

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	164,972,330	111,090,898	53,881,432
	Adjustments			
	Adjusted Net Operating Income (Loss)	164,972,330	111,090,898	53,881,432
E-APL	Electric Net Rate Base	2,985,808,692	2,016,385,750	969,422,942
	RATE OF RETURN	5.525%	5.509%	5.558%

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers - AMA Percent	12-01-2021 thru 11-30-2022	407,798 100.000%	265,735 65.163%	142,063 34.837%
3	E-OPS	Direct Distribution Operating Expense Percent	12-01-2021 thru 11-30-2022	42,611,954 100.000%	26,803,192 62.901%	15,808,762 37.099%
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accts 500 - 598		28,881,614	16,720,518	12,161,096
		Direct O & M Accts 901 - 935		41,330,083	28,709,390	12,620,693
		Total		70,211,697	45,429,908	24,781,789
		Percentage		100.000%	64.704%	35.296%
		Direct Labor Accts 500 - 598		11,062,279	7,376,236	3,686,043
		Direct Labor Accts 901 - 935		6,332,931	4,359,405	1,973,526
		Total		17,395,210	11,735,641	5,659,569
		Percentage		100.000%	67.465%	32.535%
		Number of Customers		405,775	264,439	141,336
		Percentage		100.000%	65.169%	34.831%
		Net Direct Plant		1,447,497,356	993,951,438	453,545,918
		Percentage		100.000%	68.667%	31.333%
4		Total Percentages		400.000%	266.005%	133.995%
		Percent		100.000%	66.501%	33.499%

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 500 - 894		57,593,346	46,412,847	11,180,499	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		142,841,884	121,811,494	21,030,390	0
		Percentage		100.000%	85.277%	14.723%	0.000%
		Direct Labor Accts 500 - 894		56,931,970	47,158,546	9,773,424	0
		Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
		Total		79,323,635	66,079,652	13,243,983	0
		Percentage		100.000%	83.304%	16.696%	0.000%
		Number of Customers at		672,312	405,775	266,537	0
		Percentage		100.000%	60.355%	39.645%	0.000%
		Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
		Percentage		100.000%	81.777%	18.223%	0.000%
9		Total Percentages		400.000%	310.713%	89.287%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	11-01-2021 thru 11-30-2022	1,440,812,538	985,970,841	454,841,697	
		Percent		100.000%	68.432%	31.568%	
11		Book Depreciation	12-01-2021 thru 11-30-2022	144,705,433	96,740,029	47,965,404	
		Percent		100.000%	66.853%	33.147%	

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	11-01-2021 thru 11-30-2022	3,465,565,238 100.000%	2,322,547,599 67.018%	1,143,017,639 32.982%
13	E-PLT	Net Electric General Plant - AMA Percent	11-01-2021 thru 11-30-2022	293,429,933 100.000%	198,645,196 67.698%	94,784,737 32.302%
14		Net Allocated Schedule M's - AMA Percent	12-01-2021 thru 11-30-2022	-120,854,466 100.000%	-82,035,572 67.880%	-38,818,894 32.120%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 2022
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 2022
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended November 30, 2022
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended November 30, 2022
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 2022
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended November 30, 2022
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	135,011	135,011	0	87,977	87,977	0	47,034	47,034
2	902000	Meter Reading Expenses	548,428	157,052	705,480	399,359	102,340	501,699	149,069	54,712	203,781
2	903XXX	Customer Records & Collection Expenses	871,752	7,186,778	8,058,530	419,565	4,683,120	5,102,685	452,187	2,503,658	2,955,845
2	904000	Uncollectible Accounts	944,600	2	944,602	318,678	1	318,679	625,922	1	625,923
2	905000	Misc Customer Accounts	0	221,506	221,506	0	144,340	144,340	0	77,166	77,166
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,364,780	7,700,349	10,065,129	1,137,602	5,017,778	6,155,380	1,227,178	2,682,571	3,909,749
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	33,305,887	170,752	33,476,639	22,813,496	111,267	22,924,763	10,492,391	59,485	10,551,876
2	909000	Advertising	267,826	478,259	746,085	226,807	311,648	538,455	41,019	166,611	207,630
2	910000	Misc Customer Service & Info Exp	0	130,653	130,653	0	85,137	85,137	0	45,516	45,516
		TOTAL CUSTOMER SERVICE & INFO EXP	33,573,713	779,664	34,353,377	23,040,303	508,052	23,548,355	10,533,410	271,612	10,805,022
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	198,434	0	198,434	198,434	0	198,434	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	198,434	0	198,434	198,434	0	198,434	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	738,370	35,680,290	36,418,660	607,778	23,727,750	24,335,528	130,592	11,952,540	12,083,132
4	921000	Office Supplies & Expenses	(1,917)	4,126,488	4,124,571	(1,960)	2,744,156	2,742,196	43	1,382,332	1,382,375
4	922000	Admin Exp Transferred--Credit	0	(95,385)	(95,385)	0	(63,432)	(63,432)	0	(31,953)	(31,953)
4	923000	Outside Services Employed	950,815	13,458,529	14,409,344	926,761	8,950,056	9,876,817	24,054	4,508,473	4,532,527
4	924000	Property Insurance Premium	0	2,391,342	2,391,342	0	1,590,266	1,590,266	0	801,076	801,076
4	925XXX	Injuries and Damages	3,224,307	6,629,076	9,853,383	2,234,289	4,408,402	6,642,691	990,018	2,220,674	3,210,692
4	926XXX	Employee Pensions and Benefits	3,983,426	24,585,609	28,569,035	2,748,158	16,349,676	19,097,834	1,235,268	8,235,933	9,471,201
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,452,157	4,302,910	6,755,067	1,776,184	2,819,697	4,595,881	675,973	1,483,213	2,159,186
4	930000	Miscellaneous General Expenses	217,588	5,428,168	5,645,756	192,307	3,609,786	3,802,093	25,281	1,818,382	1,843,663
4	931000	Rents	8,400	781,331	789,731	0	519,593	519,593	8,400	261,738	270,138
4	935000	Maintenance of General Plant	2,019,612	12,663,362	14,682,974	1,457,457	8,421,262	9,878,719	562,155	4,242,100	4,804,255
		TOTAL ADMIN & GEN OPERATING EXP	13,593,958	109,951,720	123,545,678	9,940,974	73,077,212	83,018,186	3,652,984	36,874,508	40,527,492

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended November 30, 2022
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,852,235	18,564,648	22,416,883	2,971,609	12,345,677	15,317,286	880,626	6,218,971	7,099,597
E-AMTX		Amortization Expense-General Plant - 303000	0	300,823	300,823	0	199,977	199,977	0	100,846	100,846
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,854,113	36,739,057	40,593,170	3,854,113	24,431,840	28,285,953	0	12,307,217	12,307,217
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	422,431	422,431	0	280,921	280,921	0	141,510	141,510
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	2,688,032	0	2,688,032	2,688,032	0	2,688,032	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,598,622	0	1,598,622	1,598,622	0	1,598,622	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	341,026	1,628,169	1,969,195	284,605	1,091,166	1,375,771	56,421	537,003	593,424
99	407314	Regulatory Debit - FISERVE Amortization	446,243	0	446,243	349,112	0	349,112	97,131	0	97,131
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(1,526,529)	0	(1,526,529)	(1,526,529)	0	(1,526,529)	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	1,747,340	0	1,747,340	1,747,340	0	1,747,340	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(12,598,017)	0	(12,598,017)	(6,742,086)	0	(6,742,086)	(5,855,931)	0	(5,855,931)
E-OTX		Taxes Other Than FIT--A&G	1,158,433	6,019,126	7,177,559	777,394	4,002,779	4,780,173	381,039	2,016,347	2,397,386
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,561,498	63,674,254	65,235,752	6,002,212	42,352,360	48,354,572	(4,440,714)	21,321,894	16,881,180
		TOTAL ADMIN & GENERAL EXPENSES	15,155,456	173,625,974	188,781,430	15,943,186	115,429,572	131,372,758	(787,730)	58,196,402	57,408,672
		TOTAL EXPENSES BEFORE FIT	217,971,356	794,150,528	1,012,121,884	143,743,826	521,785,904	665,529,730	74,227,530	272,364,624	346,592,154
		NET OPERATING INCOME (LOSS) BEFORE FIT			146,267,967			102,268,106			43,999,861
E-FIT		FEDERAL INCOME TAX			9,085,363			5,553,464			3,531,899
E-FIT		DEFERRED FEDERAL INCOME TAX			(27,304,938)			(14,058,574)			(13,246,364)
E-FIT		AMORTIZED ITC			(484,788)			(317,682)			(167,106)
		ELECTRIC NET OPERATING INCOME (LOSS)			164,972,330			111,090,898			53,881,432

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers - AMA	100.000%	65.163%	34.837%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.901%	37.099%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-456-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(23,252)	741,937	718,685	(47,652)	486,191	438,539	24,400	255,746	280,146
1	456010	Other Electric Rev-Financial	0	95,217	95,217	0	62,396	62,396	0	32,821	32,821
1	456015	Other Electric Rev-CT Fuel Sales	0	84,092,744	84,092,744	0	55,105,975	55,105,975	0	28,986,769	28,986,769
1	456016	Other Electric Rev-Resource Opt	0	4,823,467	4,823,467	0	3,160,818	3,160,818	0	1,662,649	1,662,649
1	456017	Other Electric Rev-Non Resource	0	121,902	121,902	0	79,882	79,882	0	42,020	42,020
1	456018	Other Electric Rev-Extraction	0	589,583	589,583	0	386,354	386,354	0	203,229	203,229
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	3,250	3,250	0	2,130	2,130	0	1,120	1,120
1	456030	Other Electric Rev-Clearwater	(165,000)	1,687,500	1,522,500	0	1,105,819	1,105,819	(165,000)	581,681	416,681
1	456050	Other Electric Rev-Attachment Fees	445,799	6,078	451,877	311,410	3,983	315,393	134,389	2,095	136,484
1	456100	Transmission Revenue of Others	0	26,480,032	26,480,032	0	17,352,365	17,352,365	0	9,127,667	9,127,667
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	605,497	605,497	0	318,503	318,503
1	456130	Ancillary Services Revenue	0	1,181,851	1,181,851	0	774,467	774,467	0	407,384	407,384
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(18,648,952)	0	(18,648,952)	(12,028,408)	0	(12,028,408)	(6,620,544)	0	(6,620,544)
1	456329	Amortization Res Decoupling Deferral	4,797,765	0	4,797,765	1,857,474	0	1,857,474	2,940,291	0	2,940,291
1	456338	Non-res Decoupling Deferred Rev	7,652	0	7,652	1,082,692	0	1,082,692	(1,075,040)	0	(1,075,040)
1	456339	Amortization Non-res Decoupling	(13,891,346)	0	(13,891,346)	(12,144,046)	0	(12,144,046)	(1,747,300)	0	(1,747,300)
1	456380	Other Electric Revenue-Clearwater	369,855	0	369,855	0	0	0	369,855	0	369,855
1	456700	Other Electric Rev-Low Voltage	187,548	0	187,548	124,757	0	124,757	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,166,125	1,166,125	0	613,403	613,403
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(3,321,052)	(3,321,052)	0	(2,176,285)	(2,176,285)	0	(1,144,767)	(1,144,767)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	3,321,052	3,321,052	0	2,176,285	2,176,285	0	1,144,767	1,144,767
1	456730	Other Elec Rev-Intraco Thermal	0	12,369,450	12,369,450	0	8,105,701	8,105,701	0	4,263,749	4,263,749
TOTAL ACCOUNT 456			(26,919,931)	134,896,539	107,976,608	(20,843,773)	88,397,703	67,553,930	(6,076,158)	46,498,836	40,422,678

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	139,513,635	139,513,635	0	91,423,285	91,423,285	0	48,090,350	48,090,350
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,452,404	1,452,404	0	951,760	951,760	0	500,644	500,644
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,654,413	0	10,654,413	0	0	0	10,654,413	0	10,654,413
1	555550	Non Monetary - Exchange Power	0	(37,932)	(37,932)	0	(24,857)	(24,857)	0	(13,075)	(13,075)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,275,822	3,275,822	0	2,146,646	2,146,646	0	1,129,176	1,129,176
1	555710	Intercompany Purchase	0	1,181,851	1,181,851	0	774,467	774,467	0	407,384	407,384
1	555740	Purchased Power - EIM	0	6,359,652	6,359,652	0	4,167,480	4,167,480	0	2,192,172	2,192,172
TOTAL ACCOUNT 555			10,654,413	151,745,432	162,399,845	0	99,438,781	99,438,781	10,654,413	52,306,651	62,961,064

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	33,169	5,955,474	5,988,643	33,169	3,902,622	3,935,791	0	2,052,852	2,052,852
1	557010	Other Power Supply Expense - Financial	0	18,546,795	18,546,795	0	12,153,715	12,153,715	0	6,393,080	6,393,080
1	557018	Merchandise Processing Fee	0	48,071	48,071	0	31,501	31,501	0	16,570	16,570
1	557150	Fuel - Economic Dispatch	0	15,133,342	15,133,342	0	9,916,879	9,916,879	0	5,216,463	5,216,463
1	557160	Power Supply Expense - Miscellaneous	0	561,256	561,256	0	367,791	367,791	0	193,465	193,465
99	557161	Unbilled Add-Ons	493,567	0	493,567	631,083	0	631,083	(137,516)	0	(137,516)
1	557165	Other Resource Costs-CAISO Charges	0	175,393	175,393	0	114,935	114,935	0	60,458	60,458
1	557170	Broker Fees - Power	0	378,366	378,366	0	247,943	247,943	0	130,423	130,423
1	557171	REC Broker Fees	0	52,904	52,904	0	34,668	34,668	0	18,236	18,236
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,967,277	0	1,967,277	1,967,277	0	1,967,277	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(13,904,769)	0	(13,904,769)	(13,904,769)	0	(13,904,769)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(7,317,886)	0	(7,317,886)	(7,317,886)	0	(7,317,886)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,710,710	0	1,710,710	1,710,710	0	1,710,710	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,800,778)	0	(1,800,778)	(1,800,778)	0	(1,800,778)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	391,035	0	391,035	0	0	0	391,035	0	391,035
99	557390	Idaho PCA Amortization	7,526,605	0	7,526,605	0	0	0	7,526,605	0	7,526,605
1	557395	Optional Renewable Power Expense Offset	0	1,543	1,543	0	1,011	1,011	0	532	532
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,006,955	5,006,955	0	3,281,058	3,281,058	0	1,725,897	1,725,897
1	557711	Turbine Gas Bookout Offset	0	(5,006,955)	(5,006,955)	0	(3,281,058)	(3,281,058)	0	(1,725,897)	(1,725,897)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	51,503,470	51,503,470	0	33,750,224	33,750,224	0	17,753,246	17,753,246
TOTAL ACCOUNT 557			(10,082,392)	92,356,614	82,274,222	(18,183,696)	60,521,289	42,337,593	8,101,304	31,835,325	39,936,629

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	172,313	170,752	343,065	95,759	111,267	207,026	76,554	59,485	136,039
99	908600	Public Purpose Tariff Rider Expense Offset	32,592,483	0	32,592,483	22,049,592	0	22,049,592	10,542,891	0	10,542,891
99	908610	Limited Income Tax Refund Program	190,778	0	190,778	190,778	0	190,778	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	350,313	0	350,313	477,367	0	477,367	(127,054)	0	(127,054)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,305,887	170,752	33,476,639	22,813,496	111,267	22,924,763	10,492,391	59,485	10,551,876

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.163%	34.837%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended November 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.79%	54.79%
2	Cost of Debt		4.664%	4.668%
	Total Weighted Cost		2.555%	2.558%
E-APL	Net Rate Base	2,985,808,692	2,016,385,750	969,422,942
	Interest Deduction for FIT Calculation	76,316,495	51,518,656	24,797,839
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended November 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,158,389,851	767,797,836	390,592,015
E-OPS	Less: Operating & Maintenance Expense	758,964,043	480,125,772	278,838,271
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	164,106,388	114,257,325	49,849,063
E-OTX	Less: Taxes Other than FIT	89,051,453	71,146,633	17,904,820
	Net Operating Income Before FIT	146,267,967	102,268,106	43,999,861
E-INT	Less: Interest Expense	76,316,495	51,518,656	24,797,839
E-OTX	Less: ID ITC Deferred & Amortization	(8,826)	0	(8,826)
E-SCM	Plus: Schedule M Adjustments	(26,679,014)	(24,304,383)	(2,374,631)
	Taxable Net Operating Income	43,263,632	26,445,067	16,818,565
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	9,085,363	5,553,464	3,531,899
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	9,085,363	5,553,464	3,531,899
E-DTE	Deferred FIT	(3,591,700)	(923,088)	(2,668,612)
E-DTE	Customer Tax Credit Amortization	(23,713,238)	(13,135,486)	(10,577,752)
1	411400 Amortized Investment Tax Credit	(484,788)	(317,682)	(167,106)
	Total Net FIT/Deferred FIT	(18,704,363)	(8,822,792)	(9,881,571)

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-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	80,989,384	106,315,939	187,305,323	56,179,469	70,210,539	126,390,008	24,809,915	36,105,400	60,915,315
12	997001 Contributions In Aid of Construction	0	12,756,648	12,756,648	0	8,549,250	8,549,250	0	4,207,398	4,207,398
12	997002 Injuries and Damages	0	163,991	163,991	0	109,903	109,903	0	54,088	54,088
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual	0	1,388,802	1,388,802	0	930,747	930,747	0	458,055	458,055
99	997007 Idaho PCA	7,278,500	0	7,278,500	0	0	0	7,278,500	0	7,278,500
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	409,280	409,280	0	274,291	274,291	0	134,989	134,989
99	997018 DSM Tariff Rider	5,947,331	(64)	5,947,267	2,303,947	(43)	2,303,904	3,643,384	(21)	3,643,363
12	997020 FAS87 Current Pension Accrual	0	(1,730,459)	(1,730,459)	0	(1,159,719)	(1,159,719)	0	(570,740)	(570,740)
12	997027 Uncollectibles	561,255	(3,304,540)	(2,743,285)	(374,041)	(2,214,637)	(2,588,678)	935,296	(1,089,903)	(154,607)
99	997031 Decoupling Mechanism	27,734,882	0	27,734,882	21,232,288	0	21,232,288	6,502,594	0	6,502,594
12	997032 Interest Rate Swaps	0	(7,941,314)	(7,941,314)	0	(5,322,110)	(5,322,110)	0	(2,619,204)	(2,619,204)
99	997033 BPA Residential Exchange	229,857	0	229,857	37,750	0	37,750	192,107	0	192,107
99	997034 Montana Hydro Settlement	430,750	0	430,750	282,314	0	282,314	148,436	0	148,436
99	997035 Leases	0	161,802	161,802	0	107,600	107,600	0	54,202	54,202
99	997043 Washington Deferred Power Costs	(19,282,402)	0	(19,282,402)	(19,282,402)	0	(19,282,402)	0	0	0
12	997044 Non-Monetary Power Costs	0	(37,933)	(37,933)	0	(25,422)	(25,422)	0	(12,511)	(12,511)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC	0	(1,512,362)	(1,512,362)	0	(1,013,555)	(1,013,555)	0	(498,807)	(498,807)
12	997049 Tax Depreciation	0	(173,643,427)	(173,643,427)	0	(116,372,352)	(116,372,352)	0	(57,271,075)	(57,271,075)
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	592,496	592,496	0	291,589	291,589
99	997065 Amortization - Unbilled Revenue Add-Ins	513,799	0	513,799	837,418	0	837,418	(323,619)	0	(323,619)
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	12,583,625	12,583,625	0	8,433,294	8,433,294	0	4,150,331	4,150,331
12	997081 Deferred Compensation	0	(40,250)	(40,250)	0	(26,975)	(26,975)	0	(13,275)	(13,275)
4	997082 Meal Disallowances	0	41,162	41,162	0	27,373	27,373	0	13,789	13,789
12	997083 Paid Time Off	0	820,123	820,123	0	549,630	549,630	0	270,493	270,493
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	812,813	0	812,813	0	0	0	812,813	0	812,813
99	997095 WA REC Deferral	(62,828)	0	(62,828)	(62,828)	0	(62,828)	0	0	0
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,928	21,928	0	10,792	10,792
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(4,224)	(4,224)	0	(2,831)	(2,831)	0	(1,393)	(1,393)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(46,083,333)	(46,083,333)	0	(30,884,128)	(30,884,128)	0	(15,199,205)	(15,199,205)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997107 MDM System	4,286,654	0	4,286,654	4,286,654	0	4,286,654	0	0	0
99	997110 FISERVE	446,243	578,324	1,024,567	349,112	387,581	736,693	97,131	190,743	287,874
12	997111 Capitalized Transportation	0	(226,733)	(226,733)	0	(151,952)	(151,952)	0	(74,781)	(74,781)
12	997114 AFUDC Debt CWIP	0	393,229	393,229	0	263,534	263,534	0	129,695	129,695
99	997115 AFUDC Equity DFIT Deferral	(1,526,529)	0	(1,526,529)	(1,526,529)	0	(1,526,529)	0	0	0
99	997117 Colstrip Plant Adjustment	(5,604,393)	0	(5,604,393)	(3,858,146)	0	(3,858,146)	(1,746,247)	0	(1,746,247)
99	997119 AFUDC Tax CPI	0	2,352,695	2,352,695	0	1,576,729	1,576,729	0	775,966	775,966
99	997120 Transportation Tax Disallowance	0	88,115	88,115	0	59,053	59,053	0	29,062	29,062

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997123	EIM Deferred O&M	56,970	0	56,970	0	0	0	56,970	0	56,970
99	997125	COVID-19	1,752,438	0	1,752,438	1,752,438	0	1,752,438	0	0	0
99	997126	Prepaid Expenses	0	(30,117)	(30,117)	0	(20,184)	(20,184)	0	(9,933)	(9,933)
99	997127	CARES Act SS Deferral	0	(2,888,816)	(2,888,816)	0	(1,936,027)	(1,936,027)	0	(952,789)	(952,789)
99	997128	Meters Expensed	0	(2,189,761)	(2,189,761)	0	(1,467,534)	(1,467,534)	0	(722,227)	(722,227)
99	997129	Mixed Service Costs (IDD#5)	0	(20,191,667)	(20,191,667)	0	(13,532,051)	(13,532,051)	0	(6,659,616)	(6,659,616)
99	997130	Wild Fire Resiliency Deferral	(12,598,017)	0	(12,598,017)	(6,742,086)	0	(6,742,086)	(5,855,931)	0	(5,855,931)
99	997132	Battery Storage Deferral	411,652	0	411,652	411,652	0	411,652	0	0	0
99	997134	WA Revenue Deferral EIM Benefits	901,633	0	901,633	901,633	0	901,633	0	0	0
99	997135	CS2 Deferred Insurance Proceeds	785,585	0	785,585	785,585	0	785,585	0	0	0
99	997136	Accum Provision for Rate Refund-EIM	284,000	0	284,000	284,000	0	284,000	0	0	0
99	997137	CEIP	(45,031)	0	(45,031)	(45,031)	0	(45,031)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	94,175,446	(120,854,460)	(26,679,014)	57,731,189	(82,035,572)	(24,304,383)	36,444,257	(38,818,888)	(2,374,631)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.018%	32.982%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Twelve Months Ended November 30, 2022
Average of Monthly Averages Basis

Report ID:
E-DTE-12A

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	7,434,580	7,434,580	0	4,982,507	4,982,507	0	2,452,073	2,452,073
99	410100	Deferred Federal Income Tax Expense - Washington	2,424,583	0	2,424,583	2,424,583	0	2,424,583	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,570,395)	0	(1,570,395)	0	0	0	(1,570,395)	0	(1,570,395)
	410100	Total	854,188	7,434,580	8,288,768	2,424,583	4,982,507	7,407,090	(1,570,395)	2,452,073	881,678
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(10,538,755)	(10,538,755)	0	(7,063,228)	(7,063,228)	0	(3,475,527)	(3,475,527)
99	411100	Deferred Federal Income Tax Expense - Washington	(2,691,159)	0	(2,691,159)	(2,691,159)	0	(2,691,159)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(841,645)	0	(841,645)	0	0	0	(841,645)	0	(841,645)
	411100	Total	(3,532,804)	(10,538,755)	(14,071,559)	(2,691,159)	(7,063,228)	(9,754,387)	(841,645)	(3,475,527)	(4,317,172)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	1,424,209	0	1,424,209	1,424,209	0	1,424,209	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	766,882	0	766,882	0	0	0	766,882	0	766,882
	410193	Total	2,191,091	0	2,191,091	1,424,209	0	1,424,209	766,882	0	766,882
Total Deferred Federal Income Tax Expense			(487,525)	(3,104,175)	(3,591,700)	1,157,633	(2,080,721)	(923,088)	(1,645,158)	(1,023,454)	(2,668,612)
99	411193	Customer Tax Credit Amortization - Washington	(13,135,486)	0	(13,135,486)	(13,135,486)	0	(13,135,486)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(10,577,752)	0	(10,577,752)	0	0	0	(10,577,752)	0	(10,577,752)
	411193	Total	(23,713,238)	0	(23,713,238)	(13,135,486)	0	(13,135,486)	(10,577,752)	0	(10,577,752)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%		67.018%	32.982%
E-ALL	99	Not Allocated	0.000%		0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	63,099	63,099	0	41,349	41,349	0	21,750	21,750
1	408140	State Kwh Generation Tax	0	1,572,641	1,572,641	0	1,030,552	1,030,552	0	542,089	542,089
1	408150	R&P Property Tax--Production	0	16,450,191	16,450,191	0	10,779,810	10,779,810	0	5,670,381	5,670,381
1	408180	R&P Property Tax--Transmission	0	6,099,516	6,099,516	0	3,997,013	3,997,013	0	2,102,503	2,102,503
1	409100	State Income Tax--Montana & Oregon	0	30,768	30,768	0	20,162	20,162	0	10,606	10,606
TOTAL PRODUCTION & TRANSMISSION			0	24,216,215	24,216,215	0	15,868,886	15,868,886	0	8,347,329	8,347,329
DISTRIBUTION											
99	408110	State Excise Tax	22,972,337	0	22,972,337	22,972,337	0	22,972,337	0	0	0
99	408120	Municipal Occupation & License Tax	24,116,648	0	24,116,648	19,926,734	0	19,926,734	4,189,914	0	4,189,914
99	408160	Miscellaneous State or Local Tax--WA & ID	156	0	156	0	0	0	156	0	156
99	408170	R&P Property Tax--Distribution	10,650,894	0	10,650,894	7,598,503	0	7,598,503	3,052,391	0	3,052,391
99	409100	State Income Tax--Idaho	(73,530)	0	(73,530)	0	0	0	(73,530)	0	(73,530)
99	411410	State Income Tax--Idaho ITC Deferred	18,705	0	18,705	0	0	0	18,705	0	18,705
99	411420	State Income Tax--Idaho ITC Amortization	(27,531)	0	(27,531)	0	0	0	(27,531)	0	(27,531)
TOTAL DISTRIBUTION			57,657,679	0	57,657,679	50,497,574	0	50,497,574	7,160,105	0	7,160,105
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,158,433	6,019,126	7,177,559	777,394	4,002,779	4,780,173	381,039	2,016,347	2,397,386
TOTAL A&G			1,158,433	6,019,126	7,177,559	777,394	4,002,779	4,780,173	381,039	2,016,347	2,397,386
TOTAL TAXES OTHER THAN FIT			58,816,112	30,235,341	89,051,453	51,274,968	19,871,665	71,146,633	7,541,144	10,363,676	17,904,820

ALLOCATION RATIOS:

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

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

Report ID:
E-PLT-12A

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	7,466,666	7,466,666	0	4,892,906	4,892,906	0	2,573,760	2,573,760
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	1,034,752	1,034,752	0	678,073	678,073	0	356,679	356,679
1	182381	CDA Settlement Past Storage	0	27,959,208	27,959,208	0	18,321,669	18,321,669	0	9,637,539	9,637,539
1	302000	Franchises & Consents	2,703,598	44,049,218	46,752,816	2,703,598	28,865,453	31,569,051	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,203,331	16,523,047	319,716	10,660,757	10,980,473	0	5,542,574	5,542,574
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,179,844	119,977,077	123,156,921	3,179,844	79,785,956	82,965,800	0	40,191,121	40,191,121
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	11,274,715	11,274,715	0	7,497,798	7,497,798	0	3,776,917	3,776,917
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	5,893,486	5,893,486	0	3,919,227	3,919,227	0	1,974,259	1,974,259
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	734,643	16,949,407	16,214,764	488,545	16,703,309	0	246,098	246,098
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	6,745,692	6,745,692	0	4,485,953	4,485,953	0	2,259,739	2,259,739
TOTAL INTANGIBLE PLANT			22,417,922	333,371,237	355,789,159	22,417,922	220,779,416	243,197,338	0	112,591,821	112,591,821
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	111,691,637	28,870,339	140,561,976	72,981,378	18,918,733	91,900,111	38,710,259	9,951,606	48,661,865
1	312000	Boiler Plant	145,586,084	52,759,863	198,345,947	94,011,470	34,573,538	128,585,008	51,574,614	18,186,325	69,760,939
1	313000	Generators	6,810	0	6,810	4,227	0	4,227	2,583	0	2,583
1	314000	Turbogenerator Units	39,899,933	18,589,251	58,489,184	26,083,003	12,181,536	38,264,539	13,816,930	6,407,715	20,224,645
1	315000	Accessory Electric Equipment	18,200,272	12,497,299	30,697,571	11,893,468	8,189,480	20,082,948	6,306,804	4,307,819	10,614,623
1	316000	Miscellaneous Power Plant Equipment	14,592,468	2,476,959	17,069,427	9,536,911	1,623,151	11,160,062	5,055,557	853,808	5,909,365
TOTAL STEAM PRODUCTION PLANT			329,977,204	119,051,294	449,028,498	214,510,457	78,014,312	292,524,769	115,466,747	41,036,982	156,503,729
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	108,139,127	108,139,127	0	70,863,570	70,863,570	0	37,275,557	37,275,557
1	332XXX	Reservoirs, Dams, & Waterways	0	228,151,665	228,151,665	0	149,507,786	149,507,786	0	78,643,879	78,643,879
1	333000	Waterwheels, Turbines, & Generators	0	235,143,502	235,143,502	0	154,089,537	154,089,537	0	81,053,965	81,053,965
1	334000	Accessory Electric Equipment	0	83,514,989	83,514,989	0	54,727,372	54,727,372	0	28,787,617	28,787,617
1	335XXX	Miscellaneous Power Plant Equipment	0	13,253,267	13,253,267	0	8,684,866	8,684,866	0	4,568,401	4,568,401
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	737,740,138	737,740,138	0	483,441,112	483,441,112	0	254,299,026	254,299,026
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	17,429,783	17,429,783	0	11,421,737	11,421,737	0	6,008,046	6,008,046
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,794	21,069,794	0	13,807,036	13,807,036	0	7,262,758	7,262,758
1	343000	Prime Movers	0	21,443,903	21,443,903	0	14,052,190	14,052,190	0	7,391,713	7,391,713
1	344000	Generators	0	239,589,346	239,589,346	0	157,002,898	157,002,898	0	82,586,448	82,586,448
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	25,650,218	25,650,218	0	16,808,588	16,808,588	0	8,841,630	8,841,630
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	1,642,184	1,642,184	0	1,076,123	1,076,123	0	566,061	566,061
TOTAL OTHER PRODUCTION PLANT			0	327,935,756	327,935,756	0	214,896,301	214,896,301	0	113,039,455	113,039,455
TOTAL PRODUCTION PLANT			329,977,204	1,184,727,188	1,514,704,392	214,510,457	776,351,725	990,862,182	115,466,747	408,375,463	523,842,210

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	29,250,009	29,878,367	410,632	19,167,531	19,578,163	217,726	10,082,478	10,300,204
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	38,269	30,323,579	30,361,848	25,079	19,871,041	19,896,120	13,190	10,452,538	10,465,728
1	353XXX	Station Equipment	12,632,019	339,830,798	352,462,817	8,256,956	222,691,122	230,948,078	4,375,063	117,139,676	121,514,739
1	354000	Towers & Fixtures	16,026,043	1,167,384	17,193,427	10,473,089	764,987	11,238,076	5,552,954	402,397	5,955,351
1	355000	Poles & Fixtures	5,418	339,022,358	339,027,776	3,541	222,161,351	222,164,892	1,877	116,861,007	116,862,884
1	356000	Overhead Conductors & Devices	12,561,209	165,201,995	177,763,204	8,208,822	108,256,867	116,465,689	4,352,387	56,945,128	61,297,515
1	357000	Underground Conduit	0	3,266,243	3,266,243	0	2,140,369	2,140,369	0	1,125,874	1,125,874
1	358000	Underground Conductors & Devices	0	6,862,840	6,862,840	0	4,497,219	4,497,219	0	2,365,621	2,365,621
1	359000	Roads & Trails	78,834	2,503,304	2,582,138	51,518	1,640,415	1,691,933	27,316	862,889	890,205
		TOTAL TRANSMISSION PLANT	41,970,150	917,428,510	959,398,660	27,429,637	601,190,902	628,620,539	14,540,513	316,237,608	330,778,121
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	11,627,937	0	11,627,937	10,133,586	0	10,133,586	1,494,351	0	1,494,351
99	360400	Land Easements	3,980,266	0	3,980,266	1,359,975	0	1,359,975	2,620,291	0	2,620,291
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	28,232,585	0	28,232,585	20,598,676	0	20,598,676	7,633,909	0	7,633,909
3	362000	Station Equipment	159,239,734	3,185,339	162,425,073	105,993,082	2,003,610	107,996,692	53,246,652	1,181,729	54,428,381
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	517,639,675	0	517,639,675	340,462,547	0	340,462,547	177,177,128	0	177,177,128
99	365000	Overhead Conductors & Devices	326,865,614	0	326,865,614	204,437,823	0	204,437,823	122,427,791	0	122,427,791
99	366000	Underground Conduit	148,324,840	0	148,324,840	97,736,859	0	97,736,859	50,587,981	0	50,587,981
99	367000	Underground Conductors & Devices	261,881,120	0	261,881,120	175,646,742	0	175,646,742	86,234,378	0	86,234,378
99	368000	Line Transformers	313,811,294	0	313,811,294	216,555,795	0	216,555,795	97,255,499	0	97,255,499
99	369XXX	Services	206,831,056	0	206,831,056	135,276,869	0	135,276,869	71,554,187	0	71,554,187
99	371XXX	Installations on Customers' Premises	5,090,634	0	5,090,634	5,090,634	0	5,090,634	0	0	0
99	370XXX	Meters	85,669,921	0	85,669,921	60,991,272	0	60,991,272	24,678,649	0	24,678,649
99	373XXX	Street Light & Signal Systems	75,675,327	0	75,675,327	49,046,326	0	49,046,326	26,629,001	0	26,629,001
		TOTAL DISTRIBUTION PLANT	2,145,237,853	3,185,339	2,148,423,192	1,423,330,186	2,003,610	1,425,333,796	721,907,667	1,181,729	723,089,396
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,513,457	9,345,324	10,858,781	811,550	6,214,734	7,026,284	701,907	3,130,590	3,832,497
4	390XXX	Structures & Improvements	26,623,592	108,485,631	135,109,223	17,737,800	72,144,029	89,881,829	8,885,792	36,341,602	45,227,394
4	391XXX	Office Furniture & Equipment	4,875,808	52,949,717	57,825,525	4,860,335	35,212,091	40,072,426	15,473	17,737,626	17,753,099
4	392XXX	Transportation Equipment	39,642,226	29,209,430	68,851,656	27,179,880	19,424,563	46,604,443	12,462,346	9,784,867	22,247,213
4	393000	Stores Equipment	602,709	4,045,616	4,648,325	407,646	2,690,375	3,098,021	195,063	1,355,241	1,550,304
4	394000	Tools, Shop & Garage Equipment	2,379,830	17,522,845	19,902,675	1,254,839	11,652,867	12,907,706	1,124,991	5,869,978	6,994,969
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	3,737,758	4,153,637	400,088	2,485,646	2,885,734	15,791	1,252,112	1,267,903
4	396XXX	Power Operated Equipment	22,564,069	8,218,240	30,782,309	13,566,452	5,465,212	19,031,664	8,997,617	2,753,028	11,750,645
4	397XXX	Communications Equipment	32,254,508	92,234,363	124,488,871	22,834,352	61,336,774	84,171,126	9,420,156	30,897,589	40,317,745
4	398000	Miscellaneous Equipment	13,505	782,934	796,439	0	520,659	520,659	13,505	262,275	275,780
		TOTAL GENERAL PLANT	130,885,583	326,648,644	457,534,227	89,052,942	217,224,614	306,277,556	41,832,641	109,424,030	151,256,671
		TOTAL PLANT IN SERVICE	2,670,488,712	2,765,360,918	5,435,849,630	1,776,741,144	1,817,550,267	3,594,291,411	893,747,568	947,810,651	1,841,558,219

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

Report ID:
E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(274,485,502)	(75,948,623)	(350,434,125)	(180,549,471)	(49,769,133)	(230,318,604)	(93,936,031)	(26,179,490)	(120,115,521)	
E-ADEP		Hydro Production Plant	0	(179,668,669)	(179,668,669)	0	(117,736,879)	(117,736,879)	0	(61,931,790)	(61,931,790)	
E-ADEP		Other Production Plant	0	(163,273,272)	(163,273,272)	0	(106,992,975)	(106,992,975)	0	(56,280,297)	(56,280,297)	
E-ADEP		Transmission Plant	(26,866,375)	(231,457,352)	(258,323,727)	(16,425,226)	(151,674,003)	(168,099,229)	(10,441,149)	(79,783,349)	(90,224,498)	
E-ADEP		Distribution Plant	(707,164,583)	(446,071)	(707,610,654)	(439,082,372)	(280,583)	(439,362,955)	(268,082,211)	(165,488)	(268,247,699)	
E-ADEP		General Plant	(51,903,768)	(112,200,526)	(164,104,294)	(33,017,888)	(74,614,472)	(107,632,360)	(18,885,880)	(37,586,054)	(56,471,934)	
TOTAL ACCUMULATED DEPRECIATION			(1,060,420,228)	(762,994,513)	(1,823,414,741)	(669,074,957)	(501,068,045)	(1,170,143,002)	(391,345,271)	(261,926,468)	(653,271,739)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,783,185)	(17,783,185)	0	(11,653,321)	(11,653,321)	0	(6,129,864)	(6,129,864)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(392,971)	0	(392,971)	(392,971)	0	(392,971)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,497,525)	(3,497,525)	0	(2,324,835)	(2,324,835)	0	(1,172,690)	(1,172,690)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(11,860,394)	(112,422,185)	(124,282,579)	(11,860,394)	(74,761,878)	(86,622,272)	0	(37,660,307)	(37,660,307)	
E-AAAMT		General Plant - 390200, 396200	0	(913,388)	(913,388)	0	(607,412)	(607,412)	0	(305,976)	(305,976)	
TOTAL ACCUMULATED AMORTIZATION			(12,253,365)	(134,616,283)	(146,869,648)	(12,253,365)	(89,347,446)	(101,600,811)	0	(45,268,837)	(45,268,837)	
TOTAL ACCUMULATED DEPR/AMORT			(1,072,673,593)	(897,610,796)	(1,970,284,389)	(681,328,322)	(590,415,491)	(1,271,743,813)	(391,345,271)	(307,195,305)	(698,540,576)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,597,815,119	1,867,750,122	3,465,565,241	1,095,412,822	1,227,134,776	2,322,547,598	502,402,297	640,615,346	1,143,017,643	
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	(534,111,558)	(534,111,558)	0	(357,950,884)	(357,950,884)	0	(176,160,674)	(176,160,674)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(54,789,835)	(54,789,835)	0	(36,435,788)	(36,435,788)	0	(18,354,047)	(18,354,047)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,931,267)	(2,931,267)	0	(1,949,322)	(1,949,322)	0	(981,945)	(981,945)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	289,313	289,313	0	192,396	192,396	0	96,917	96,917	
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	(5,871,433)	(5,871,433)	0	(3,847,550)	(3,847,550)	0	(2,023,883)	(2,023,883)	
1		ADFIT - CDA Settlement Costs (283333)	0	272,713	272,713	0	178,709	178,709	0	94,004	94,004	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(961,818)	(961,818)	0	(644,591)	(644,591)	0	(317,227)	(317,227)	
TOTAL ACCUMULATED DFIT			0	(598,103,885)	(598,103,885)	0	(400,457,030)	(400,457,030)	0	(197,646,855)	(197,646,855)	
NET ELECTRIC UTILITY PLANT			1,597,815,119	1,269,646,237	2,867,461,356	1,095,412,822	826,677,746	1,922,090,568	502,402,297	442,968,491	945,370,788	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.901%	37.099%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.018%	32.982%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended November 30, 2022
 Average of Monthly Averages Basis

Report ID:
E-APL-12A

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	1,597,815,119	1,269,646,237	2,867,461,356	#####	826,677,746	1,922,090,568	502,402,297	442,968,491	945,370,788
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,553,264	38,005,010	45,558,274	5,723,722	25,273,712	30,997,434	1,829,542	12,731,298	14,560,840
4	Accumulated Amortization - AFUDC (182318)	(1,485,956)	(5,314,260)	(6,800,216)	(1,187,830)	(3,534,036)	(4,721,866)	(298,126)	(1,780,224)	(2,078,350)
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	2,150,879	0	2,150,879	0	0	0	2,150,879	0	2,150,879
99	ADFIT - Boulder Park Disallowed (190040)	94,315	0	94,315	0	0	0	94,315	0	94,315
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (1823:	16,999,433	0	16,999,433	16,999,433	0	16,999,433	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	25,897,168	0	25,897,168	25,897,168	0	25,897,168	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(4,730,733)	0	(4,730,733)	(4,730,733)	0	(4,730,733)	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(3,803,998)	0	(3,803,998)	(1,237,519)	0	(1,237,519)	(2,566,479)	0	(2,566,479)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(72,311,509)	0	(72,311,509)	(48,530,011)	0	(48,530,011)	(23,781,498)	0	(23,781,498)
99	ADFIT-Customer Tax Credit (190393)	15,185,417	0	15,185,417	10,191,302	0	10,191,302	4,994,115	0	4,994,115
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(11,421,670)	0	(11,421,670)	(7,306,324)	0	(7,306,324)	(4,115,346)	0	(4,115,346)
99	Colstrip-Regulatory Asset (182327)	12,555,793	0	12,555,793	6,564,891	0	6,564,891	5,990,902	0	5,990,902
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,387,066	0	1,387,066	1,206,601	0	1,206,601	180,465	0	180,465
99	Colstrip Reg Asset ADFIT (283376)	(1,727,804)	0	(1,727,804)	(1,153,472)	0	(1,153,472)	(574,332)	0	(574,332)
99	Colstrip ARO (317000P)	15,178,083	0	15,178,083	9,918,880	0	9,918,880	5,259,203	0	5,259,203
99	Colstrip ARO A/D (317000A)	(3,817,260)	0	(3,817,260)	(2,610,542)	0	(2,610,542)	(1,206,718)	0	(1,206,718)
99	Colstrip ARO Liability (230027)	(13,934,106)	0	(13,934,106)	(9,105,941)	0	(9,105,941)	(4,828,165)	0	(4,828,165)
99	Colstrip ARO ADFIT (190376)	2,926,163	0	2,926,163	1,912,248	0	1,912,248	1,013,915	0	1,013,915
99	Colstrip ARO ADFIT (283377)	(2,385,772)	0	(2,385,772)	(1,534,750)	0	(1,534,750)	(851,022)	0	(851,022)
99	Customer Deposits (235199)	(3,134)	0	(3,134)	(3,134)	0	(3,134)	0	0	0
C-WKC	Working Capital	103,891,249	0	103,891,249	71,541,407	0	71,541,407	32,349,842	0	32,349,842
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	85,656,586	32,690,750	118,347,336	72,555,506	21,739,676	94,295,182	13,101,080	10,951,074	24,052,154
	NET RATE BASE	1,683,471,705	1,302,336,987	2,985,808,692	#####	848,417,422	2,016,385,750	515,503,377	453,919,565	969,422,942

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	3,412,071	3,412,071			3,412,071	3,412,071		2,235,930	2,235,930		1,176,141	1,176,141	
	Steam (ED-ID)	4,312,653	4,312,653		4,312,653	4,312,653	4,312,653				4,312,653		4,312,653	
	Steam (ED-WA)	11,754,788	11,754,788		11,754,788	11,754,788	11,754,788	11,754,788			11,754,788		11,754,788	
1	Hydro (ED-AN)	15,756,849	15,756,849			15,756,849	15,756,849		10,325,463	10,325,463		5,431,386	5,431,386	
1	Other (ED-AN)	10,978,707	10,978,707			10,978,707	10,978,707		7,194,347	7,194,347		3,784,360	3,784,360	
Total Electric Production		46,215,068	46,215,068			16,067,441	30,147,627	46,215,068	11,754,788	19,755,740	31,510,528	4,312,653	10,391,887	14,704,540
Electric Transmission														
1	ED-AN	18,878,306	18,878,306			18,878,306	18,878,306		12,370,954	12,370,954		6,507,352	6,507,352	
	ED-ID	275,047	275,047		275,047	275,047	275,047				275,047		275,047	
	ED-WA	518,941	518,941		518,941	518,941	518,941	518,941		518,941			518,941	
Total Electric Transmissic		19,672,294	19,672,294			793,988	18,878,306	19,672,294	518,941	12,370,954	12,889,895	275,047	6,507,352	6,782,399
Electric Distribution														
3	ED-AN	85,367	85,367				85,367	85,367		53,697	53,697		31,670	31,670
	ED-ID	19,341,588	19,341,588		19,341,588	19,341,588	19,341,588	19,341,588				19,341,588	19,341,588	
	ED-WA	36,965,980	36,965,980		36,965,980	36,965,980	36,965,980	36,965,980			36,965,980		36,965,980	
Total Electric Distribution		56,392,935	56,392,935			56,307,568	85,367	56,392,935	36,965,980	53,697	37,019,677	19,341,588	31,670	19,373,258
Gas Underground Storage														
	GD-AN	724,422		724,422										
	GD-OR	125,634				125,634								
Total Gas Underground St		850,056		724,422		125,634								
Gas Distribution														
	GD-AN	57,432		57,432										
	GD-ID	6,837,575		6,837,575										
	GD-WA	15,618,626		15,618,626										
	GD-OR	10,262,000				10,262,000								
Total Gas Distribution		32,775,633		22,513,633		10,262,000								
General Plant														
4	ED-AN	2,985,490	2,985,490				2,985,490	2,985,490		1,985,381	1,985,381		1,000,109	1,000,109
	ED-ID	510,965	510,965		510,965	510,965	510,965	510,965				510,965	510,965	
	ED-WA	1,232,264	1,232,264		1,232,264	1,232,264	1,232,264	1,232,264						
7,4	CD-AA	21,328,409	15,078,119	4,314,310	1,935,980		15,078,119	15,078,119		10,027,100	10,027,100		5,051,019	5,051,019
9,4	CD-AN	645,020	501,039	143,981			501,039	501,039		333,196	333,196		167,843	167,843
9	CD-ID	475,889	369,661	106,228		369,661	369,661	369,661				369,661	369,661	
9	CD-WA	2,239,173	1,739,345	499,828		1,739,345	1,739,345	1,739,345						
8	GD-AA	377,482		259,466	118,016									
	GD-AN	31,547		31,547										
	GD-ID	39,054		39,054										
	GD-WA	1,089,548		1,089,548										
	GD-OR	208,831			208,831									
Total General Plant		31,163,672	22,416,883	6,483,962	2,262,827	3,852,235	18,564,648	22,416,883	2,971,609	12,345,677	15,317,286	880,626	6,218,971	7,099,597
Total Depreciation Expens		187,069,658	144,697,180	29,722,017	12,650,461	77,021,232	67,675,948	144,697,180	52,211,318	44,526,068	96,737,386	24,809,914	23,149,880	47,959,794

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1 Production/Transmission Ratio	65.530%	34.470%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3 Direct Distribution Operating Expe	62.901%	37.099%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4 Jurisdictional 4-Factor Ratio	66.501%	33.499%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended November 30, 2022
Average of Monthly Averages Basis

Report ID:
E-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,399	918,399		918,399	918,399		601,827	601,827		316,572	316,572	
1	Misc Intangible Plt (303000)	ED-AN	259,280	259,280		259,280	259,280		169,906	169,906		89,374	89,374	
Total Production/Transmission			1,177,679	1,177,679		1,177,679	1,177,679		771,733	771,733		405,946	405,946	
Distribution														
	Franchises (302000)	ED-WA	108,173	108,173		108,173	108,173		108,173	108,173				
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866				
Total Distribution			114,039	114,039		114,039	114,039		114,039	114,039				
General Plant - 303000														
7,4		CD-AA	414,833	293,266	83,913	37,654		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	43,442,218	30,711,476	8,787,492	3,943,250		30,711,476	30,711,476		20,423,439	20,423,439	10,288,037	10,288,037
9,4		CD-AN	121,030	94,014	27,016			94,014	94,014		62,520	62,520	31,494	31,494
9,4		CD-ID	0	0	0			0	0		0	0	0	0
9,4		CD-WA	3,713,135	2,884,289	828,846		2,884,289	2,884,289	2,884,289	2,884,289				
4		ED-AN	5,933,567	5,933,567				5,933,567	5,933,567		3,945,881	3,945,881	1,987,686	1,987,686
		ED-ID	0	0				0	0		0	0	0	0
		ED-WA	969,824	969,824			969,824	969,824	969,824	969,824				
8		GD-AA	88,607		60,905	27,702								
		GD-AN	0		0									
		GD-OR	10,691			10,691								
Total Miscellaneous IT Intangible Plt - 3031XX			54,279,072	40,593,170	9,704,259	3,981,643		3,854,113	36,739,057	40,593,170		3,854,113	24,431,840	28,285,953
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			56,465,505	42,608,142	9,830,001	4,027,362		3,968,152	38,639,990	42,608,142		3,968,152	25,684,471	29,652,623

Allocation Ratios:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(75,948,623)	(75,948,623)			(75,948,623)	(75,948,623)		(49,769,133)	(49,769,133)		(26,179,490)	(26,179,490)	
	Steam (ED-ID)	(93,936,031)	(93,936,031)		(93,936,031)	(93,936,031)	(93,936,031)				(93,936,031)	(93,936,031)	(93,936,031)	
	Steam (ED-WA)	(180,549,471)	(180,549,471)		(180,549,471)	(180,549,471)	(180,549,471)	(180,549,471)						
1	Hydro (ED-AN)	(179,668,669)	(179,668,669)		(179,668,669)	(179,668,669)	(179,668,669)		(117,736,879)	(117,736,879)		(61,931,790)	(61,931,790)	
1	Other (ED-AN)	(163,273,272)	(163,273,272)		(163,273,272)	(163,273,272)	(163,273,272)		(106,992,975)	(106,992,975)		(56,280,297)	(56,280,297)	
Total Electric Production		(693,376,066)	(693,376,066)		(274,485,502)	(418,890,564)	(693,376,066)		(180,549,471)	(274,498,987)	(455,048,458)	(93,936,031)	(144,391,577)	(238,327,608)
Electric Transmission														
1	ED-AN	(231,457,352)	(231,457,352)			(231,457,352)	(231,457,352)		(151,674,003)	(151,674,003)		(79,783,349)	(79,783,349)	
	ED-ID	(10,441,149)	(10,441,149)		(10,441,149)	(10,441,149)	(10,441,149)				(10,441,149)	(10,441,149)	(10,441,149)	
	ED-WA	(16,425,226)	(16,425,226)		(16,425,226)	(16,425,226)	(16,425,226)	(16,425,226)						
Total Electric Transmissic		(258,323,727)	(258,323,727)		(26,866,375)	(231,457,352)	(258,323,727)		(16,425,226)	(151,674,003)	(168,099,229)	(10,441,149)	(79,783,349)	(90,224,498)
Electric Distribution														
3	ED-AN	(446,071)	(446,071)			(446,071)	(446,071)		(280,583)	(280,583)		(165,488)	(165,488)	
	ED-ID	(268,082,211)	(268,082,211)		(268,082,211)	(268,082,211)	(268,082,211)				(268,082,211)	(268,082,211)	(268,082,211)	
	ED-WA	(439,082,372)	(439,082,372)		(439,082,372)	(439,082,372)	(439,082,372)	(439,082,372)						
Total Electric Distribution		(707,610,654)	(707,610,654)		(707,164,583)	(446,071)	(707,610,654)		(439,082,372)	(280,583)	(439,362,955)	(268,082,211)	(165,488)	(268,247,699)
Gas Underground Storage														
	GD-AN	(18,780,834)	(18,780,834)											
	GD-OR	(1,569,469)		(1,569,469)		(1,569,469)								
Total Gas Underground St		(20,350,303)		(18,780,834)		(1,569,469)								
Gas Distribution														
	GD-AN	(1,990,001)	(1,990,001)											
	GD-ID	(97,973,711)	(97,973,711)		(97,973,711)									
	GD-WA	(178,466,965)	(178,466,965)		(178,466,965)									
	GD-OR	(135,174,339)		(135,174,339)		(135,174,339)								
Total Gas Distribution		(413,605,016)		(278,430,677)		(135,174,339)								
General Plant														
4	ED-AN	(38,451,337)	(38,451,337)			(38,451,337)	(38,451,337)		(25,570,524)	(25,570,524)		(12,880,813)	(12,880,813)	
	ED-ID	(13,171,056)	(13,171,056)		(13,171,056)	(13,171,056)	(13,171,056)				(13,171,056)	(13,171,056)	(13,171,056)	
	ED-WA	(24,850,671)	(24,850,671)		(24,850,671)	(24,850,671)	(24,850,671)	(24,850,671)						
7,4	CD-AA	(95,198,656)	(67,300,690)	(19,256,784)	(8,641,182)	(67,300,690)	(67,300,690)		(44,755,632)	(44,755,632)		(22,545,058)	(22,545,058)	
9,4	CD-AN	(8,301,577)	(6,448,499)	(1,853,078)		(6,448,499)	(6,448,499)		(4,288,316)	(4,288,316)		(2,160,183)	(2,160,183)	
9	CD-ID	(7,357,069)	(5,714,824)	(1,642,245)		(5,714,824)	(5,714,824)				(5,714,824)	(5,714,824)	(5,714,824)	
9	CD-WA	(10,514,196)	(8,167,217)	(2,346,979)		(8,167,217)	(8,167,217)	(8,167,217)						
8	GD-AA	(2,388,603)		(1,641,830)	(746,773)									
	GD-AN	(3,769,833)		(3,769,833)										
	GD-ID	(2,435,227)		(2,435,227)										
	GD-WA	(11,918,455)		(11,918,455)										
	GD-OR	(5,522,960)		(5,522,960)										
Total General Plant		(223,879,640)	(164,104,294)	(44,864,431)	(14,910,915)	(51,903,768)	(112,200,526)	(164,104,294)	(33,017,888)	(74,614,472)	(107,632,360)	(18,885,880)	(37,586,054)	(56,471,934)
Total Accumulated Depr		(2,317,145,406)	(1,823,414,741)	(342,075,942)	(151,654,723)	(1,060,420,228)	(762,994,513)	(1,823,414,741)	(669,074,957)	(501,068,045)	(1,170,143,002)	(391,345,271)	(261,926,468)	(653,271,739)

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1	Production/Transmission Ratio	65.530%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expense	37.099%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	66.501%
							33.499%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	(15,116,020)			(15,116,020)	(15,116,020)		(9,905,528)	(9,905,528)		(5,210,492)	(5,210,492)		
1	Misc Intangible Plt (3030)	ED-AN	(2,667,165)			(2,667,165)	(2,667,165)		(1,747,793)	(1,747,793)		(919,372)	(919,372)		
Total Production/Transmission			(17,783,185)	(17,783,185)		(17,783,185)	(17,783,185)		(11,653,321)	(11,653,321)		(6,129,864)	(6,129,864)		
Distribution															
	Franchises (302000)	ED-WA	(330,255)			(330,255)	(330,255)	(330,255)		(330,255)					
	Misc Intangible Plt (3030)	ED-WA	(62,716)			(62,716)	(62,716)	(62,716)		(62,716)					
Total Distribution			(392,971)	(392,971)		(392,971)	(392,971)	(392,971)		(392,971)					
General Plant - 303000															
7,4		CD-AA	(4,793,804)	(3,388,979)	(969,691)	(435,134)						(1,135,274)	(1,135,274)		
9,1		CD-AN	(139,738)	(108,546)	(31,192)							(37,416)	(37,416)		
		GD-ID	(151,419)		(151,419)										
		GD-WA	(301,098)		(301,098)										
		GD-OR	(124,296)			(124,296)									
Total General Plant - 303000			(5,510,355)	(3,497,525)	(1,453,400)	(559,430)				(2,324,835)	(2,324,835)		(1,172,690)	(1,172,690)	
Miscellaneous IT Intangible Plant -3031XX															
7,4		CD-AA	(140,961,858)	(99,652,985)	(28,513,765)	(12,795,108)				(66,270,232)	(66,270,232)		(33,382,753)	(33,382,753)	
9,4		CD-AN	(339,703)	(263,874)	(75,829)					(175,479)	(175,479)		(88,395)	(88,395)	
9		CD-ID	0	0	0			0		0	0	0	0		
9		CD-WA	(13,377,112)	(10,391,073)	(2,986,039)			(10,391,073)		(10,391,073)	(10,391,073)	0	0		
4		ED-AN	(12,505,326)	(12,505,326)						(8,316,167)	(8,316,167)		(4,189,159)	(4,189,159)	
		ED-ID	0	0				0		0	0	0	0		
		ED-WA	(1,469,321)	(1,469,321)				(1,469,321)		(1,469,321)	(1,469,321)				
8		GD-AA	(211,985)		(145,710)	(66,275)									
		GD-AN	0		0							0	0		
		GD-OR	(1,131)			(1,131)									
Total Misc IT Intangible Plant - 3031XX			(168,866,436)	(124,282,579)	(31,721,343)	(12,862,514)				(11,860,394)	(74,761,878)	(86,622,272)	0	(37,660,307)	(37,660,307)
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	0		
9		CD-ID	0	0	0			0		0	0	0	0		
9		CD-WA	0	0	0			0		0	0	0	0		
4		ED-AN	(913,388)	(913,388)				(913,388)		(607,412)	(607,412)		(305,976)	(305,976)	
		ED-WA	0	0				0		0	0				
		GD-WA	0		0			0		0	0				
		GD-OR	0		0			0		0	0				
Total General Plant - 390200, 396200			(913,388)	(913,388)	0	0		0		(607,412)	(607,412)	0	(305,976)	(305,976)	
Total Accumulated Amortization			(193,466,335)	(146,869,648)	(33,174,743)	(13,421,944)				(12,253,365)	(89,347,446)	(101,600,811)	0	(45,268,837)	(45,268,837)

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-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,313	0	0	0	0	3,071,313	0	0	3,071,313	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	1,990,063	689,330	339,627	516,884	1,545,841	198,090	97,597	148,535	444,222	0	0	0
	TOTAL ACCOUNT	18,713,167	811,550	701,906	9,345,324	10,858,780	3,269,403	97,597	2,559,836	5,926,836	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,264,089	8,297,867	2,841,441	9,124,781	20,264,089	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,097,894	0	0	0	0	25,097,894	0	0	25,097,894	0	0	0
99	GD-OR / AS	4,210,630	0	0	0	0	0	0	0	0	4,210,630	0	4,210,630
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,843,419	0	0	91,085,855	91,085,855	0	0	26,062,447	26,062,447	0	11,695,117	11,695,117
9	CD-WA / ID / AN	30,586,882	9,439,932	6,044,351	8,274,995	23,759,278	2,712,714	1,736,940	2,377,950	6,827,604	0	0	0
	TOTAL ACCOUNT	209,002,914	17,737,799	8,885,792	108,485,631	135,109,222	27,810,608	1,736,940	28,440,397	57,987,945	4,210,630	11,695,117	15,905,747
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,519,870	608,584	7,798	1,903,488	2,519,870	0	0	0	0	0	0	0
99	GD-WA / ID / AN	175,456	0	0	0	0	175,456	0	0	175,456	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	302,681	0	0	0	0	0	0	208,051	208,051	0	94,630	94,630
7	CD-AA	71,852,946	0	0	50,796,440	50,796,440	0	0	14,534,414	14,534,414	0	6,522,092	6,522,092
9	CD-WA / ID / AN	5,805,010	4,251,751	7,675	249,789	4,509,215	1,221,808	2,206	71,781	1,295,795	0	0	0
	TOTAL ACCOUNT	80,668,072	4,860,335	15,473	52,949,717	57,825,525	1,397,264	2,206	14,814,246	16,213,716	12,109	6,616,722	6,628,831
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	58,030,404	25,518,137	11,591,250	20,921,017	58,030,404	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,883,452	0	0	0	0	10,014,458	3,260,092	2,608,902	15,883,452	0	0	0
99	GD-OR / AS	4,741,712	0	0	0	0	0	0	0	0	4,741,712	0	4,741,712
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,565,760	0	0	5,348,614	5,348,614	0	0	1,530,402	1,530,402	0	686,744	686,744
9	CD-WA / ID / AN	7,045,287	1,661,743	871,096	2,939,799	5,472,638	477,528	250,323	844,798	1,572,649	0	0	0
	TOTAL ACCOUNT	93,363,803	27,179,880	12,462,346	29,209,430	68,851,656	10,491,986	3,510,415	5,050,905	19,053,306	4,741,712	717,129	5,458,841

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	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	5,364,053	348,780	195,063	3,622,847	4,166,690	100,227	56,054	1,041,082	1,197,363	0	0	0	
		TOTAL ACCOUNT	6,092,504	407,646	195,063	4,045,617	4,648,326	322,580	56,054	1,043,615	1,422,249	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,646,054	1,234,597	371,716	6,039,741	7,646,054	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,498,031	0	0	0	0	2,603,385	393,620	501,026	3,498,031	0	0	0	
99		GD-OR / AS	998,315	0	0	0	0	0	0	0	0	998,315	0	998,315	
8		GD-AA	5,699,214	0	0	0	0	0	0	3,917,412	3,917,412	0	1,781,802	1,781,802	
7		CD-AA	15,126,354	0	0	10,693,576	10,693,576	0	0	3,059,759	3,059,759	0	1,373,019	1,373,019	
9		CD-WA / ID / AN	2,012,210	20,242	753,275	789,528	1,563,045	5,817	216,465	226,883	449,165	0	0	0	
		TOTAL ACCOUNT	34,980,178	1,254,839	1,124,991	17,522,845	19,902,675	2,609,202	610,085	7,705,080	10,924,367	998,315	3,154,821	4,153,136	
	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	3,098,790	400,088	15,791	2,682,911	3,098,790	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	1,492,110	0	0	1,054,847	1,054,847	0	0	301,824	301,824	0	135,439	135,439	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,043,179	400,088	15,791	3,737,758	4,153,637	106,253	0	556,568	662,821	18,586	208,135	226,721	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	29,273,276	13,314,711	8,605,169	7,353,396	29,273,276	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,151,933	0	0	0	0	2,508,958	822,386	820,589	4,151,933	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	35,459,232	13,566,453	8,997,617	8,218,241	30,782,311	2,581,300	935,162	1,068,655	4,585,117	43,834	47,970	91,804	

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	48,070,399	12,685,957	6,538,632	28,845,810	48,070,399	0	0	0	0	0	0	0
99	GD-WA / ID / AN	894,893	0	0	0	0	601,974	290,445	2,474	894,893	0	0	0
99	GD-OR / AS	754,913	0	0	0	0	0	0	0	0	754,913	0	754,913
8	GD-AA	246,370	0	0	0	0	0	0	169,345	169,345	0	77,025	77,025
7	CD-AA	87,593,721	0	0	61,924,381	61,924,381	0	0	17,718,458	17,718,458	0	7,950,882	7,950,882
9	CD-WA/ ID / AN	18,659,195	10,148,394	2,881,523	1,464,173	14,494,090	2,916,301	828,051	420,753	4,165,105	0	0	0
	TOTAL ACCOUNT	156,219,491	22,834,351	9,420,155	92,234,364	124,488,870	3,518,275	1,118,496	18,311,030	22,947,801	754,913	8,027,907	8,782,820
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	285,210	0	6,846	278,364	285,210	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	407	0	0	0	0	0	0	280	280	0	127	127
7	CD-AA	708,574	0	0	500,927	500,927	0	0	143,330	143,330	0	64,317	64,317
9	CD-WA/ ID / AN	13,263	0	6,659	3,643	10,302	0	1,914	1,047	2,961	0	0	0
	TOTAL ACCOUNT	1,016,546	0	13,505	782,934	796,439	0	1,914	144,657	146,571	9,092	64,444	73,536
	TOTAL GENERAL PLANT	640,675,873	89,052,941	41,832,639	326,648,648	457,534,228	52,106,871	8,068,869	79,694,989	139,870,729	11,655,500	31,615,416	43,270,916

ALLOCATION RATIOS:

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

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

Report ID:
C-IPL-12A

AVISTA UTILITIES
 Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,973,315	319,716	0	11,653,599	11,973,315	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	20,609,928	319,716	0	16,203,330	16,523,046	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	24,982,645	3,050,586	0	21,932,059	24,982,645	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	53,405	0	0	0	0	0	0	0	0	53,405	0	
8		GD-AA	444,152	0	0	0	0	0	0	305,292	305,292	0	138,860	
7		CD-AA	138,010,136	0	0	97,566,266	97,566,266	0	0	27,916,690	27,916,690	0	12,527,180	
9		CD-WA / ID / AN	782,731	129,258	0	478,752	608,010	37,144	0	137,577	174,721	0	0	
		TOTAL ACCOUNT	164,273,069	3,179,844	0	119,977,077	123,156,921	37,144	0	28,359,559	28,396,703	53,405	12,666,040	12,719,445
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	2,357,641	0	0	2,357,641	2,357,641	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,613,442	0	0	8,917,073	8,917,073	0	0	2,551,447	2,551,447	0	1,144,922	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	14,971,083	0	0	11,274,714	11,274,714	0	0	2,551,447	2,551,447	0	1,144,922	1,144,922
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	5,893,486	0	0	5,893,486	5,893,486	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	5,893,486	0	0	5,893,486	5,893,486	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-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		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	1,039,172	0	0	734,642	734,642	0	0	210,204	210,204	0	94,326	94,326
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	21,402,129	16,214,764	0	734,642	16,949,406	4,148,193	0	210,204	4,358,397	0	94,326	94,326
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	97,937	0	0	97,937	97,937	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	9,403,430	0	0	6,647,755	6,647,755	0	0	1,902,126	1,902,126	0	853,549	853,549
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	9,501,367	0	0	6,745,692	6,745,692	0	0	1,902,126	1,902,126	0	853,549	853,549
	TOTAL		364,004,411	19,714,324	0	250,861,391	270,575,715	5,207,931	771,517	60,086,375	66,065,823	479,356	26,883,517	27,362,873

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-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: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended November 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(76,573,927)	(54,133,938)	(15,489,374)	(6,950,615)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(844,378)	(655,896)	(188,482)	0
7	282919	CD-AA	(4,146,357)	(2,931,267)	(838,725)	(376,365)
7	283750	CD-AA	409,241	289,313	82,781	37,147
		Total	<u>(81,155,421)</u>	<u>(57,431,788)</u>	<u>(16,433,800)</u>	<u>(7,289,833)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,519,747	5,519,747	0	0	0	0	5,519,747
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	327	327	0	0	0	0	327
7/4	154550 Supply Chain Average Cost Variance	0	0	(395)	(395)	0	0	0	0	(395)
7/4	154560 Supply Chain Invoice Price Variance	0	0	44	44	0	0	0	0	44
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	74,314,741	34,100,400	0	108,415,141	71,541,407	32,349,842	2,773,334	1,750,558	0
TOTAL		74,314,741	34,100,400	5,519,723	113,934,864	71,541,407	32,349,842	2,773,334	1,750,558	5,519,723

ALLOCATION RATIOS:

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

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