 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 October 31, 2022
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 2022
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
		Adjustments		0	0	0	0
		Total		142,841,884	121,811,494	21,030,390	0
		Percentage		100.000%	85.277%	14.723%	0.000%
		Direct Labor Accts 500 - 894		56,931,970	47,158,546	9,773,424	0
		Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
		Total		79,323,635	66,079,652	13,243,983	0
		Percentage		100.000%	83.304%	16.696%	0.000%
		Number of Customers at		672,312	405,775	266,537	0
		Percentage		100.000%	60.355%	39.645%	0.000%
		Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
		Percentage		100.000%	81.777%	18.223%	0.000%
9		Total Percentages		400.000%	310.713%	89.287%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant	10-01-2022 thru 10-31-2022	1,485,494,859	1,016,153,947	469,340,912	
		Percent		100.000%	68.405%	31.595%	
11		Book Depreciation	11-01-2021 thru 10-31-2022	144,194,338	96,406,082	47,788,256	
		Percent		100.000%	66.858%	33.142%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 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	10-01-2022 thru 10-31-2022	3,549,422,737 100.000%	2,375,695,294 66.932%	1,173,727,443 33.068%
13	E-PLT	Net Electric General Plant Percent	10-01-2022 thru 10-31-2022	290,686,979 100.000%	196,356,512 67.549%	94,330,467 32.451%
14		Net Allocated Schedule M's Percent	11-01-2021 thru 10-31-2022	-120,371,343 100.000%	-81,514,656 67.719%	-38,856,687 32.281%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended October 31, 2022		
Ending Balance Basis		

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	401,226,887	0	401,226,887	267,610,312	0	267,610,312	133,616,575	0	133,616,575
99	442200	Commercial - Firm & Int.	337,191,842	0	337,191,842	242,905,583	0	242,905,583	94,286,259	0	94,286,259
1	442300	Industrial	118,673,385	0	118,673,385	62,566,228	0	62,566,228	56,107,157	0	56,107,157
99	444000	Public Street & Highway Lighting	7,467,689	0	7,467,689	4,665,007	0	4,665,007	2,802,682	0	2,802,682
99	448000	Interdepartmental Revenue	1,546,136	0	1,546,136	1,280,902	0	1,280,902	265,234	0	265,234
99	499XXX	Unbilled Revenue	(2,653,948)	0	(2,653,948)	(1,751,592)	0	(1,751,592)	(902,356)	0	(902,356)
		TOTAL SALES TO ULTIMATE CUSTOMERS	863,451,991	0	863,451,991	577,276,440	0	577,276,440	286,175,551	0	286,175,551
1	447XXX	Sales for Resale	0	167,126,564	167,126,564	0	109,518,037	109,518,037	0	57,608,527	57,608,527
		TOTAL SALES OF ELECTRICITY	863,451,991	167,126,564	1,030,578,555	577,276,440	109,518,037	686,794,477	286,175,551	57,608,527	343,784,078
		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	123,862	0	123,862	39,256	0	39,256	84,606	0	84,606
1	453000	Sales of Water & Water Power	0	395,504	395,504	0	259,174	259,174	0	136,330	136,330
1	454000	Rent from Electric Property	3,484,996	185,387	3,670,383	2,192,530	121,484	2,314,014	1,292,466	63,903	1,356,369
1	454100	Rent from Trnsmission Joint Use	25,955	0	25,955	10,325	0	10,325	15,630	0	15,630
1	456XXX	Other Electric Revenues	(20,426,664)	134,420,015	113,993,351	(16,939,051)	88,085,436	71,146,385	(3,487,613)	46,334,579	42,846,966
		TOTAL OTHER OPERATING REVENUE	(17,075,851)	135,000,906	117,925,055	(14,980,940)	88,466,094	73,485,154	(2,094,911)	46,534,812	44,439,901
		TOTAL ELECTRIC REVENUE	846,376,140	302,127,470	1,148,503,610	562,295,500	197,984,131	760,279,631	284,080,640	104,143,339	388,223,979

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended October 31, 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	436,682	436,682	0	286,158	286,158	0	150,524	150,524
1	501XXX	Fuel	0	41,334,136	41,334,136	0	27,086,259	27,086,259	0	14,247,877	14,247,877
1	502000	Steam Expense	0	3,663,412	3,663,412	0	2,400,634	2,400,634	0	1,262,778	1,262,778
1	505000	Electric Expense	0	821,872	821,872	0	538,573	538,573	0	283,299	283,299
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	6,022,553	6,022,553	0	3,946,579	3,946,579	0	2,075,974	2,075,974
1	507000	Rent	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	510000	Supervision & Engineering	0	728,276	728,276	0	477,239	477,239	0	251,037	251,037
1	511000	Structures	0	884,990	884,990	0	579,934	579,934	0	305,056	305,056
1	512000	Boiler Plant	0	6,432,968	6,432,968	0	4,215,524	4,215,524	0	2,217,444	2,217,444
1	513000	Electric Plant	0	899,855	899,855	0	589,675	589,675	0	310,180	310,180
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	724,180	724,180	0	474,555	474,555	0	249,625	249,625
TOTAL STEAM POWER GENERATION EXP			0	61,948,924	61,948,924	0	40,595,130	40,595,130	0	21,353,794	21,353,794
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,500,926	2,500,926	0	1,638,857	1,638,857	0	862,069	862,069
1	536000	Water for Power	0	1,215,781	1,215,781	0	796,701	796,701	0	419,080	419,080
1	537000	Hydraulic Expense	5,582,709	3,723,069	9,305,778	3,663,932	2,439,727	6,103,659	1,918,777	1,283,342	3,202,119
1	538000	Electric Expense	0	6,629,553	6,629,553	0	4,344,346	4,344,346	0	2,285,207	2,285,207
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,517,760	1,517,760	0	994,588	994,588	0	523,172	523,172
1	540000	Rent	0	1,650,155	1,650,155	0	1,081,347	1,081,347	0	568,808	568,808
1	540100	MT Trust Funds Land Settlement Rents	5,491,500	0	5,491,500	3,598,666	0	3,598,666	1,892,834	0	1,892,834
MAINTENANCE											
1	541000	Supervision & Engineering	0	794,636	794,636	0	520,725	520,725	0	273,911	273,911
1	542000	Structures	0	1,037,642	1,037,642	0	679,967	679,967	0	357,675	357,675
1	543000	Reservoirs, Dams, & Waterways	0	713,621	713,621	0	467,636	467,636	0	245,985	245,985
1	544000	Electric Plant	0	3,748,668	3,748,668	0	2,456,502	2,456,502	0	1,292,166	1,292,166
1	545000	Miscellaneous Hydraulic Plant	0	705,669	705,669	0	462,425	462,425	0	243,244	243,244
TOTAL HYDRO POWER GENERATION EXP			11,074,209	24,237,480	35,311,689	7,262,598	15,882,821	23,145,419	3,811,611	8,354,659	12,166,270
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	385,223	385,223	0	252,437	252,437	0	132,786	132,786
1	547XXX	Fuel	0	142,632,406	142,632,406	0	93,467,016	93,467,016	0	49,165,390	49,165,390
1	548000	Generation Expense	0	2,636,353	2,636,353	0	1,727,602	1,727,602	0	908,751	908,751
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	824,558	824,558	0	540,333	540,333	0	284,225	284,225
1	550000	Rent	0	87,122	87,122	0	57,091	57,091	0	30,031	30,031
MAINTENANCE											
1	551000	Supervision & Engineering	0	754,123	754,123	0	494,177	494,177	0	259,946	259,946
1	552000	Structures	0	85,095	85,095	0	55,763	55,763	0	29,332	29,332
1	553000	Generating & Electric Equipment	0	3,847,187	3,847,187	0	2,521,062	2,521,062	0	1,326,125	1,326,125
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	466,927	466,927	0	305,977	305,977	0	160,950	160,950
TOTAL OTHER POWER GENERATION EXP			0	151,718,994	151,718,994	0	99,421,458	99,421,458	0	52,297,536	52,297,536

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended October 31, 2022		
Ending Balance Basis		

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	10,920,777	148,462,286	159,383,063	0	97,287,336	97,287,336	10,920,777	51,174,950	62,095,727
1	556000	System Control & Load Dispatching	0	908,669	908,669	0	595,451	595,451	0	313,218	313,218
E-557	557XXX	Other Expense	(6,881,308)	92,652,661	85,771,353	(16,344,620)	60,715,289	44,370,669	9,463,312	31,937,372	41,400,684
TOTAL OTHER POWER SUPPLY EXPENSE			4,039,469	242,023,616	246,063,085	(16,344,620)	158,598,076	142,253,456	20,384,089	83,425,540	103,809,629
TOTAL PRODUCTION OPERATING EXP			15,113,678	479,929,014	495,042,692	(9,082,022)	314,497,485	305,415,463	24,195,700	165,431,529	189,627,229
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	1,926,237	1,926,237	0	1,262,263	1,262,263	0	663,974	663,974
1	561000	Load Dispatching	0	3,157,151	3,157,151	0	2,068,881	2,068,881	0	1,088,270	1,088,270
1	562000	Station Expense	0	510,795	510,795	0	334,724	334,724	0	176,071	176,071
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	515,154	515,154	0	337,580	337,580	0	177,574	177,574
1	565XXX	Transmission of Electricity by Others	0	19,784,421	19,784,421	0	12,964,731	12,964,731	0	6,819,690	6,819,690
1	566000	Miscellaneous Transmission Expense	0	3,921,874	3,921,874	0	2,570,004	2,570,004	0	1,351,870	1,351,870
1	567000	Rent	0	66,931	66,931	0	43,860	43,860	0	23,071	23,071
MAINTENANCE											
1	568000	Supervision & Engineering	73	449,068	449,141	(112)	294,274	294,162	185	154,794	154,979
1	569000	Structures	20,671	698,181	718,852	696	457,518	458,214	19,975	240,663	260,638
1	570000	Station Equipment	0	959,564	959,564	0	628,802	628,802	0	330,762	330,762
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	24,557	2,492,512	2,517,069	1,364	1,633,343	1,634,707	23,193	859,169	882,362
1	572000	Underground Lines	0	772	772	0	506	506	0	266	266
1	573000	Service Miscellaneous	9,781	75,616	85,397	(99)	49,551	49,452	9,880	26,065	35,945
TOTAL TRANSMISSION OPERATING EXP			55,082	34,558,276	34,613,358	1,849	22,646,037	22,647,886	53,233	11,912,239	11,965,472

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	16,116,843	29,935,850	46,052,693	11,800,484	19,616,963	31,417,447	4,316,359	10,318,887	14,635,246
E-DEPX		Depreciation Expense-Transmission	793,428	18,797,398	19,590,826	518,574	12,317,935	12,836,509	274,854	6,479,463	6,754,317
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,177,636	1,177,636	0	771,705	771,705	0	405,931	405,931
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	16,508	0	16,508	5,291	0	5,291	11,217	0	11,217
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	830,371	0	830,371	830,371	0	830,371	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	1,902,584	0	1,902,584	979,168	0	979,168	923,416	0	923,416
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	770,820	0	770,820	0	0	0	770,820	0	770,820
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	400,202	0	400,202	303,977	0	303,977	96,225	0	96,225
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	(2,909,369)	0	(2,909,369)	(1,474,013)	0	(1,474,013)	(1,435,356)	0	(1,435,356)
99	407434	EIM Deferred O&M	(557,665)	0	(557,665)	0	0	0	(557,665)	0	(557,665)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(15,518,791)	0	(15,518,791)	(10,598,524)	0	(10,598,524)	(4,920,267)	0	(4,920,267)
99	407451	Deferral CEIP	(22,474)	0	(22,474)	(22,474)	0	(22,474)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(373,335)	0	(373,335)	0	0	0	(373,335)	0	(373,335)
99	407494	Amortization of Schedule 98 REC Rev	(112,719)	0	(112,719)	(112,719)	0	(112,719)	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	24,407,013	24,407,013	0	15,993,916	15,993,916	0	8,413,097	8,413,097
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(1,551,928)	75,426,285	73,874,357	191,161	49,426,846	49,618,007	(1,743,089)	25,999,439	24,256,350
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	13,616,832	589,913,575	603,530,407	(8,889,012)	386,570,368	377,681,356	22,505,844	203,343,207	225,849,051

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended October 31, 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	1,786,911	2,750,921	4,537,832	1,398,484	1,709,505	3,107,989	388,427	1,041,416	1,429,843
3	582000	Station Expense	893,549	26,333	919,882	532,180	16,364	548,544	361,369	9,969	371,338
3	583000	Overhead Line Expense	1,747,645	1,050,739	2,798,384	1,111,040	652,961	1,764,001	636,605	397,778	1,034,383
3	584000	Underground Line Expense	1,631,579	0	1,631,579	890,958	0	890,958	740,621	0	740,621
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	12,244	0	12,244	8,092	0	8,092	4,152	0	4,152
3	586000	Meter Expense	2,112,500	21,378	2,133,878	1,800,145	13,285	1,813,430	312,355	8,093	320,448
3	587000	Customer Installations Expense	770,787	51,346	822,133	494,990	31,908	526,898	275,797	19,438	295,235
3	588000	Miscellaneous Distribution Expense	3,848,480	3,280,204	7,128,684	2,681,237	2,038,417	4,719,654	1,167,243	1,241,787	2,409,030
3	589000	Rent	0	117,762	117,762	0	73,181	73,181	0	44,581	44,581
		MAINTENANCE:									
3	590000	Supervision & Engineering	512,756	1,033,170	1,545,926	146,118	642,043	788,161	366,638	391,127	757,765
3	591000	Structures	588,238	12,941	601,179	283,109	8,042	291,151	305,129	4,899	310,028
3	592000	Station Equipment	808,051	55,760	863,811	562,968	34,651	597,619	245,083	21,109	266,192
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	27,058,583	11,062	27,069,645	15,848,295	6,874	15,855,169	11,210,288	4,188	11,214,476
3	594000	Underground Lines	695,190	0	695,190	484,473	0	484,473	210,717	0	210,717
3	595000	Line Transformers	506,535	0	506,535	416,864	0	416,864	89,671	0	89,671
3	596000	Street Light & Signal System Maintenance Exp	107,570	0	107,570	83,253	0	83,253	24,317	0	24,317
3	597000	Meters	54,095	0	54,095	46,935	0	46,935	7,160	0	7,160
3	598000	Miscellaneous Distribution Expense	335,868	545,392	881,260	224,623	338,923	563,546	111,245	206,469	317,714
		TOTAL DISTRIBUTION OPERATING EXP	43,470,581	8,957,008	52,427,589	27,013,764	5,566,154	32,579,918	16,456,817	3,390,854	19,847,671
E-DEPX		Depreciation Expense-Distribution	55,986,540	85,313	56,071,853	36,748,258	53,016	36,801,274	19,238,282	32,297	19,270,579
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	113,999	0	113,999	113,999	0	113,999	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	57,216,282	0	57,216,282	50,471,709	0	50,471,709	6,744,573	0	6,744,573
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	113,316,821	85,313	113,402,134	87,333,966	53,016	87,386,982	25,982,855	32,297	26,015,152
		TOTAL DISTRIBUTION EXPENSES	156,787,402	9,042,321	165,829,723	114,347,730	5,619,170	119,966,900	42,439,672	3,423,151	45,862,823

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	140,668	140,668	0	91,666	91,666	0	49,002	49,002
2	902000	Meter Reading Expenses	565,329	152,889	718,218	411,971	99,630	511,601	153,358	53,259	206,617
2	903XXX	Customer Records & Collection Expenses	860,900	7,105,871	7,966,771	409,664	4,630,541	5,040,205	451,236	2,475,330	2,926,566
2	904000	Uncollectible Accounts	1,541,912	2	1,541,914	922,719	1	922,720	619,193	1	619,194
2	905000	Misc Customer Accounts	0	141,016	141,016	0	91,893	91,893	0	49,123	49,123
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,968,141	7,540,446	10,508,587	1,744,354	4,913,731	6,658,085	1,223,787	2,626,715	3,850,502
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	33,169,250	160,890	33,330,140	22,486,188	104,844	22,591,032	10,683,062	56,046	10,739,108
2	909000	Advertising	227,589	475,303	702,892	187,615	309,731	497,346	39,974	165,572	205,546
2	910000	Misc Customer Service & Info Exp	0	232,192	232,192	0	151,308	151,308	0	80,884	80,884
		TOTAL CUSTOMER SERVICE & INFO EXP	33,396,839	868,385	34,265,224	22,673,803	565,883	23,239,686	10,723,036	302,502	11,025,538
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	71,592	0	71,592	71,592	0	71,592	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	71,592	0	71,592	71,592	0	71,592	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	734,475	35,241,640	35,976,115	605,004	23,436,043	24,041,047	129,471	11,805,597	11,935,068
4	921000	Office Supplies & Expenses	(4,236)	4,204,818	4,200,582	(4,236)	2,796,246	2,792,010	0	1,408,572	1,408,572
4	922000	Admin Exp Transferred--Credit	0	(95,441)	(95,441)	0	(63,469)	(63,469)	0	(31,972)	(31,972)
4	923000	Outside Services Employed	878,864	13,334,186	14,213,050	851,966	8,867,367	9,719,333	26,898	4,466,819	4,493,717
4	924000	Property Insurance Premium	0	2,362,921	2,362,921	0	1,571,366	1,571,366	0	791,555	791,555
4	925XXX	Injuries and Damages	3,139,985	6,673,546	9,813,531	2,176,323	4,437,975	6,614,298	963,662	2,235,571	3,199,233
4	926XXX	Employee Pensions and Benefits	3,957,988	24,800,186	28,758,174	2,742,669	16,492,372	19,235,041	1,215,319	8,307,814	9,523,133
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,470,848	4,266,878	6,737,726	1,840,548	2,796,085	4,636,633	630,300	1,470,793	2,101,093
4	930000	Miscellaneous General Expenses	227,872	5,618,552	5,846,424	202,903	3,736,393	3,939,296	24,969	1,882,159	1,907,128
4	931000	Rents	8,400	769,776	778,176	0	511,909	511,909	8,400	257,867	266,267
4	935000	Maintenance of General Plant	1,958,059	12,634,145	14,592,204	1,411,788	8,401,833	9,813,621	546,271	4,232,312	4,778,583
		TOTAL ADMIN & GEN OPERATING EXP	13,373,455	109,811,207	123,184,662	9,826,965	72,984,120	82,811,085	3,546,490	36,827,087	40,373,577

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended October 31, 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	3,842,455	18,620,006	22,462,461	2,963,073	12,382,490	15,345,563	879,382	6,237,516	7,116,898
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	3,826,715	36,991,119	40,817,834	3,826,715	24,599,464	28,426,179	0	12,391,655	12,391,655
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	337,570	1,619,469	1,957,039	281,663	1,083,943	1,365,606	55,907	535,526	591,433
99	407314	Regulatory Debit - FISERVE Amortization	533,521	0	533,521	436,390	0	436,390	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	(1,650,322)	0	(1,650,322)	(1,650,322)	0	(1,650,322)	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	1,147,048	0	1,147,048	1,147,048	0	1,147,048	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(13,506,601)	0	(13,506,601)	(7,334,883)	0	(7,334,883)	(6,171,718)	0	(6,171,718)
E-OTX		Taxes Other Than FIT--A&G	1,145,478	6,025,500	7,170,978	772,006	4,007,018	4,779,024	373,472	2,018,482	2,391,954
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(37,482)	63,979,348	63,941,866	4,728,344	42,553,813	47,282,157	(4,765,826)	21,425,535	16,659,709
		TOTAL ADMIN & GENERAL EXPENSES	13,335,973	173,790,555	187,126,528	14,555,309	115,537,933	130,093,242	(1,219,336)	58,252,622	57,033,286
		TOTAL EXPENSES BEFORE FIT	220,176,779	781,155,282	1,001,332,061	144,503,776	513,207,085	657,710,861	75,673,003	267,948,197	343,621,200
		NET OPERATING INCOME (LOSS) BEFORE FIT			147,171,549			102,568,770			44,602,779
E-FIT		FEDERAL INCOME TAX			7,975,459			4,759,466			3,215,993
E-FIT		DEFERRED FEDERAL INCOME TAX			(25,319,522)			(13,183,030)			(12,136,492)
E-FIT		AMORTIZED ITC			(484,788)			(317,682)			(167,106)
		ELECTRIC NET OPERATING INCOME (LOSS)			165,000,400			111,310,016			53,690,384

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers	100.000%	65.165%	34.835%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.143%	37.857%
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 October 31, 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	(32,952)	631,327	598,375	(55,552)	413,709	358,157	22,600	217,618	240,218
1	456010	Other Electric Rev-Financial	0	(190,502)	(190,502)	0	(124,836)	(124,836)	0	(65,666)	(65,666)
1	456015	Other Electric Rev-CT Fuel Sales	0	84,237,216	84,237,216	0	55,200,648	55,200,648	0	29,036,568	29,036,568
1	456016	Other Electric Rev-Resource Opt	0	4,191,216	4,191,216	0	2,746,504	2,746,504	0	1,444,712	1,444,712
1	456017	Other Electric Rev-Non Resource	0	122,005	122,005	0	79,950	79,950	0	42,055	42,055
1	456018	Other Electric Rev-Extraction	0	631,059	631,059	0	413,533	413,533	0	217,526	217,526
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	(161,250)	1,650,000	1,488,750	0	1,081,245	1,081,245	(161,250)	568,755	407,505
1	456050	Other Electric Rev-Attachment Fees	449,138	6,078	455,216	319,379	3,983	323,362	129,759	2,095	131,854
1	456100	Transmission Revenue of Others	0	25,020,441	25,020,441	0	16,395,895	16,395,895	0	8,624,546	8,624,546
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	1,156,973	1,156,973	0	758,164	758,164	0	398,809	398,809
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	(12,697,137)	0	(12,697,137)	(8,259,810)	0	(8,259,810)	(4,437,327)	0	(4,437,327)
1	456329	Amortization Res Decoupling Deferral	3,953,943	0	3,953,943	1,366,302	0	1,366,302	2,587,641	0	2,587,641
1	456338	Non-res Decoupling Deferred Rev	2,420,317	0	2,420,317	2,536,654	0	2,536,654	(116,337)	0	(116,337)
1	456339	Amortization Non-res Decoupling	(14,913,738)	0	(14,913,738)	(12,969,588)	0	(12,969,588)	(1,944,150)	0	(1,944,150)
1	456380	Other Electric Revenue-Clearwater	368,660	0	368,660	0	0	0	368,660	0	368,660
1	456700	Other Electric Rev-Low Voltage	186,357	0	186,357	123,566	0	123,566	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,166,125	1,166,125	0	613,403	613,403
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(2,652,236)	(2,652,236)	0	(1,738,010)	(1,738,010)	0	(914,226)	(914,226)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	2,652,236	2,652,236	0	1,738,010	1,738,010	0	914,226	914,226
1	456730	Other Elec Rev-Intraco Thermal	0	14,257,424	14,257,424	0	9,342,890	9,342,890	0	4,914,534	4,914,534
TOTAL ACCOUNT 456			(20,426,662)	134,420,015	113,993,353	(16,939,049)	88,085,437	71,146,388	(3,487,613)	46,334,578	42,846,965

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 October 31, 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	136,648,292	136,648,292	0	89,545,626	89,545,626	0	47,102,666	47,102,666
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,439,634	1,439,634	0	943,392	943,392	0	496,242	496,242
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	10,920,777	0	10,920,777	0	0	0	10,920,777	0	10,920,777
1	555550	Non Monetary - Exchange Power	0	(42,520)	(42,520)	0	(27,863)	(27,863)	0	(14,657)	(14,657)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,961,540	2,961,540	0	1,940,697	1,940,697	0	1,020,843	1,020,843
1	555710	Intercompany Purchase	0	1,156,973	1,156,973	0	758,164	758,164	0	398,809	398,809
1	555740	Purchased Power - EIM	0	6,298,367	6,298,367	0	4,127,320	4,127,320	0	2,171,047	2,171,047
TOTAL ACCOUNT 555			10,920,777	148,462,286	159,383,063	0	97,287,336	97,287,336	10,920,777	51,174,950	62,095,727

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 October 31, 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	31,828	5,883,032	5,914,860	31,828	3,855,151	3,886,979	0	2,027,881	2,027,881
1	557010	Other Power Supply Expense - Financial	0	16,587,216	16,587,216	0	10,869,603	10,869,603	0	5,717,613	5,717,613
1	557018	Merchandise Processing Fee	0	48,547	48,547	0	31,813	31,813	0	16,734	16,734
1	557150	Fuel - Economic Dispatch	0	15,138,547	15,138,547	0	9,920,290	9,920,290	0	5,218,257	5,218,257
1	557160	Power Supply Expense - Miscellaneous	0	562,794	562,794	0	368,799	368,799	0	193,995	193,995
99	557161	Unbilled Add-Ons	387,480	0	387,480	543,613	0	543,613	(156,133)	0	(156,133)
1	557165	Other Resource Costs-CAISO Charges	0	196,109	196,109	0	128,510	128,510	0	67,599	67,599
1	557170	Broker Fees - Power	0	378,299	378,299	0	247,899	247,899	0	130,400	130,400
1	557171	REC Broker Fees	0	54,700	54,700	0	35,845	35,845	0	18,855	18,855
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,891,649	0	1,891,649	1,891,649	0	1,891,649	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(10,366,685)	0	(10,366,685)	(10,366,685)	0	(10,366,685)	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	(8,644,191)	0	(8,644,191)	(8,644,191)	0	(8,644,191)	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	1,294,842	0	1,294,842	1,294,842	0	1,294,842	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,593,174)	0	(1,593,174)	(1,593,174)	0	(1,593,174)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,562,178	0	1,562,178	0	0	0	1,562,178	0	1,562,178
99	557390	Idaho PCA Amortization	7,736,087	0	7,736,087	0	0	0	7,736,087	0	7,736,087
1	557395	Optional Renewable Power Expense Offset	0	1,497	1,497	0	981	981	0	516	516
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	4,154,071	4,154,071	0	2,722,163	2,722,163	0	1,431,908	1,431,908
1	557711	Turbine Gas Bookout Offset	0	(4,154,071)	(4,154,071)	0	(2,722,163)	(2,722,163)	0	(1,431,908)	(1,431,908)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	53,801,920	53,801,920	0	35,256,398	35,256,398	0	18,545,522	18,545,522
TOTAL ACCOUNT 557			(6,881,308)	92,652,661	85,771,353	(16,344,620)	60,715,289	44,370,669	9,463,312	31,937,372	41,400,684

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 October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	170,047	160,890	330,937	90,549	104,844	195,393	79,498	56,046	135,544
99	908600	Public Purpose Tariff Rider Expense Offset	32,757,468	0	32,757,468	21,976,957	0	21,976,957	10,780,511	0	10,780,511
99	908610	Limited Income Tax Refund Program	169,844	0	169,844	169,844	0	169,844	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	71,891	0	71,891	248,838	0	248,838	(176,947)	0	(176,947)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,169,250	160,890	33,330,140	22,486,188	104,844	22,591,032	10,683,062	56,046	10,739,108

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.165%	34.835%
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 October 31, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.72%	54.72%
2	Cost of Debt		4.671%	4.675%
	Total Weighted Cost		2.556%	2.558%
E-APL	Net Rate Base	3,088,397,375	2,082,660,719	1,005,736,656
	Interest Deduction for FIT Calculation	78,959,552	53,232,808	25,726,744
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 October 31, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,148,503,610	760,279,631	388,223,979
E-OPS	Less: Operating & Maintenance Expense	750,113,704	473,423,715	276,689,989
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	162,424,084	113,042,497	49,381,587
E-OTX	Less: Taxes Other than FIT	88,794,273	71,244,649	17,549,624
	Net Operating Income Before FIT	147,171,549	102,568,770	44,602,779
E-INT	Less: Interest Expense	78,959,552	53,232,808	25,726,744
E-OTX	Less: ID ITC Deferred & Amortization	(8,982)	0	(8,982)
E-SCM	Plus: Schedule M Adjustments	(30,224,640)	(26,671,838)	(3,552,802)
	Taxable Net Operating Income	37,978,375	22,664,124	15,314,251
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	7,975,459	4,759,466	3,215,993
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	7,975,459	4,759,466	3,215,993
E-DTE	Deferred FIT	(2,854,944)	(389,501)	(2,465,443)
E-DTE	Customer Tax Credit Amortization	(22,464,578)	(12,793,529)	(9,671,049)
1	411400 Amortized Investment Tax Credit	(484,788)	(317,682)	(167,106)
	Total Net FIT/Deferred FIT	(17,828,851)	(8,741,246)	(9,087,605)

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 October 31, 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	80,679,979	106,330,577	187,010,556	55,971,103	70,222,471	126,193,574	24,708,876	36,108,106	60,816,982
12	997001 Contributions In Aid of Construction	0	12,573,924	12,573,924	0	8,415,979	8,415,979	0	4,157,945	4,157,945
12	997002 Injuries and Damages	0	313,991	313,991	0	210,160	210,160	0	103,831	103,831
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	1,224,388	1,224,388	0	819,507	819,507	0	404,881	404,881
99	997007 Idaho PCA	8,724,473	0	8,724,473	0	0	0	8,724,473	0	8,724,473
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	422,476	422,476	0	282,772	282,772	0	139,704	139,704
99	997018 DSM Tariff Rider	5,894,049	8,071	5,902,120	1,769,728	5,402	1,775,130	4,124,321	2,669	4,126,990
12	997020 FAS87 Current Pension Accrual	0	(2,572,547)	(2,572,547)	0	(1,721,857)	(1,721,857)	0	(850,690)	(850,690)
12	997027 Uncollectibles	1,504,845	(3,383,863)	(1,879,018)	559,081	(2,264,887)	(1,705,806)	945,764	(1,118,976)	(173,212)
99	997031 Decoupling Mechanism	21,236,616	0	21,236,616	17,326,443	0	17,326,443	3,910,173	0	3,910,173
12	997032 Interest Rate Swaps	0	(8,027,990)	(8,027,990)	0	(5,373,294)	(5,373,294)	0	(2,654,696)	(2,654,696)
99	997033 BPA Residential Exchange	236,391	0	236,391	39,886	0	39,886	196,505	0	196,505
99	997034 Montana Hydro Settlement	861,500	0	861,500	564,627	0	564,627	296,873	0	296,873
99	997035 Leases	0	190,782	190,782	0	126,872	126,872	0	63,910	63,910
99	997043 Washington Deferred Power Costs	(17,166,947)	0	(17,166,947)	(17,166,947)	0	(17,166,947)	0	0	0
12	997044 Non-Monetary Power Costs	0	(42,519)	(42,519)	0	(28,459)	(28,459)	0	(14,060)	(14,060)
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	(1,633,004)	(1,633,004)	0	(1,093,002)	(1,093,002)	0	(540,002)	(540,002)
12	997049 Tax Depreciation	0	(172,742,282)	(172,742,282)	0	(115,619,864)	(115,619,864)	0	(57,122,418)	(57,122,418)
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	884,085	884,085	0	591,736	591,736	0	292,349	292,349
99	997065 Amortization - Unbilled Revenue Add-Ins	387,961	0	387,961	700,794	0	700,794	(312,833)	0	(312,833)
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	11,728,792	11,728,792	0	7,850,315	7,850,315	0	3,878,477	3,878,477
12	997081 Deferred Compensation	0	(45,390)	(45,390)	0	(30,380)	(30,380)	0	(15,010)	(15,010)
4	997082 Meal Disallowances	0	40,661	40,661	0	27,040	27,040	0	13,621	13,621
12	997083 Paid Time Off	0	861,164	861,164	0	576,394	576,394	0	284,770	284,770
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	810,717	0	810,717	0	0	0	810,717	0	810,717
99	997095 WA REC Deferral	(250,612)	0	(250,612)	(250,612)	0	(250,612)	0	0	0
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,900	21,900	0	10,820	10,820
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	8,662	8,662	0	5,798	5,798	0	2,864	2,864
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(45,866,666)	(45,866,666)	0	(30,699,477)	(30,699,477)	0	(15,167,189)	(15,167,189)
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	533,521	596,980	1,130,501	436,390	399,571	835,961	97,131	197,409	294,540
12	997111 Capitalized Transportation	0	(226,733)	(226,733)	0	(151,757)	(151,757)	0	(74,976)	(74,976)
12	997114 AFUDC Debt CWIP	0	393,229	393,229	0	263,196	263,196	0	130,033	130,033
99	997115 AFUDC Equity DFIT Deferral	(1,650,322)	0	(1,650,322)	(1,650,322)	0	(1,650,322)	0	0	0
99	997117 Colstrip Plant Adjustment	(5,763,827)	0	(5,763,827)	(3,828,397)	0	(3,828,397)	(1,935,430)	0	(1,935,430)
99	997119 AFUDC Tax CPI	0	2,492,457	2,492,457	0	1,668,251	1,668,251	0	824,206	824,206
99	997120 Transportation Tax Disallowance	0	88,042	88,042	0	58,928	58,928	0	29,114	29,114

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended October 31, 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	16,127	0	16,127	0	0	0	16,127	0	16,127
99	997125	COVID-19	1,152,147	0	1,152,147	1,152,147	0	1,152,147	0	0	0
99	997126	Prepaid Expenses	0	(30,117)	(30,117)	0	(20,158)	(20,158)	0	(9,959)	(9,959)
99	997127	CARES Act SS Deferral	0	(1,437,105)	(1,437,105)	0	(961,883)	(961,883)	0	(475,222)	(475,222)
99	997128	Meters Expensed	0	(2,270,796)	(2,270,796)	0	(1,519,889)	(1,519,889)	0	(750,907)	(750,907)
99	997129	Mixed Service Costs (IDD#5)	0	(20,283,334)	(20,283,334)	0	(13,576,041)	(13,576,041)	0	(6,707,293)	(6,707,293)
99	997130	Wild Fire Resiliency Deferral	(13,506,601)	0	(13,506,601)	(7,334,883)	0	(7,334,883)	(6,171,718)	0	(6,171,718)
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	830,371	0	830,371	830,371	0	830,371	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	(22,474)	0	(22,474)	(22,474)	0	(22,474)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	90,146,705	(120,371,345)	(30,224,640)	54,842,818	(81,514,656)	(26,671,838)	35,303,887	(38,856,689)	(3,552,802)

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%	66.932%	33.068%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Twelve Months Ended October 31, 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	7,402,365	7,402,365	0	4,954,551	4,954,551	0	2,447,814	2,447,814
99	410100	Deferred Federal Income Tax Expense - Washington	2,938,956	0	2,938,956	2,938,956	0	2,938,956	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,346,996)	0	(1,346,996)	0	0	0	(1,346,996)	0	(1,346,996)
	410100	Total	1,591,960	7,402,365	8,994,325	2,938,956	4,954,551	7,893,507	(1,346,996)	2,447,814	1,100,818
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(10,694,790)	(10,694,790)	0	(7,158,540)	(7,158,540)	0	(3,536,250)	(3,536,250)
99	411100	Deferred Federal Income Tax Expense - Washington	(2,583,444)	0	(2,583,444)	(2,583,444)	0	(2,583,444)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(815,613)	0	(815,613)	0	0	0	(815,613)	0	(815,613)
	411100	Total	(3,399,057)	(10,694,790)	(14,093,847)	(2,583,444)	(7,158,540)	(9,741,984)	(815,613)	(3,536,250)	(4,351,863)
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	1,458,976	0	1,458,976	1,458,976	0	1,458,976	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	785,602	0	785,602	0	0	0	785,602	0	785,602
	410193	Total	2,244,578	0	2,244,578	1,458,976	0	1,458,976	785,602	0	785,602
Total Deferred Federal Income Tax Expense			437,481	(3,292,425)	(2,854,944)	1,814,488	(2,203,989)	(389,501)	(1,377,007)	(1,088,436)	(2,465,443)
99	411193	Customer Tax Credit Amortization - Washington	(12,793,529)	0	(12,793,529)	(12,793,529)	0	(12,793,529)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(9,671,049)	0	(9,671,049)	0	0	0	(9,671,049)	0	(9,671,049)
	411193	Total	(22,464,578)	0	(22,464,578)	(12,793,529)	0	(12,793,529)	(9,671,049)	0	(9,671,049)

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%		66.932%		33.068%
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 October 31, 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	73,458	73,458	0	48,137	48,137	0	25,321	25,321
1	408140	State Kwh Generation Tax	0	1,591,956	1,591,956	0	1,043,209	1,043,209	0	548,747	548,747
1	408150	R&P Property Tax--Production	0	16,574,576	16,574,576	0	10,861,320	10,861,320	0	5,713,256	5,713,256
1	408180	R&P Property Tax--Transmission	0	6,136,255	6,136,255	0	4,021,088	4,021,088	0	2,115,167	2,115,167
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	24,407,013	24,407,013	0	15,993,916	15,993,916	0	8,413,097	8,413,097
DISTRIBUTION											
99	408110	State Excise Tax	22,926,745	0	22,926,745	22,926,745	0	22,926,745	0	0	0
99	408120	Municipal Occupation & License Tax	23,678,967	0	23,678,967	19,924,420	0	19,924,420	3,754,547	0	3,754,547
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	10,692,926	0	10,692,926	7,620,544	0	7,620,544	3,072,382	0	3,072,382
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	(27,687)	0	(27,687)	0	0	0	(27,687)	0	(27,687)
TOTAL DISTRIBUTION			57,216,282	0	57,216,282	50,471,709	0	50,471,709	6,744,573	0	6,744,573
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,145,478	6,025,500	7,170,978	772,006	4,007,018	4,779,024	373,472	2,018,482	2,391,954
TOTAL A&G			1,145,478	6,025,500	7,170,978	772,006	4,007,018	4,779,024	373,472	2,018,482	2,391,954
TOTAL TAXES OTHER THAN FIT			58,361,760	30,432,513	88,794,273	51,243,715	20,000,934	71,244,649	7,118,045	10,431,579	17,549,624

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,383,333	7,383,333	0	4,838,298	4,838,298	0	2,545,035	2,545,035
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	1,021,119	1,021,119	0	669,139	669,139	0	351,980	351,980
1	182381	CDA Settlement Past Storage	0	27,590,839	27,590,839	0	18,080,277	18,080,277	0	9,510,562	9,510,562
1	302000	Franchises & Consents	2,711,733	44,049,218	46,760,951	2,711,733	28,865,453	31,577,186	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,217,610	16,537,326	319,716	10,670,114	10,989,830	0	5,547,496	5,547,496
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,988,641	110,613,494	114,602,135	3,988,641	73,559,080	77,547,721	0	37,054,414	37,054,414
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	14,758,847	14,758,847	0	9,814,781	9,814,781	0	4,944,066	4,944,066
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	8,460,070	8,460,070	0	5,626,031	5,626,031	0	2,834,039	2,834,039
TOTAL INTANGIBLE PLANT			23,234,854	329,999,158	353,234,012	23,234,854	218,541,330	241,776,184	0	111,457,828	111,457,828
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	111,612,681	28,854,241	140,466,922	72,925,005	18,908,184	91,833,189	38,687,676	9,946,057	48,633,733
1	312000	Boiler Plant	146,621,487	75,352,638	221,974,125	93,323,424	49,378,584	142,702,008	53,298,063	25,974,054	79,272,117
1	313000	Generators	(17,585)	0	(17,585)	(11,740)	0	(11,740)	(5,845)	0	(5,845)
1	314000	Turbogenerator Units	39,390,082	18,589,251	57,979,333	25,749,913	12,181,536	37,931,449	13,640,169	6,407,715	20,047,884
1	315000	Accessory Electric Equipment	18,081,377	12,501,086	30,582,463	11,814,353	8,191,962	20,006,315	6,267,024	4,309,124	10,576,148
1	316000	Miscellaneous Power Plant Equipment	14,639,977	2,476,959	17,116,936	9,568,070	1,623,151	11,191,221	5,071,907	853,808	5,925,715
TOTAL STEAM PRODUCTION PLANT			330,328,019	141,631,758	471,959,777	213,369,025	92,811,291	306,180,316	116,958,994	48,820,467	165,779,461
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	43,177,047	43,177,047	0	22,711,931	22,711,931
1	331XXX	Structures & Improvements	0	109,916,211	109,916,211	0	72,028,093	72,028,093	0	37,888,118	37,888,118
1	332XXX	Reservoirs, Dams, & Waterways	0	254,970,685	254,970,685	0	167,082,290	167,082,290	0	87,888,395	87,888,395
1	333000	Waterwheels, Turbines, & Generators	0	235,446,454	235,446,454	0	154,288,061	154,288,061	0	81,158,393	81,158,393
1	334000	Accessory Electric Equipment	0	84,761,044	84,761,044	0	55,543,912	55,543,912	0	29,217,132	29,217,132
1	335XXX	Miscellaneous Power Plant Equipment	0	13,425,843	13,425,843	0	8,797,955	8,797,955	0	4,627,888	4,627,888
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	768,057,825	768,057,825	0	503,308,292	503,308,292	0	264,749,533	264,749,533
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	17,594,847	17,594,847	0	11,529,903	11,529,903	0	6,064,944	6,064,944
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,607	21,069,607	0	13,806,913	13,806,913	0	7,262,694	7,262,694
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	239,732,884	239,732,884	0	157,096,959	157,096,959	0	82,635,925	82,635,925
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	25,661,897	25,661,897	0	16,816,241	16,816,241	0	8,845,656	8,845,656
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	1,642,091	1,642,091	0	1,076,062	1,076,062	0	566,029	566,029
TOTAL OTHER PRODUCTION PLANT			0	328,255,757	328,255,757	0	215,105,997	215,105,997	0	113,149,760	113,149,760
TOTAL PRODUCTION PLANT			330,328,019	1,237,945,340	1,568,273,359	213,369,025	811,225,580	1,024,594,605	116,958,994	426,719,760	543,678,754

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	628,358	29,262,400	29,890,758	410,632	19,175,651	19,586,283	217,726	10,086,749	10,304,475
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	49,276	30,568,306	30,617,582	32,290	20,031,411	20,063,701	16,986	10,536,895	10,553,881
1	353XXX	Station Equipment	12,695,280	345,545,880	358,241,160	8,298,427	226,436,215	234,734,642	4,396,853	119,109,665	123,506,518
1	354000	Towers & Fixtures	16,034,899	1,167,384	17,202,283	10,478,895	764,987	11,243,882	5,556,004	402,397	5,958,401
1	355000	Poles & Fixtures	5,418	349,564,870	349,570,288	3,541	229,069,859	229,073,400	1,877	120,495,011	120,496,888
1	356000	Overhead Conductors & Devices	12,572,215	168,274,581	180,846,796	8,216,033	110,270,333	118,486,366	4,356,182	58,004,248	62,360,430
1	357000	Underground Conduit	0	3,435,045	3,435,045	0	2,250,985	2,250,985	0	1,184,060	1,184,060
1	358000	Underground Conductors & Devices	0	6,912,582	6,912,582	0	4,529,815	4,529,815	0	2,382,767	2,382,767
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	42,064,280	937,260,351	979,324,631	27,491,336	614,186,708	641,678,044	14,572,944	323,073,643	337,646,587
		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	4,009,791	0	4,009,791	1,371,150	0	1,371,150	2,638,641	0	2,638,641
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	28,517,054	0	28,517,054	20,836,445	0	20,836,445	7,680,609	0	7,680,609
3	362000	Station Equipment	160,374,258	3,186,440	163,560,698	106,701,295	1,980,149	108,681,444	53,672,963	1,206,291	54,879,254
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	534,640,567	0	534,640,567	353,254,710	0	353,254,710	181,385,857	0	181,385,857
99	365000	Overhead Conductors & Devices	338,134,463	0	338,134,463	211,208,202	0	211,208,202	126,926,261	0	126,926,261
99	366000	Underground Conduit	155,162,677	0	155,162,677	102,080,027	0	102,080,027	53,082,650	0	53,082,650
99	367000	Underground Conductors & Devices	271,518,491	0	271,518,491	181,741,684	0	181,741,684	89,776,807	0	89,776,807
99	368000	Line Transformers	322,351,855	0	322,351,855	222,284,337	0	222,284,337	100,067,518	0	100,067,518
99	369XXX	Services	212,688,089	0	212,688,089	138,580,164	0	138,580,164	74,107,925	0	74,107,925
99	371XXX	Installations on Customers' Premises	6,436,678	0	6,436,678	6,436,678	0	6,436,678	0	0	0
99	370XXX	Meters	86,169,027	0	86,169,027	61,472,249	0	61,472,249	24,696,778	0	24,696,778
99	373XXX	Street Light & Signal Systems	77,548,423	0	77,548,423	50,275,114	0	50,275,114	27,273,309	0	27,273,309
		TOTAL DISTRIBUTION PLANT	2,209,983,404	3,186,440	2,213,169,844	1,466,835,682	1,980,149	1,468,815,831	743,147,722	1,206,291	744,354,013
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,513,718	9,345,324	10,859,042	811,811	6,214,734	7,026,545	701,907	3,130,590	3,832,497
4	390XXX	Structures & Improvements	26,739,611	108,702,416	135,442,027	17,747,474	72,288,194	90,035,668	8,992,137	36,414,222	45,406,359
4	391XXX	Office Furniture & Equipment	5,042,166	51,493,056	56,535,222	5,026,693	34,243,397	39,270,090	15,473	17,249,659	17,265,132
4	392XXX	Transportation Equipment	40,358,913	29,720,548	70,079,461	27,472,027	19,764,462	47,236,489	12,886,886	9,956,086	22,842,972
4	393000	Stores Equipment	609,281	4,071,951	4,681,232	412,103	2,707,888	3,119,991	197,178	1,364,063	1,561,241
4	394000	Tools, Shop & Garage Equipment	2,600,971	17,908,370	20,509,341	1,391,333	11,909,245	13,300,578	1,209,638	5,999,125	7,208,763
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	3,836,923	4,252,802	400,088	2,551,592	2,951,680	15,791	1,285,331	1,301,122
4	396XXX	Power Operated Equipment	21,952,553	7,525,518	29,478,071	13,268,521	5,004,545	18,273,066	8,684,032	2,520,973	11,205,005
4	397XXX	Communications Equipment	31,911,207	94,189,379	126,100,586	22,478,993	62,636,879	85,115,872	9,432,214	31,552,500	40,984,714
4	398000	Miscellaneous Equipment	13,505	816,908	830,413	0	543,252	543,252	13,505	273,656	287,161
		TOTAL GENERAL PLANT	131,157,804	327,727,179	458,884,983	89,009,043	217,941,852	306,950,895	42,148,761	109,785,327	151,934,088
		TOTAL PLANT IN SERVICE	2,736,768,361	2,836,118,468	5,572,886,829	1,819,939,940	1,863,875,619	3,683,815,559	916,828,421	972,242,849	1,889,071,270

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

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	(279,178,478)	(77,296,936)	(356,475,414)	(184,132,740)	(50,652,682)	(234,785,422)	(95,045,738)	(26,644,254)	(121,689,992)	
E-ADEP		Hydro Production Plant	0	(186,345,567)	(186,345,567)	0	(122,112,250)	(122,112,250)	0	(64,233,317)	(64,233,317)	
E-ADEP		Other Production Plant	0	(167,732,661)	(167,732,661)	0	(109,915,213)	(109,915,213)	0	(57,817,448)	(57,817,448)	
E-ADEP		Transmission Plant	(27,188,688)	(239,273,342)	(266,462,030)	(16,635,881)	(156,795,821)	(173,431,702)	(10,552,807)	(82,477,521)	(93,030,328)	
E-ADEP		Distribution Plant	(727,193,626)	(481,359)	(727,674,985)	(452,362,753)	(299,131)	(452,661,884)	(274,830,873)	(182,228)	(275,013,101)	
E-ADEP		General Plant	(54,026,652)	(114,171,352)	(168,198,004)	(34,669,292)	(75,925,091)	(110,594,383)	(19,357,360)	(38,246,261)	(57,603,621)	
TOTAL ACCUMULATED DEPRECIATION			(1,087,587,444)	(785,301,217)	(1,872,888,661)	(687,800,666)	(515,700,188)	(1,203,500,854)	(399,786,778)	(269,601,029)	(669,387,807)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,274,640)	(18,274,640)	0	(11,975,371)	(11,975,371)	0	(6,299,269)	(6,299,269)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(440,502)	0	(440,502)	(440,502)	0	(440,502)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,622,867)	(3,622,867)	0	(2,408,158)	(2,408,158)	0	(1,214,709)	(1,214,709)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(13,481,636)	(113,666,387)	(127,148,023)	(13,481,636)	(75,589,284)	(89,070,920)	0	(38,077,103)	(38,077,103)	
E-AAAMT		General Plant - 390200, 396200	0	(1,089,400)	(1,089,400)	0	(724,462)	(724,462)	0	(364,938)	(364,938)	
TOTAL ACCUMULATED AMORTIZATION			(13,922,138)	(136,653,294)	(150,575,432)	(13,922,138)	(90,697,275)	(104,619,413)	0	(45,956,019)	(45,956,019)	
TOTAL ACCUMULATED DEPR/AMORT			(1,101,509,582)	(921,954,511)	(2,023,464,093)	(701,722,804)	(606,397,463)	(1,308,120,267)	(399,786,778)	(315,557,048)	(715,343,826)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,635,258,779	1,914,163,957	3,549,422,736	1,118,217,136	1,257,478,156	2,375,695,292	517,041,643	656,685,801	1,173,727,444	
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	(538,523,969)	(538,523,969)	0	(360,444,863)	(360,444,863)	0	(178,079,106)	(178,079,106)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(52,979,880)	(52,979,880)	0	(35,232,150)	(35,232,150)	0	(17,747,730)	(17,747,730)	
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	(5,794,076)	(5,794,076)	0	(3,796,858)	(3,796,858)	0	(1,997,218)	(1,997,218)	
1		ADFIT - CDA Settlement Costs (283333)	0	275,576	275,576	0	180,585	180,585	0	94,991	94,991	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(949,739)	(949,739)	0	(635,679)	(635,679)	0	(314,060)	(314,060)	
TOTAL ACCUMULATED DFIT			0	(600,796,881)	(600,796,881)	0	(401,807,481)	(401,807,481)	0	(198,989,400)	(198,989,400)	
NET ELECTRIC UTILITY PLANT			1,635,258,779	1,313,367,076	2,948,625,855	1,118,217,136	855,670,675	1,973,887,811	517,041,643	457,696,401	974,738,044	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.143%	37.857%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.932%	33.068%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended October 31, 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	1,635,258,779	1,313,367,076	2,948,625,855	#####	855,670,675	1,973,887,811	517,041,643	457,696,401	974,738,044
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,878,258	41,981,284	49,859,542	5,926,560	27,917,974	33,844,534	1,951,698	14,063,310	16,015,008
4	Accumulated Amortization - AFUDC (182318)	(1,625,698)	(5,530,029)	(7,155,727)	(1,304,202)	(3,677,525)	(4,981,727)	(321,496)	(1,852,504)	(2,174,000)
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)	2,197,663	0	2,197,663	0	0	0	2,197,663	0	2,197,663
99	ADFIT - Boulder Park Disallowed (190040)	84,491	0	84,491	0	0	0	84,491	0	84,491
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 (182318)	16,333,341	0	16,333,341	16,333,341	0	16,333,341	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	24,777,155	0	24,777,155	24,777,155	0	24,777,155	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(4,355,651)	0	(4,355,651)	(4,355,651)	0	(4,355,651)	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)	(4,222,703)	0	(4,222,703)	(1,330,493)	0	(1,330,493)	(2,892,210)	0	(2,892,210)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(61,158,872)	0	(61,158,872)	(42,589,365)	0	(42,589,365)	(18,569,507)	0	(18,569,507)
99	ADFIT-Customer Tax Credit (190393)	12,843,363	0	12,843,363	8,943,767	0	8,943,767	3,899,596	0	3,899,596
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(10,264,982)	0	(10,264,982)	(6,456,752)	0	(6,456,752)	(3,808,230)	0	(3,808,230)
99	Colstrip-Regulatory Asset (182327)	14,290,470	0	14,290,470	7,754,902	0	7,754,902	6,535,568	0	6,535,568
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,063,243	0	1,063,243	983,317	0	983,317	79,926	0	79,926
99	Colstrip Reg Asset ADFIT (283376)	(2,012,743)	0	(2,012,743)	(1,360,076)	0	(1,360,076)	(652,667)	0	(652,667)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(4,972,710)	0	(4,972,710)	(3,462,755)	0	(3,462,755)	(1,509,955)	0	(1,509,955)
99	Colstrip ARO Liability (230027)	(13,268,326)	0	(13,268,326)	(8,670,854)	0	(8,670,854)	(4,597,472)	0	(4,597,472)
99	Colstrip ARO ADFIT (190376)	2,786,348	0	2,786,348	1,820,879	0	1,820,879	965,469	0	965,469
99	Colstrip ARO ADFIT (283377)	(2,150,348)	0	(2,150,348)	(1,360,504)	0	(1,360,504)	(789,844)	0	(789,844)
99	Customer Deposits (235199)	(7,107)	0	(7,107)	(7,107)	0	(7,107)	0	0	0
C-WKC	Working Capital	112,433,253	0	112,433,253	78,948,948	0	78,948,948	33,484,305	0	33,484,305
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	103,320,265	36,451,255	139,771,520	84,532,459	24,240,449	108,772,908	18,787,806	12,210,806	30,998,612
	NET RATE BASE	1,738,579,044	1,349,818,331	3,088,397,375	#####	879,911,124	2,082,660,719	535,829,449	469,907,207	#####

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 October 31, 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)	3,334,442	3,334,442			3,334,442	3,334,442		2,185,060	2,185,060		1,149,382	1,149,382	
	Steam (ED-ID)	4,316,359	4,316,359		4,316,359	4,316,359	4,316,359				4,316,359		4,316,359	
	Steam (ED-WA)	11,800,484	11,800,484		11,800,484	11,800,484	11,800,484	11,800,484			11,800,484		11,800,484	
1	Hydro (ED-AN)	15,623,247	15,623,247			15,623,247	15,623,247		10,237,914	10,237,914		5,385,333	5,385,333	
1	Other (ED-AN)	10,978,161	10,978,161			10,978,161	10,978,161		7,193,989	7,193,989		3,784,172	3,784,172	
Total Electric Production		46,052,693	46,052,693			16,116,843	29,935,850	46,052,693	11,800,484	19,616,963	31,417,447	4,316,359	10,318,887	14,635,246
Electric Transmission														
1	ED-AN	18,797,398	18,797,398			18,797,398	18,797,398		12,317,935	12,317,935		6,479,463	6,479,463	
	ED-ID	274,854	274,854		274,854	274,854	274,854				274,854		274,854	
	ED-WA	518,574	518,574		518,574	518,574	518,574	518,574		518,574			518,574	
Total Electric Transmissic		19,590,826	19,590,826			793,428	18,797,398	19,590,826	518,574	12,317,935	12,836,509	274,854	6,479,463	6,754,317
Electric Distribution														
3	ED-AN	85,313	85,313			85,313	85,313		53,016	53,016		32,297	32,297	
	ED-ID	19,238,282	19,238,282		19,238,282	19,238,282	19,238,282				19,238,282		19,238,282	
	ED-WA	36,748,258	36,748,258		36,748,258	36,748,258	36,748,258	36,748,258		36,748,258			36,748,258	
Total Electric Distribution		56,071,853	56,071,853			55,986,540	85,313	56,071,853	36,748,258	53,016	36,801,274	19,238,282	32,297	19,270,579
Gas Underground Storage														
	GD-AN	720,760		720,760										
	GD-OR	125,280			125,280									
Total Gas Underground St		846,040		720,760	125,280									
Gas Distribution														
	GD-AN	57,431		57,431										
	GD-ID	6,809,477		6,809,477										
	GD-WA	15,514,474		15,514,474										
	GD-OR	10,213,078			10,213,078									
Total Gas Distribution		32,594,460		22,381,382	10,213,078									
General Plant														
4	ED-AN	2,984,966	2,984,966			2,984,966	2,984,966		1,985,032	1,985,032		999,934	999,934	
	ED-ID	509,714	509,714		509,714	509,714	509,714				509,714		509,714	
	ED-WA	1,220,343	1,220,343		1,220,343	1,220,343	1,220,343	1,220,343			1,220,343		1,220,343	
7,4	CD-AA	21,407,760	15,134,216	4,330,362	1,943,182	15,134,216	15,134,216		10,064,405	10,064,405		5,069,811	5,069,811	
9,4	CD-AN	644,743	500,824	143,919		500,824	500,824		333,053	333,053		167,771	167,771	
9	CD-ID	475,898	369,668	106,230		369,668	369,668				369,668		369,668	
9	CD-WA	2,243,531	1,742,730	500,801		1,742,730	1,742,730	1,742,730		1,742,730			1,742,730	
8	GD-AA	379,484		260,842	118,642									
	GD-AN	31,527		31,527										
	GD-ID	38,746		38,746										
	GD-WA	1,090,932		1,090,932										
	GD-OR	207,955			207,955									
Total General Plant		31,235,599	22,462,461	6,503,359	2,269,779	3,842,455	18,620,006	22,462,461	2,963,073	12,382,490	15,345,563	879,382	6,237,516	7,116,898
Total Depreciation Expens		186,391,471	144,177,833	29,605,501	12,608,137	76,739,266	67,438,567	144,177,833	52,030,389	44,370,404	96,400,793	24,708,877	23,068,163	47,777,040

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	62.143%	37.857%
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 AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended October 31, 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	
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	259,237	259,237		259,237	259,237		169,878	169,878		89,359	89,359	
Total Production/Transmission			1,177,636	1,177,636		1,177,636	1,177,636		771,705	771,705		405,931	405,931	
Distribution														
	Franchises (302000)	ED-WA	108,133	108,133		108,133	108,133		108,133	108,133				
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866				
Total Distribution			113,999	113,999		113,999	113,999		113,999	113,999				
General Plant - 303000														
7,4		CD-AA	414,833	293,266	83,913	37,654		293,266	293,266		195,025	195,025	98,241	98,241
9,1		CD-AN	9,729	7,557	2,172			7,557	7,557		4,952	4,952	2,605	2,605
		GD-ID	14,795		14,795									
		GD-WA	24,862		24,862									
		GD-OR	8,065			8,065								
Total General Plant - 303000			472,284	300,823	125,742	45,719		300,823	300,823		199,977	199,977	100,846	100,846
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	43,975,898	31,088,761	8,895,445	3,991,692		31,088,761	31,088,761		20,674,337	20,674,337	10,414,424	10,414,424
9,4		CD-AN	122,896	95,463	27,433			95,463	95,463		63,484	63,484	31,979	31,979
9,4		CD-ID	0	0	0		0	0	0		0	0	0	0
9,4		CD-WA	3,713,002	2,884,186	828,816		2,884,186	2,884,186	2,884,186	2,884,186				
4		ED-AN	5,806,895	5,806,895				5,806,895	5,806,895		3,861,643	3,861,643	1,945,252	1,945,252
		ED-ID	0	0			0	0	0		0	0	0	0
		ED-WA	942,529	942,529			942,529	942,529	942,529	942,529				
8		GD-AA	89,009		61,181	27,828								
		GD-AN	0		0									
		GD-OR	6,188			6,188								
Total Miscellaneous IT Intangible Plt - 3031XX			54,656,417	40,817,834	9,812,875	4,025,708		3,826,715	36,991,119	40,817,834		3,826,715	24,599,464	28,426,179
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0	0								
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0
4		ED-AN	422,431	422,431				422,431	422,431		280,921	280,921	141,510	141,510
		GD-OR	0			0								
Total General Plant - 390200, 396200			422,431	422,431	0	0		422,431	422,431		280,921	280,921	141,510	141,510
Total Amortization Expense			56,842,767	42,832,723	9,938,617	4,071,427		3,940,714	38,892,009	42,832,723		3,940,714	25,852,067	29,792,781

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended October 31, 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)	(77,296,936)	(77,296,936)			(77,296,936)	(77,296,936)		(50,652,682)	(50,652,682)		(26,644,254)	(26,644,254)	
	Steam (ED-ID)	(95,045,738)	(95,045,738)		(95,045,738)	(95,045,738)	(95,045,738)				(95,045,738)		(95,045,738)	
	Steam (ED-WA)	(184,132,740)	(184,132,740)		(184,132,740)	(184,132,740)	(184,132,740)			(184,132,740)				
1	Hydro (ED-AN)	(186,345,567)	(186,345,567)			(186,345,567)	(186,345,567)		(122,112,250)	(122,112,250)		(64,233,317)	(64,233,317)	
1	Other (ED-AN)	(167,732,661)	(167,732,661)			(167,732,661)	(167,732,661)		(109,915,213)	(109,915,213)		(57,817,448)	(57,817,448)	
Total Electric Production		(710,553,642)	(710,553,642)		(279,178,478)	(431,375,164)	(710,553,642)		(184,132,740)	(282,680,145)	(466,812,885)	(95,045,738)	(148,695,019)	(243,740,757)
Electric Transmission														
1	ED-AN	(239,273,342)	(239,273,342)			(239,273,342)	(239,273,342)		(156,795,821)	(156,795,821)		(82,477,521)	(82,477,521)	
	ED-ID	(10,552,807)	(10,552,807)		(10,552,807)	(10,552,807)	(10,552,807)				(10,552,807)		(10,552,807)	
	ED-WA	(16,635,881)	(16,635,881)		(16,635,881)	(16,635,881)	(16,635,881)			(16,635,881)				
Total Electric Transmissic		(266,462,030)	(266,462,030)		(27,188,688)	(239,273,342)	(266,462,030)		(16,635,881)	(156,795,821)	(173,431,702)	(10,552,807)	(82,477,521)	(93,030,328)
Electric Distribution														
3	ED-AN	(481,359)	(481,359)			(481,359)	(481,359)		(299,131)	(299,131)		(182,228)	(182,228)	
	ED-ID	(274,830,873)	(274,830,873)		(274,830,873)	(274,830,873)	(274,830,873)				(274,830,873)		(274,830,873)	
	ED-WA	(452,362,753)	(452,362,753)		(452,362,753)	(452,362,753)	(452,362,753)		(452,362,753)	(452,362,753)				
Total Electric Distribution		(727,674,985)	(727,674,985)		(727,193,626)	(481,359)	(727,674,985)		(452,362,753)	(299,131)	(452,661,884)	(274,830,873)	(182,228)	(275,013,101)
Gas Underground Storage														
	GD-AN	(19,084,544)	(19,084,544)											
	GD-OR	(1,621,997)		(1,621,997)										
Total Gas Underground St		(20,706,541)		(1,621,997)										
Gas Distribution														
	GD-AN	(2,013,931)	(2,013,931)											
	GD-ID	(100,578,487)	(100,578,487)		(100,578,487)	(100,578,487)	(100,578,487)							
	GD-WA	(184,327,872)	(184,327,872)		(184,327,872)	(184,327,872)	(184,327,872)							
	GD-OR	(138,827,190)		(138,827,190)										
Total Gas Distribution		(425,747,480)		(286,920,290)	(138,827,190)									
General Plant														
4	ED-AN	(38,197,442)	(38,197,442)			(38,197,442)	(38,197,442)		(25,401,681)	(25,401,681)		(12,795,761)	(12,795,761)	
	ED-ID	(13,508,644)	(13,508,644)		(13,508,644)	(13,508,644)	(13,508,644)				(13,508,644)		(13,508,644)	
	ED-WA	(25,857,405)	(25,857,405)		(25,857,405)	(25,857,405)	(25,857,405)		(25,857,405)	(25,857,405)				
7,4	CD-AA	(98,017,652)	(69,293,579)	(19,827,011)	(8,897,062)	(69,293,579)	(69,293,579)		(46,080,923)	(46,080,923)		(23,212,656)	(23,212,656)	
9,4	CD-AN	(8,600,029)	(6,680,331)	(1,919,698)		(6,680,331)	(6,680,331)		(4,442,487)	(4,442,487)		(2,237,844)	(2,237,844)	
9	CD-ID	(7,529,437)	(5,848,716)	(1,680,721)		(5,848,716)	(5,848,716)				(5,848,716)		(5,848,716)	
9	CD-WA	(11,344,122)	(8,811,887)	(2,532,235)		(8,811,887)	(8,811,887)		(8,811,887)	(8,811,887)				
8	GD-AA	(2,411,153)		(1,657,330)	(753,823)									
	GD-AN	(3,923,851)		(3,923,851)										
	GD-ID	(2,455,497)		(2,455,497)										
	GD-WA	(12,434,898)		(12,434,898)										
	GD-OR	(5,703,612)		(5,703,612)										
Total General Plant		(229,983,742)	(168,198,004)	(46,431,241)	(15,354,497)	(54,026,652)	(114,171,352)	(168,198,004)	(34,669,292)	(75,925,091)	(110,594,383)	(19,357,360)	(38,246,261)	(57,603,621)
Total Accumulated Depr		(2,381,128,420)	(1,872,888,661)	(352,436,075)	(155,803,684)	(1,087,587,444)	(785,301,217)	(1,872,888,661)	(687,800,666)	(515,700,188)	(1,203,500,854)	(399,786,778)	(269,601,029)	(669,387,807)

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	37.857%
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 October 31, 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	(15,498,688)	(15,498,688)			(15,498,688)	(15,498,688)		(10,156,290)	(10,156,290)		(5,342,398)	(5,342,398)	
1	Misc Intangible Plt (3030 ED-AN	(2,775,952)	(2,775,952)			(2,775,952)	(2,775,952)		(1,819,081)	(1,819,081)		(956,871)	(956,871)	
Total Production/Transmission		(18,274,640)	(18,274,640)			(18,274,640)	(18,274,640)		(11,975,371)	(11,975,371)		(6,299,269)	(6,299,269)	
Distribution														
	Franchises (302000) ED-WA	(375,342)	(375,342)			(375,342)	(375,342)	(375,342)		(375,342)				
	Misc Intangible Plt (3030 ED-WA	(65,160)	(65,160)			(65,160)	(65,160)	(65,160)		(65,160)				
Total Distribution		(440,502)	(440,502)			(440,502)	(440,502)	(440,502)		(440,502)				
General Plant - 303000														
7,4	CD-AA	(4,966,650)	(3,511,173)	(1,004,654)	(450,823)	(3,511,173)	(3,511,173)		(2,334,965)	(2,334,965)		(1,176,208)	(1,176,208)	
9,1	CD-AN	(143,791)	(111,694)	(32,097)		(111,694)	(111,694)		(73,193)	(73,193)		(38,501)	(38,501)	
	GD-ID	(157,583)		(157,583)										
	GD-WA	(311,457)		(311,457)										
	GD-OR	(127,657)			(127,657)									
Total General Plant - 303000		(5,707,138)	(3,622,867)	(1,505,791)	(578,480)	(3,622,867)	(3,622,867)		(2,408,158)	(2,408,158)		(1,214,709)	(1,214,709)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(144,749,945)	(102,330,973)	(29,280,020)	(13,138,952)	(102,330,973)	(102,330,973)		(68,051,120)	(68,051,120)		(34,279,853)	(34,279,853)	
9,4	CD-AN	(373,245)	(289,929)	(83,316)		(289,929)	(289,929)		(192,806)	(192,806)		(97,123)	(97,123)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(14,924,271)	(11,592,875)	(3,331,396)		(11,592,875)	(11,592,875)	(11,592,875)		(11,592,875)		0	0	
4	ED-AN	(11,045,485)	(11,045,485)			(11,045,485)	(11,045,485)		(7,345,358)	(7,345,358)		(3,700,127)	(3,700,127)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(1,888,761)	(1,888,761)			(1,888,761)	(1,888,761)	(1,888,761)		(1,888,761)				
8	GD-AA	(249,306)		(171,363)	(77,943)									
	GD-AN	0		0										
	GD-OR	(6,188)			(6,188)									
Total Misc IT Intangible Plant - 3031XX		(173,237,201)	(127,148,023)	(32,866,095)	(13,223,083)	(13,481,636)	(113,666,387)	(127,148,023)	(13,481,636)	(75,589,284)	(89,070,920)	0	(38,077,103)	(38,077,103)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0	
9	CD-ID	0	0	0		0	0					0	0	
9	CD-WA	0	0	0		0	0	0	0	0				
4	ED-AN	(1,089,400)	(1,089,400)			(1,089,400)	(1,089,400)		(724,462)	(724,462)		(364,938)	(364,938)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,089,400)	(1,089,400)	0	0	0	(1,089,400)	(1,089,400)	0	(724,462)	(724,462)	0	(364,938)	(364,938)
Total Accumulated Amortization		(198,748,881)	(150,575,432)	(34,371,886)	(13,801,563)	(13,922,138)	(136,653,294)	(150,575,432)	(13,922,138)	(90,697,275)	(104,619,413)	0	(45,956,019)	(45,956,019)

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 October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,373,315	8,294,951	2,934,294	9,144,070	20,373,315	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	128,978,387	0	0	91,181,271	91,181,271	0	0	26,089,748	26,089,748	0	11,707,368	11,707,368
9	CD-WA / ID / AN	30,751,875	9,452,523	6,057,843	8,377,075	23,887,441	2,716,332	1,740,817	2,407,285	6,864,434	0	0	0
	TOTAL ACCOUNT	209,437,812	17,747,474	8,992,137	108,702,416	135,442,027	27,766,932	1,740,817	28,497,033	58,004,782	4,283,635	11,707,368	15,991,003
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,886,040	834,355	7,798	2,043,887	2,886,040	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	69,594,658	0	0	49,199,944	49,199,944	0	0	14,077,607	14,077,607	0	6,317,107	6,317,107
9	CD-WA / ID / AN	5,727,797	4,192,338	7,675	249,225	4,449,238	1,204,734	2,206	71,619	1,278,559	0	0	0
	TOTAL ACCOUNT	78,624,394	5,026,693	15,473	51,493,056	56,535,222	1,437,857	2,206	14,266,536	15,706,599	12,109	6,370,464	6,382,573
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	59,139,872	25,832,701	11,994,003	21,313,168	59,139,872	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,270,582	0	0	0	0	10,011,164	3,555,134	2,704,284	16,270,582	0	0	0
99	GD-OR / AS	4,900,122	0	0	0	0	0	0	0	0	4,900,122	0	4,900,122
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,571,576	0	0	5,352,726	5,352,726	0	0	1,531,578	1,531,578	0	687,272	687,272
9	CD-WA / ID / AN	7,192,335	1,639,325	892,883	3,054,654	5,586,862	471,086	256,584	877,803	1,605,473	0	0	0
	TOTAL ACCOUNT	95,171,675	27,472,026	12,886,886	29,720,548	70,079,460	10,482,250	3,811,718	5,180,468	19,474,436	4,900,122	717,657	5,617,779

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,406,415	353,236	197,178	3,649,181	4,199,595	101,508	56,662	1,048,650	1,206,820	0	0	0	
		TOTAL ACCOUNT	6,134,866	412,102	197,178	4,071,951	4,681,231	323,861	56,662	1,051,183	1,431,706	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,962,345	1,371,123	456,365	6,134,857	7,962,345	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,631,485	0	0	0	0	2,702,813	427,736	500,936	3,631,485	0	0	0	
99		GD-OR / AS	1,055,128	0	0	0	0	0	0	0	0	1,055,128	0	1,055,128	
8		GD-AA	5,755,898	0	0	0	0	0	0	3,956,374	3,956,374	0	1,799,524	1,799,524	
7		CD-AA	15,521,281	0	0	10,972,769	10,972,769	0	0	3,139,645	3,139,645	0	1,408,867	1,408,867	
9		CD-WA / ID / AN	2,026,608	20,210	753,273	800,745	1,574,228	5,808	216,465	230,107	452,380	0	0	0	
		TOTAL ACCOUNT	35,952,745	1,391,333	1,209,638	17,908,371	20,509,342	2,708,621	644,201	7,827,062	11,179,884	1,055,128	3,208,391	4,263,519	
	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	3,199,538	400,088	15,791	2,783,659	3,199,538	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,141,688	400,088	15,791	3,836,923	4,252,802	106,253	0	556,115	662,368	18,586	207,932	226,518	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	27,969,037	13,016,780	8,291,584	6,660,673	27,969,037	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,105,582	0	0	0	0	2,508,958	776,035	820,589	4,105,582	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	34,108,642	13,268,522	8,684,032	7,525,518	29,478,072	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 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	46,522,713	13,057,836	6,550,870	26,914,007	46,522,713	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	
99	GD-OR / AS	754,626	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	0	76,065	76,065	
7	CD-AA	93,096,616	0	0	65,814,653	65,814,653	0	0	18,831,583	0	8,450,380	8,450,380	
9	CD-WA/ ID / AN	17,718,298	9,421,156	2,881,344	1,460,719	13,763,219	2,707,318	828,000	419,761	3,955,079	0	0	
	TOTAL ACCOUNT	159,233,908	22,478,992	9,432,214	94,189,379	126,100,585	3,309,108	1,118,445	19,424,699	23,852,252	754,626	8,526,445	9,281,071
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	280,702	0	6,846	273,856	280,702	0	0	0	0	0	0	
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	9,092	0	9,092	
8	GD-AA	889	0	0	0	0	0	0	611	0	278	278	
7	CD-AA	758,577	0	0	536,276	536,276	0	0	153,445	0	68,856	68,856	
9	CD-WA/ ID / AN	17,295	0	6,659	6,775	13,434	0	1,914	1,947	3,861	0	0	
	TOTAL ACCOUNT	1,066,555	0	13,505	816,907	830,412	0	1,914	156,003	157,917	9,092	69,134	78,226
	TOTAL GENERAL PLANT	643,702,279	89,009,041	42,148,760	327,727,180	458,884,981	51,985,364	8,362,371	80,587,590	140,935,325	11,943,441	31,938,532	43,881,973

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 INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended October 31, 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,987,594	319,716	0	11,667,878	11,987,594	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,624,207	319,716	0	16,217,609	16,537,325	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,044,149	3,859,160	0	19,184,989	23,044,149	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	252,748	0	0	0	0	0	0	0	0	252,748	0	
8		GD-AA	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	
7		CD-AA	128,669,071	0	0	90,962,599	90,962,599	0	0	26,027,180	26,027,180	0	11,679,292	
9		CD-WA / ID / AN	766,480	129,481	0	465,906	595,387	37,208	0	133,885	171,093	0	0	
		TOTAL ACCOUNT	153,176,972	3,988,641	0	110,613,494	114,602,135	37,208	0	26,466,613	26,503,821	252,748	11,818,268	12,071,016
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,320,993	0	0	3,320,993	3,320,993	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	16,179,157	0	0	11,437,855	11,437,855	0	0	3,272,720	3,272,720	0	1,468,582	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	19,500,150	0	0	14,758,848	14,758,848	0	0	3,272,720	3,272,720	0	1,468,582	1,468,582
	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 October 31, 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	11,827,748	0	0	8,361,626	8,361,626	0	0	2,392,517	2,392,517	0	1,073,605	1,073,605
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	11,926,192	0	0	8,460,070	8,460,070	0	0	2,392,517	2,392,517	0	1,073,605	1,073,605
	TOTAL		360,840,401	20,523,121	0	247,954,650	268,477,771	5,207,995	771,517	59,211,728	65,191,240	678,699	26,492,691	27,171,390

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 October 31, 2022 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(74,055,011)	(52,353,190)	(14,979,848)	(6,721,973)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(806,779)	(626,690)	(180,089)	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>(78,857,538)</u>	<u>(55,804,674)</u>	<u>(15,968,197)</u>	<u>(7,084,667)</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
COMMON WORKING CAPITAL
For Twelve Months Ended October 31, 2022
Ending Balance Basis

Report ID:
C-WKC-12E

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	5,841,001	5,841,001	0	0	0	0	5,841,001
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	(309)	(309)	0	0	0	0	(309)
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	85,466,434	36,872,357	0	122,338,791	78,948,948	33,484,305	6,517,486	3,388,052	0
TOTAL		85,466,434	36,872,357	5,841,529	128,180,320	78,948,948	33,484,305	6,517,486	3,388,052	5,841,529

ALLOCATION RATIOS:

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

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

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