

RESULTS OF OPERATIONS			Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN			
For Month Ended August 31, 2022 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	9,915,556	6,340,312	3,575,244
	Adjustments			
	Adjusted Net Operating Income (Loss)	9,915,556	6,340,312	3,575,244
E-APL	Electric Net Rate Base	3,046,523,130	2,057,109,042	989,414,088
	RATE OF RETURN	0.325%	0.308%	0.361%

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 Month Ended August 31, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers Percent	8-01-2022 thru 08-31-2022	408,744 100.000%	266,453 65.188%	142,291 34.812%
3	E-OPS	Direct Distribution Operating Expense Percent	8-01-2022 thru 08-31-2022	3,705,174 100.000%	2,190,810 59.128%	1,514,364 40.872%
	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 Month Ended August 31, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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 Month Ended August 31, 2022
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended August 31, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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	07-01-2022 thru 08-31-2022	1,461,218,124	1,000,534,048	460,684,076	
		Percent		100.000%	68.473%	31.527%	
11		Book Depreciation	8-01-2022 thru 08-31-2022	12,166,647	8,137,427	4,029,220	
		Percent		100.000%	66.883%	33.117%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended August 31, 2022
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	07-01-2022 thru 08-31-2022	3,509,241,535 100.000%	2,352,103,585 67.026%	1,157,137,950 32.974%
13	E-PLT	Net Electric General Plant - AMA Percent	07-01-2022 thru 08-31-2022	292,656,246 100.000%	198,000,727 67.656%	94,655,519 32.344%
14		Net Allocated Schedule M's - AMA Percent	8-01-2022 thru 08-31-2022	-9,054,867 100.000%	-6,160,177 68.032%	-2,894,690 31.968%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended August 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	36,079,327	0	36,079,327	24,582,388	0	24,582,388	11,496,939	0
99	442200	Commercial - Firm & Int.	32,034,180	0	32,034,180	23,250,295	0	23,250,295	8,783,885	0
1	442300	Industrial	10,835,144	0	10,835,144	5,882,929	0	5,882,929	4,952,215	0
99	444000	Public Street & Highway Lighting	633,386	0	633,386	398,795	0	398,795	234,591	0
99	448000	Interdepartmental Revenue	129,838	0	129,838	106,524	0	106,524	23,314	0
99	499XXX	Unbilled Revenue	(319,262)	0	(319,262)	(183,818)	0	(183,818)	(135,444)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			79,392,613	0	79,392,613	54,037,113	0	54,037,113	25,355,500	0
1	447XXX	Sales for Resale	0	13,016,922	13,016,922	0	8,529,989	8,529,989	0	4,486,933
TOTAL SALES OF ELECTRICITY			79,392,613	13,016,922	92,409,535	54,037,113	8,529,989	62,567,102	25,355,500	4,486,933
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	8,345	0	8,345	3,825	0	3,825	4,520	0
1	453000	Sales of Water & Water Power	0	(115,989)	(115,989)	0	(76,008)	(76,008)	0	(39,981)
1	454000	Rent from Electric Property	211,420	34,627	246,047	131,370	22,691	154,061	80,050	11,936
1	454100	Rent from Trnsmission Joint Use	535	0	535	159	0	159	376	0
1	456XXX	Other Electric Revenues	(6,911,390)	15,044,349	8,132,959	(5,518,781)	9,858,562	4,339,781	(1,392,609)	5,185,787
TOTAL OTHER OPERATING REVENUE			(6,691,090)	14,962,987	8,271,897	(5,383,427)	9,805,245	4,421,818	(1,307,663)	5,157,742
TOTAL ELECTRIC REVENUE			72,701,523	27,979,909	100,681,432	48,653,686	18,335,234	66,988,920	24,047,837	9,644,675

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended August 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	40,452	40,452	0	26,508	26,508	0	13,944
1	501XXX	Fuel	0	4,841,979	4,841,979	0	3,172,949	3,172,949	0	1,669,030
1	502000	Steam Expense	0	280,545	280,545	0	183,841	183,841	0	96,704
1	505000	Electric Expense	0	148,473	148,473	0	97,294	97,294	0	51,179
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	382,817	382,817	0	250,860	250,860	0	131,957
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	51,250	51,250	0	33,584	33,584	0	17,666
1	511000	Structures	0	67,705	67,705	0	44,367	44,367	0	23,338
1	512000	Boiler Plant	0	508,228	508,228	0	333,042	333,042	0	175,186
1	513000	Electric Plant	0	59,997	59,997	0	39,316	39,316	0	20,681
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	305,741	305,741	0	200,352	200,352	0	105,389
TOTAL STEAM POWER GENERATION EXP			0	6,687,187	6,687,187	0	4,382,113	4,382,113	0	2,305,074
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	275,344	275,344	0	180,433	180,433	0	94,911
1	536000	Water for Power	0	95,040	95,040	0	62,280	62,280	0	32,760
1	537000	Hydraulic Expense	511,348	313,769	825,117	335,598	205,613	541,211	175,750	108,156
1	538000	Electric Expense	0	687,504	687,504	0	450,521	450,521	0	236,983
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	168,543	168,543	0	110,446	110,446	0	58,097
1	540000	Rent	0	131,587	131,587	0	86,229	86,229	0	45,358
1	540100	MT Trust Funds Land Settlement Rents	463,000	0	463,000	303,404	0	303,404	159,596	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	83,533	83,533	0	54,739	54,739	0	28,794
1	542000	Structures	0	23,180	23,180	0	15,190	15,190	0	7,990
1	543000	Reservoirs, Dams, & Waterways	0	44,689	44,689	0	29,285	29,285	0	15,404
1	544000	Electric Plant	0	407,896	407,896	0	267,294	267,294	0	140,602
1	545000	Miscellaneous Hydraulic Plant	0	36,186	36,186	0	23,713	23,713	0	12,473
TOTAL HYDRO POWER GENERATION EXP			974,348	2,267,271	3,241,619	639,002	1,485,743	2,124,745	335,346	781,528
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	24,140	24,140	0	15,819	15,819	0	8,321
1	547XXX	Fuel	0	15,638,602	15,638,602	0	10,247,976	10,247,976	0	5,390,626
1	548000	Generation Expense	0	152,123	152,123	0	99,686	99,686	0	52,437
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	306,252	306,252	0	200,687	200,687	0	105,565
1	550000	Rent	0	17,264	17,264	0	11,313	11,313	0	5,951
MAINTENANCE										
1	551000	Supervision & Engineering	0	61,401	61,401	0	40,236	40,236	0	21,165
1	552000	Structures	0	7,926	7,926	0	5,194	5,194	0	2,732
1	553000	Generating & Electric Equipment	0	321,334	321,334	0	210,570	210,570	0	110,764
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(287,743)	(287,743)	0	(188,558)	(188,558)	0	(99,185)
TOTAL OTHER POWER GENERATION EXP			0	16,241,299	16,241,299	0	10,642,923	10,642,923	0	5,598,376

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended August 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	801,150	18,483,683	19,284,833	0	12,112,358	12,112,358	801,150	6,371,325
1	566000	System Control & Load Dispatching	0	31,685	31,685	0	20,763	20,763	0	10,922
E-557	557XXX	Other Expense	(4,993,409)	8,446,785	3,453,376	(3,565,083)	5,535,178	1,970,095	(1,428,326)	2,911,607
TOTAL OTHER POWER SUPPLY EXPENSE			(4,192,259)	26,962,153	22,769,894	(3,565,083)	17,668,299	14,103,216	(627,176)	9,293,854
TOTAL PRODUCTION OPERATING EXP			(3,217,911)	52,157,910	48,939,999	(2,926,081)	34,179,078	31,252,997	(291,830)	17,978,832
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	175,437	175,437	0	114,964	114,964	0	60,473
1	561000	Load Dispatching	0	272,553	272,553	0	178,604	178,604	0	93,949
1	562000	Station Expense	0	35,239	35,239	0	23,092	23,092	0	12,147
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	70,250	70,250	0	46,035	46,035	0	24,215
1	565XXX	Transmission of Electricity by Others	0	1,689,513	1,689,513	0	1,107,138	1,107,138	0	582,375
1	566000	Miscellaneous Transmission Expense	0	846,783	846,783	0	554,897	554,897	0	291,886
1	567000	Rent	0	6,707	6,707	0	4,395	4,395	0	2,312
MAINTENANCE										
1	568000	Supervision & Engineering	0	55,632	55,632	0	36,456	36,456	0	19,176
1	569000	Structures	10,285	100,527	110,812	5,019	65,875	70,894	5,266	34,652
1	570000	Station Equipment	0	50,092	50,092	0	32,825	32,825	0	17,267
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	115	209,066	209,181	(2)	137,001	136,999	117	72,065
1	572000	Underground Lines	0	772	772	0	506	506	0	266
1	573000	Service Miscellaneous	(47)	8,747	8,700	0	5,732	5,732	(47)	3,015
TOTAL TRANSMISSION OPERATING EXP			10,353	3,521,318	3,531,671	5,017	2,307,520	2,312,537	5,336	1,213,798

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ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,331,716	2,552,263	3,883,979	975,834	1,672,498	2,648,332	355,882	879,765
E-DEPX		Depreciation Expense-Transmission	66,266	1,596,617	1,662,883	43,309	1,046,263	1,089,572	22,957	550,354
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,164	98,164	0	64,327	64,327	0	33,837
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	72,984	0	72,984	72,984	0	72,984	0	0
1	407324	Amortization of CDA CDR Fund	0	16,667	16,667	0	10,922	10,922	0	5,745
99	407327	Colstrip Reg. Asset Amortization	158,548	0	158,548	81,597	0	81,597	76,951	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,787	1,787	0	940
99	407360	Amortization of CS2 & COLSTRIP O&M	75,067	0	75,067	0	0	0	75,067	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,673	73,673	0	48,278	48,278	0	25,395
99	407395	Optional Renewable Power Revenue Offset	32,644	0	32,644	25,123	0	25,123	7,521	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407427	Colstrip Regulatory Deferral	(233,677)	0	(233,677)	(122,834)	0	(122,834)	(110,843)	0
99	407434	EIM Deferred O&M	(74,681)	0	(74,681)	0	0	0	(74,681)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,411,317)	0	(1,411,317)	(992,250)	0	(992,250)	(419,067)	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(13,177)	0	(13,177)	0	0	0	(13,177)	0
99	407494	Amortization of Schedule 98 REC Rev	(1,023)	0	(1,023)	(1,023)	0	(1,023)	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(460)	(460)	0	(242)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,032,051	2,032,051	0	1,331,603	1,331,603	0	700,448
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(237,345)	6,371,460	6,134,115	(87,175)	4,175,218	4,088,043	(150,170)	2,196,242
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	(3,444,903)	62,050,688	58,605,785	(3,008,239)	40,661,816	37,653,577	(436,664)	21,388,872

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended August 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	64,928	284,063	348,991	55,900	167,961	223,861	9,028	116,102	
3	582000	Station Expense	89,573	2,058	91,631	59,945	1,217	61,162	29,628	841	
3	583000	Overhead Line Expense	146,254	88,161	234,415	96,707	52,128	148,835	49,547	36,033	
3	584000	Underground Line Expense	156,712	0	156,712	86,110	0	86,110	70,602	0	
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	585000	Street Light & Signal System Operation Expense	0	0	0	0	0	0	0	0	
3	586000	Meter Expense	186,434	(191)	186,243	159,706	(113)	159,593	26,728	(78)	
3	587000	Customer Installations Expense	92,380	4,173	96,553	63,472	2,467	65,939	28,908	1,706	
3	588000	Miscellaneous Distribution Expense	336,730	311,189	647,919	271,927	184,000	455,927	64,803	127,189	
3	589000	Rent	0	32,279	32,279	0	19,086	19,086	0	13,193	
MAINTENANCE:											
3	590000	Supervision & Engineering	26,351	87,643	113,994	15,332	51,822	67,154	11,019	35,821	
3	591000	Structures	85,239	624	85,863	55,077	369	55,446	30,162	255	
3	592000	Station Equipment	58,862	11,502	70,364	35,578	6,801	42,379	23,284	4,701	
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	593000	Overhead Lines	2,168,156	(21,800)	2,146,356	1,065,118	(12,890)	1,052,228	1,103,038	(8,910)	
3	594000	Underground Lines	138,619	0	138,619	97,605	0	97,605	41,014	0	
3	595000	Line Transformers	81,290	0	81,290	66,336	0	66,336	14,954	0	
3	596000	Street Light & Signal System Maintenance Exp	15,149	0	15,149	11,047	0	11,047	4,102	0	
3	597000	Meters	11,752	0	11,752	11,444	0	11,444	308	0	
3	598000	Miscellaneous Distribution Expense	46,745	26,427	73,172	39,506	15,626	55,132	7,239	10,801	
TOTAL DISTRIBUTION OPERATING EXP			3,705,174	826,128	4,531,302	2,190,810	488,474	2,679,284	1,514,364	337,654	
E-DEPX		Depreciation Expense-Distribution	4,754,903	7,117	4,762,020	3,124,295	4,208	3,128,503	1,630,608	2,909	
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,505	0	9,505	9,505	0	9,505	0	0	
E-OTX		Taxes Other Than FIT--Distribution	5,351,593	0	5,351,593	4,727,966	0	4,727,966	623,627	0	
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			10,116,001	7,117	10,123,118	7,861,766	4,208	7,865,974	2,254,235	2,909	
TOTAL DISTRIBUTION EXPENSES			13,821,175	833,245	14,654,420	10,052,576	492,682	10,545,258	3,768,599	340,563	

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended August 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	15,236	15,236	0	9,932	9,932	0	5,304
2	902000	Meter Reading Expenses	52,095	13,636	65,731	43,091	8,889	51,980	9,004	4,747
2	903XXX	Customer Records & Collection Expenses	75,069	612,067	687,136	31,972	398,994	430,966	43,097	213,073
2	904000	Uncollectible Accounts	316,630	0	316,630	232,748	0	232,748	83,882	0
2	905000	Misc Customer Accounts	0	13,085	13,085	0	8,530	8,530	0	4,555
TOTAL CUSTOMER ACCOUNTS EXPENSES			443,794	654,024	1,097,818	307,811	426,345	734,156	135,983	227,679
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	3,077,416	12,689	3,090,105	2,107,701	8,272	2,115,973	969,715	4,417
2	909000	Advertising	11,576	23,875	35,451	11,551	15,564	27,115	25	8,311
2	910000	Misc Customer Service & Info Exp	0	24,787	24,787	0	16,158	16,158	0	8,629
TOTAL CUSTOMER SERVICE & INFO EXP			3,088,992	61,351	3,150,343	2,119,252	39,994	2,159,246	969,740	21,357
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	35,581	0	35,581	35,581	0	35,581	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			35,581	0	35,581	35,581	0	35,581	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	58,573	3,126,161	3,184,734	46,262	2,078,928	2,125,190	12,311	1,047,233
4	921000	Office Supplies & Expenses	(141)	389,913	389,772	(141)	259,296	259,155	0	130,617
4	922000	Admin Exp Transferred--Credit	0	(7,433)	(7,433)	0	(4,943)	(4,943)	0	(2,490)
4	923000	Outside Services Employed	125,025	1,079,465	1,204,490	122,872	717,855	840,727	2,153	361,610
4	924000	Property Insurance Premium	0	208,729	208,729	0	138,807	138,807	0	69,922
4	925XXX	Injuries and Damages	276,104	561,906	838,010	191,627	373,673	565,300	84,477	188,233
4	926XXX	Employee Pensions and Benefits	341,104	2,396,866	2,737,970	251,807	1,593,940	1,845,747	89,297	802,926
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	217,972	456,138	674,110	155,889	298,907	454,796	62,083	157,231
4	930000	Miscellaneous General Expenses	16,773	269,066	285,839	13,928	178,932	192,860	2,845	90,134
4	931000	Rents	700	61,158	61,858	0	40,671	40,671	700	20,487
4	935000	Maintenance of General Plant	156,288	1,058,037	1,214,325	106,171	703,605	809,776	50,117	354,432
TOTAL ADMIN & GEN OPERATING EXP			1,192,498	9,600,006	10,792,504	888,415	6,379,671	7,268,086	304,083	3,220,335

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	325,650	1,532,116	1,857,766	252,148	1,018,872	1,271,020	73,502	513,244
E-AMTX		Amortization Expense-General Plant - 303000	0	25,069	25,069	0	16,665	16,665	0	8,404
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	331,546	3,110,496	3,442,042	331,546	2,068,511	2,400,057	0	1,041,985
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,203	35,203	0	23,410	23,410	0	11,793
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	224,003	0	224,003	224,003	0	224,003	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	133,219	0	133,219	133,219	0	133,219	0	0
99	407311	Regulatory Debit - AFUDC Amortization	28,708	139,279	167,987	23,985	93,353	117,338	4,723	45,926
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(147,097)	0	(147,097)	(147,097)	0	(147,097)	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(37,371)	0	(37,371)	(37,371)	0	(37,371)	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(1,261,870)	0	(1,261,870)	(455,090)	0	(455,090)	(806,780)	0
E-OTX		Taxes Other Than FIT--A&G	107,978	365,996	473,974	77,008	243,391	320,399	30,970	122,605
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(287,140)	5,208,159	4,921,019	402,351	3,464,202	3,866,553	(689,491)	1,743,957
		TOTAL ADMIN & GENERAL EXPENSES	905,358	14,808,165	15,713,523	1,290,766	9,843,873	11,134,639	(385,408)	4,964,292
		TOTAL EXPENSES BEFORE FIT	14,849,997	78,407,473	93,257,470	10,797,747	51,464,710	62,262,457	4,052,250	26,942,763
		NET OPERATING INCOME (LOSS) BEFORE FIT			7,423,962			4,726,463		
E-FIT		FEDERAL INCOME TAX			35,583			151,899		
E-FIT		DEFERRED FEDERAL INCOME TAX			(2,486,778)			(1,739,275)		
E-FIT		AMORTIZED ITC			(40,399)			(26,473)		
		ELECTRIC NET OPERATING INCOME (LOSS)			9,915,556			6,340,312		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers	100.000%	65.188%	34.812%
E-ALL	3	Direct Distribution Operating Expense	100.000%	59.128%	40.872%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended August 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	11,496,939
99	442200	Commercial - Firm & Int.	8,783,885
1	442300	Industrial	4,952,215
99	444000	Public Street & Highway Lighting	234,591
99	448000	Interdepartmental Revenue	23,314
99	499XXX	Unbilled Revenue	(135,444)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>25,355,500</u>
1	447XXX	Sales for Resale	4,486,933
		TOTAL SALES OF ELECTRICITY	<u>29,842,433</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	4,520
1	453000	Sales of Water & Water Power	(39,981)
1	454000	Rent from Electric Property	91,986
1	454100	Rent from Trnsmission Joint Use	376
1	456XXX	Other Electric Revenues	3,793,178
		TOTAL OTHER OPERATING REVENUE	<u>3,850,079</u>
		TOTAL ELECTRIC REVENUE	<u>33,692,512</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended August 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	13,944
1	501XXX	Fuel	1,669,030
1	502000	Steam Expense	96,704
1	505000	Electric Expense	51,179
1	506XXX	Miscellaneous Steam Power Generation Op Exp	131,957
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	17,666
1	511000	Structures	23,338
1	512000	Boiler Plant	175,186
1	513000	Electric Plant	20,681
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	105,389
		TOTAL STEAM POWER GENERATION EXP	<u>2,305,074</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	94,911
1	536000	Water for Power	32,760
1	537000	Hydraulic Expense	283,906
1	538000	Electric Expense	236,983
1	539000	Miscellaneous Hydraulic Power Generation Exp	58,097
1	540000	Rent	45,358
1	540100	MT Trust Funds Land Settlement Rents	159,596
		MAINTENANCE	
1	541000	Supervision & Engineering	28,794
1	542000	Structures	7,990
1	543000	Reservoirs, Dams, & Waterways	15,404
1	544000	Electric Plant	140,602
1	545000	Miscellaneous Hydraulic Plant	12,473
		TOTAL HYDRO POWER GENERATION EXP	<u>1,116,874</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	8,321
1	547XXX	Fuel	5,390,626
1	548000	Generation Expense	52,437
1	549XXX	Miscellaneous Other Power Generation Op Exp	105,565
1	550000	Rent	5,951
		MAINTENANCE	
1	551000	Supervision & Engineering	21,165
1	552000	Structures	2,732
1	553000	Generating & Electric Equipment	110,764
1	554XXX	Miscellaneous Other Power Generation Maint Exp	(99,185)
		TOTAL OTHER POWER GENERATION EXP	<u>5,598,376</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended August 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	7,172,475
1	556000	System Control & Load Dispatching	10,922
E-557	557XXX	Other Expense	1,483,281
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>8,666,678</u>
		TOTAL PRODUCTION OPERATING EXP	<u>17,687,002</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	60,473
1	561000	Load Dispatching	93,949
1	562000	Station Expense	12,147
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	24,215
1	565XXX	Transmission of Electricity by Others	582,375
1	566000	Miscellaneous Transmission Expense	291,886
1	567000	Rent	2,312
		MAINTENANCE	
1	568000	Supervision & Engineering	19,176
1	569000	Structures	39,918
1	570000	Station Equipment	17,267
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	72,182
1	572000	Underground Lines	266
1	573000	Service Miscellaneous	2,968
		TOTAL TRANSMISSION OPERATING EXP	<u>1,219,134</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended August 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,235,647
E-DEPX		Depreciation Expense-Transmission	573,311
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,837
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0
1	407324	Amortization of CDA CDR Fund	5,745
99	407327	Colstrip Reg. Asset Amortization	76,951
1	407333	Amortization of CDA Settlement Costs	940
99	407360	Amortization of CS2 & COLSTRIP O&M	75,067
1	407382	Amortization of CDA Settlement - Allocated	25,395
99	407395	Optional Renewable Power Revenue Offset	7,521
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407427	Colstrip Regulatory Deferral	(110,843)
99	407434	EIM Deferred O&M	(74,681)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(419,067)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(13,177)
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(242)
E-OTX		Taxes Other Than FIT--Prod & Trans	700,448
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>2,046,072</u>
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	<u>20,952,208</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended August 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	125,130
3	582000	Station Expense	30,469
3	583000	Overhead Line Expense	85,580
3	584000	Underground Line Expense	70,602
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	26,650
3	587000	Customer Installations Expense	30,614
3	588000	Miscellaneous Distribution Expense	191,992
3	589000	Rent	13,193
		MAINTENANCE:	
3	590000	Supervision & Engineering	46,840
3	591000	Structures	30,417
3	592000	Station Equipment	27,985
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	1,094,128
3	594000	Underground Lines	41,014
3	595000	Line Transformers	14,954
3	596000	Street Light & Signal System Maintenance Exp	4,102
3	597000	Meters	308
3	598000	Miscellaneous Distribution Expense	18,040
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,852,018</u>
E-DEPX		Depreciation Expense-Distribution	1,633,517
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	623,627
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,257,144</u>
		TOTAL DISTRIBUTION EXPENSES	<u>4,109,162</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended August 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	5,304
2	902000	Meter Reading Expenses	13,751
2	903XXX	Customer Records & Collection Expenses	256,170
2	904000	Uncollectible Accounts	83,882
2	905000	Misc Customer Accounts	4,555
		TOTAL CUSTOMER ACCOUNTS EXPENSES	363,662
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	974,132
2	909000	Advertising	8,336
2	910000	Misc Customer Service & Info Exp	8,629
		TOTAL CUSTOMER SERVICE & INFO EXP	991,097
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	1,059,544
4	921000	Office Supplies & Expenses	130,617
4	922000	Admin Exp Transferred--Credit	(2,490)
4	923000	Outside Services Employed	363,763
4	924000	Property Insurance Premium	69,922
4	925XXX	Injuries and Damages	272,710
4	926XXX	Employee Pensions and Benefits	892,223
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	219,314
4	930000	Miscellaneous General Expenses	92,979
4	931000	Rents	21,187
4	935000	Maintenance of General Plant	404,549
		TOTAL ADMIN & GEN OPERATING EXP	3,524,418

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended August 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	586,746
E-AMTX		Amortization Expense-General Plant - 303000	8,404
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,041,985
E-AMTX		Amortization Expense-General Plant - 390200, 3962	11,793
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407306	Regulatory Debit - AMI Amortization	0
99	407307	Regulatory Debit - Existing Meters Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	50,649
99	407314	Regulatory Debit - FISERVE Amortization	8,094
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0
99	407447	Regulatory Credit - COVID-19 Deferral	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(806,780)
E-OTX		Taxes Other Than FIT--A&G	153,575
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,054,466
		TOTAL ADMIN & GENERAL EXPENSES	4,578,884
		TOTAL EXPENSES BEFORE FIT	30,995,013
		NET OPERATING INCOME (LOSS) BEFORE FIT	2,697,499
E-FIT		FEDERAL INCOME TAX	(116,316)
E-FIT		DEFERRED FEDERAL INCOME TAX	(747,503)
E-FIT		AMORTIZED ITC	(13,926)
		ELECTRIC NET OPERATING INCOME (LOSS)	3,575,244

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Month Ended August 31, 2022
Average of Monthly Averages Basis

Report ID:
E-456-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	9,679	55,051	64,730	5,279	36,075	41,354	4,400	18,976	23,376
1	456010	Other Electric Rev-Financial	0	10,772	10,772	0	7,059	7,059	0	3,713	3,713
1	456015	Other Electric Rev-CT Fuel Sales	0	10,668,611	10,668,611	0	6,991,141	6,991,141	0	3,677,470	3,677,470
1	456016	Other Electric Rev-Resource Opt	0	55,990	55,990	0	36,690	36,690	0	19,300	19,300
1	456017	Other Electric Rev-Non Resource	0	10,168	10,168	0	6,663	6,663	0	3,505	3,505
1	456018	Other Electric Rev-Extraction	0	47,781	47,781	0	31,311	31,311	0	16,470	16,470
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(13,750)	137,500	123,750	0	90,104	90,104	(13,750)	47,396	33,646
1	456050	Other Electric Rev-Attachment Fees	31,520	0	31,520	24,759	0	24,759	6,761	0	6,761
1	456100	Transmission Revenue of Others	0	2,620,189	2,620,189	0	1,717,010	1,717,010	0	903,179	903,179
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,458	50,458	0	26,542	26,542
1	456130	Ancillary Services Revenue	0	101,875	101,875	0	66,759	66,759	0	35,116	35,116
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	(5,856,923)	0	(5,856,923)	(4,471,691)	0	(4,471,691)	(1,385,232)	0	(1,385,232)
1	456329	Amortization Res Decoupling Deferral	314,976	0	314,976	104,819	0	104,819	210,157	0	210,157
1	456338	Non-res Decoupling Deferred Rev	86,154	0	86,154	142,081	0	142,081	(55,927)	0	(55,927)
1	456339	Amortization Non-res Decoupling	(1,529,013)	0	(1,529,013)	(1,334,743)	0	(1,334,743)	(194,270)	0	(194,270)
1	456380	Other Electric Revenue-Clearwater	30,020	0	30,020	0	0	0	30,020	0	30,020
1	456700	Other Electric Rev-Low Voltage	15,947	0	15,947	10,714	0	10,714	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	97,177	97,177	0	51,117	51,117
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(525,117)	(525,117)	0	(344,109)	(344,109)	0	(181,008)	(181,008)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	525,117	525,117	0	344,109	344,109	0	181,008	181,008
1	456730	Other Elec Rev-Intraco Thermal	0	1,111,116	1,111,116	0	728,114	728,114	0	383,002	383,002
TOTAL ACCOUNT 456			(6,911,390)	15,044,347	8,132,957	(5,518,782)	9,858,561	4,339,779	(1,392,608)	5,185,786	3,793,178

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-555-1A
For Month Ended August 31, 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	55500/555100	Purchased Power	0	15,010,740	15,010,740	0	9,836,538	9,836,538	0	5,174,202	5,174,202
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	180,476	180,476	0	118,266	118,266	0	62,210	62,210
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	801,150	0	801,150	0	0	0	801,150	0	801,150
1	555550	Non Monetary - Exchange Power	0	51,256	51,256	0	33,588	33,588	0	17,668	17,668
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	288,298	288,298	0	188,922	188,922	0	99,376	99,376
1	555710	Intercompany Purchase	0	101,875	101,875	0	66,759	66,759	0	35,116	35,116
1	555740	Purchased Power - EIM	0	2,851,038	2,851,038	0	1,868,285	1,868,285	0	982,753	982,753
TOTAL ACCOUNT 555			801,150	18,483,683	19,284,833	0	12,112,358	12,112,358	801,150	6,371,325	7,172,475

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-557-1A
For Month Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,675	518,564	520,239	1,675	339,815	341,490	0	178,749	178,749
1	557010	Other Power Supply Expense - Financial	0	2,861,758	2,861,758	0	1,875,310	1,875,310	0	986,448	986,448
1	557018	Merchandise Processing Fee	0	4,654	4,654	0	3,050	3,050	0	1,604	1,604
1	557150	Fuel - Economic Dispatch	0	(436,191)	(436,191)	0	(285,836)	(285,836)	0	(150,355)	(150,355)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(4,332)	0	(4,332)	0	0	0	(4,332)	0	(4,332)
1	557165	Other Resource Costs-CAISO Charges	0	16,426	16,426	0	10,764	10,764	0	5,662	5,662
1	557170	Broker Fees - Power	0	31,256	31,256	0	20,482	20,482	0	10,774	10,774
1	557171	REC Broker Fees	0	3,530	3,530	0	2,313	2,313	0	1,217	1,217
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	238,564	0	238,564	238,564	0	238,564	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	(3,260,888)	0	(3,260,888)	(3,260,888)	0	(3,260,888)	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	0	0	0	0	0	0	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	34,435	0	34,435	34,435	0	34,435	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(620,327)	0	(620,327)	(620,327)	0	(620,327)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(2,150,722)	0	(2,150,722)	0	0	0	(2,150,722)	0	(2,150,722)
99	557390	Idaho PCA Amortization	699,963	0	699,963	0	0	0	699,963	0	699,963
1	557395	Optional Renewable Power Expense Offset	0	267	267	0	175	175	0	92	92
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,014,304	2,014,304	0	1,319,973	1,319,973	0	694,331	694,331
1	557711	Turbine Gas Bookout Offset	0	(2,014,304)	(2,014,304)	0	(1,319,973)	(1,319,973)	0	(694,331)	(694,331)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,446,521	5,446,521	0	3,569,105	3,569,105	0	1,877,416	1,877,416
TOTAL ACCOUNT 557			(4,993,409)	8,446,785	3,453,376	(3,565,083)	5,535,178	1,970,095	(1,428,326)	2,911,607	1,483,281

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-908-1A
For Month Ended August 31, 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	20,502	12,689	33,191	12,227	8,272	20,499	8,275	4,417	12,692
99	908600	Public Purpose Tariff Rider Expense Offset	3,029,508	0	3,029,508	2,054,140	0	2,054,140	975,368	0	975,368
99	908610	Limited Income Tax Refund Program	44,858	0	44,858	44,858	0	44,858	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(17,452)	0	(17,452)	(3,524)	0	(3,524)	(13,928)	0	(13,928)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	3,077,416	12,689	3,090,105	2,107,701	8,272	2,115,973	969,715	4,417	974,132

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.188%	34.812%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended August 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.60%	54.60%
2	Cost of Debt		4.681%	4.685%
	Total Weighted Cost		2.556%	2.558%
E-APL	Net Rate Base	3,046,523,130	2,057,109,042	989,414,088
	Interest Deduction for FIT Calculation	77,888,919	52,579,707	25,309,212
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	100,681,432	66,988,920	33,692,512
E-OPS	Less: Operating & Maintenance Expense	72,079,218	46,441,887	25,637,331
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	13,320,634	9,440,602	3,880,032
E-OTX	Less: Taxes Other than FIT	7,857,618	6,379,968	1,477,650
	Net Operating Income Before FIT	7,423,962	4,726,463	2,697,499
E-INT	Less: Monthly Interest Expense	6,490,743	4,381,642	2,109,101
E-OTX	Less: ID ITC Deferred & Amortization	(2,131)	0	(2,131)
E-SCM	Plus: Schedule M Adjustments	(761,645)	378,508	(1,140,153)
	Taxable Net Operating Income	169,443	723,329	(553,886)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	35,583	151,899	(116,316)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	35,583	151,899	(116,316)
E-DTE	Deferred FIT	(501,661)	(509,430)	7,769
E-DTE	Customer Tax Credit Amortization	(1,985,117)	(1,229,845)	(755,272)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,473)	(13,926)
	Total Net FIT/Deferred FIT	(2,491,594)	(1,613,849)	(877,745)

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-1A
For Month Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,819,585	8,957,045	15,776,630	4,736,636	5,914,755	10,651,391	2,082,949	3,042,290	5,125,239
12	997001 Contributions In Aid of Construction	0	691,667	691,667	0	463,597	463,597	0	228,070	228,070
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	(17,662)	(17,662)	0	(11,838)	(11,838)	0	(5,824)	(5,824)
99	997007 Idaho PCA	(1,525,440)	0	(1,525,440)	0	0	0	(1,525,440)	0	(1,525,440)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	28,504	28,504	0	19,105	19,105	0	9,399	9,399
99	997018 DSM Tariff Rider	1,230,606	(12)	1,230,594	574,144	(8)	574,136	656,462	(4)	656,458
12	997020 FAS87 Current Pension Accrual	0	(94,930)	(94,930)	0	(63,628)	(63,628)	0	(31,302)	(31,302)
12	997027 Uncollectibles	19,206	(280,900)	(261,694)	(57,471)	(188,276)	(245,747)	76,677	(92,624)	(15,947)
99	997031 Decoupling Mechanism	6,984,805	0	6,984,805	5,559,533	0	5,559,533	1,425,272	0	1,425,272
12	997032 Interest Rate Swaps	0	374,192	374,192	0	250,806	250,806	0	123,386	123,386
99	997033 BPA Residential Exchange	(391,533)	0	(391,533)	(293,203)	0	(293,203)	(98,330)	0	(98,330)
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
99	997035 Leases	0	(45,920)	(45,920)	0	(30,537)	(30,537)	0	(15,383)	(15,383)
99	997043 Washington Deferred Power Costs	(3,022,324)	0	(3,022,324)	(3,022,324)	0	(3,022,324)	0	0	0
12	997044 Non-Monetary Power Costs	0	51,256	51,256	0	34,355	34,355	0	16,901	16,901
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(185,130)	(185,130)	0	(124,085)	(124,085)	0	(61,045)	(61,045)
12	997049 Tax Depreciation	0	(14,222,554)	(14,222,554)	0	(9,532,809)	(9,532,809)	0	(4,689,745)	(4,689,745)
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,342	22,342	0	10,991	10,991
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,381	49,381	0	24,293	24,293
99	997065 Amortization - Unbilled Revenue Add-Ins	(33,712)	0	(33,712)	(22,802)	0	(22,802)	(10,910)	0	(10,910)
12	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,217	109,217	0	57,450	57,450
12	997080 Book Transportation Depreciation	0	24,308	24,308	0	16,293	16,293	0	8,015	8,015
12	997081 Deferred Compensation	0	(6,433)	(6,433)	0	(4,312)	(4,312)	0	(2,121)	(2,121)
4	997082 Meal Disallowances	0	3,000	3,000	0	1,995	1,995	0	1,005	1,005
12	997083 Paid Time Off	0	9,297	9,297	0	6,231	6,231	0	3,066	3,066
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	61,890	0	61,890	0	0	0	61,890	0	61,890
99	997095 WA REC Deferral	(585,893)	0	(585,893)	(585,893)	0	(585,893)	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,828	1,828	0	899	899
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(566)	(566)	0	(379)	(379)	0	(187)	(187)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(3,633,333)	(3,633,333)	0	(2,435,278)	(2,435,278)	0	(1,198,055)	(1,198,055)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997107 MDM System	357,221	0	357,221	357,221	0	357,221	0	0	0
99	997110 FISERVE	8,094	149,245	157,339	0	100,033	100,033	8,094	49,212	57,306
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115 AFUDC Equity DFIT Deferral	(147,097)	0	(147,097)	(147,097)	0	(147,097)	0	0	0
99	997117 Colstrip Plant Adjustment	(414,517)	0	(414,517)	(281,763)	0	(281,763)	(132,754)	0	(132,754)
99	997119 AFUDC Tax CPI	0	279,390	279,390	0	187,264	187,264	0	92,126	92,126
99	997120 Transportation Tax Disallowance	0	7,349	7,349	0	4,926	4,926	0	2,423	2,423

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended August 31, 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	0	0	0	0	0	0	0	0	
99	997125	COVID-19	(37,371)	0	(37,371)	(37,371)	0	(37,371)	0	0	
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	
99	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	
99	997128	Meters Expensed	0	(119,080)	(119,080)	0	(79,815)	(79,815)	0	(39,265)	
99	997129	Mixed Service Costs (IDD#5)	0	(1,300,000)	(1,300,000)	0	(871,338)	(871,338)	0	(428,662)	
99	997130	Wild Fire Resiliency Deferral	(1,261,870)	0	(1,261,870)	(455,090)	0	(455,090)	(806,780)	0	
99	997132	Battery Storage Deferral	99,721	0	99,721	99,721	0	99,721	0	0	
99	997134	WA Revenue Deferral EIM Benefits	72,984	0	72,984	72,984	0	72,984	0	0	
99	997135	CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	
99	997136	Accum Provision for Rate Refund-EIM	0	0	0	0	0	0	0	0	
		TOTAL SCHEDULE M ADJUSTMENTS	8,293,221	(9,054,866)	(761,645)	6,538,683	(6,160,175)	378,508	1,754,538	(2,894,691)	(1,140,153)

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%	67.026%	32.974%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Month Ended August 31, 2022
Average of Monthly Averages Basis

Report ID:
E-DTE-1A

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	492,639	492,639	0	330,196	330,196	0	162,443	162,443
99	410100	Deferred Federal Income Tax Expense - Washington	(126,772)	0	(126,772)	(126,772)	0	(126,772)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	235,074	0	235,074	0	0	0	235,074	0	235,074
	410100	Total	108,302	492,639	600,941	(126,772)	330,196	203,424	235,074	162,443	397,517
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(790,356)	(790,356)	0	(529,783)	(529,783)	0	(260,573)	(260,573)
99	411100	Deferred Federal Income Tax Expense - Washington	(251,658)	0	(251,658)	(251,658)	0	(251,658)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(166,107)	0	(166,107)	0	0	0	(166,107)	0	(166,107)
	411100	Total	(417,765)	(790,356)	(1,208,121)	(251,658)	(529,783)	(781,441)	(166,107)	(260,573)	(426,680)
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	68,587	0	68,587	68,587	0	68,587	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	36,932	0	36,932	0	0	0	36,932	0	36,932
	410193	Total	105,519	0	105,519	68,587	0	68,587	36,932	0	36,932
Total Deferred Federal Income Tax Expense			(203,944)	(297,717)	(501,661)	(309,843)	(199,587)	(509,430)	105,899	(98,130)	7,769
99	411193	Customer Tax Credit Amortization - Washington	(1,229,845)	0	(1,229,845)	(1,229,845)	0	(1,229,845)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(755,272)	0	(755,272)	0	0	0	(755,272)	0	(755,272)
	411193	Total	(1,985,117)	0	(1,985,117)	(1,229,845)	0	(1,229,845)	(755,272)	0	(755,272)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%		67.026%		32.974%
E-ALL	99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	4,963	4,963	0	3,252	3,252	0	1,711	1,711
1	408140	State Kwh Generation Tax	0	91,769	91,769	0	60,136	60,136	0	31,633	31,633
1	408150	R&P Property Tax--Production	0	1,403,662	1,403,662	0	919,820	919,820	0	483,842	483,842
1	408180	R&P Property Tax--Transmission	0	531,657	531,657	0	348,395	348,395	0	183,262	183,262
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	2,032,051	2,032,051	0	1,331,603	1,331,603	0	700,448	700,448
DISTRIBUTION											
99	408110	State Excise Tax	2,191,325	0	2,191,325	2,191,325	0	2,191,325	0	0	0
99	408120	Municipal Occupation & License Tax	2,224,101	0	2,224,101	1,876,961	0	1,876,961	347,140	0	347,140
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	938,298	0	938,298	659,680	0	659,680	278,618	0	278,618
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,131)	0	(2,131)	0	0	0	(2,131)	0	(2,131)
TOTAL DISTRIBUTION			5,351,593	0	5,351,593	4,727,966	0	4,727,966	623,627	0	623,627
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	107,978	365,996	473,974	77,008	243,391	320,399	30,970	122,605	153,575
TOTAL A&G			107,978	365,996	473,974	77,008	243,391	320,399	30,970	122,605	153,575
TOTAL TAXES OTHER THAN FIT			5,459,571	2,398,047	7,857,618	4,804,974	1,574,994	6,379,968	654,597	823,053	1,477,650

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,424,999	7,424,999	0	4,865,602	4,865,602	0	2,559,397	2,559,397
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	1,027,935	1,027,935	0	673,606	673,606	0	354,329	354,329
1	182381	CDA Settlement Past Storage	0	27,775,024	27,775,024	0	18,200,973	18,200,973	0	9,574,051	9,574,051
1	302000	Franchises & Consents	2,703,985	44,049,218	46,753,203	2,703,985	28,865,453	31,569,438	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,217,610	16,537,326	319,716	10,670,114	10,989,830	0	5,547,496	5,547,496
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,802,438	118,981,152	122,783,590	3,802,438	79,123,656	82,926,094	0	39,857,496	39,857,496
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	14,312,022	14,312,022	0	9,517,638	9,517,638	0	4,794,384	4,794,384
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,801,430	7,801,430	0	5,188,029	5,188,029	0	2,613,401	2,613,401
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	69,394,534	69,394,534	0	46,148,059	46,148,059	0	23,246,475	23,246,475
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,637,915	20,637,915	0	13,724,420	13,724,420	0	6,913,495	6,913,495
4	303121	Misc Intangible Plant-AMI Software	16,214,764	58,850	16,273,614	16,214,764	39,136	16,253,900	0	19,714	19,714
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	7,924,191	7,924,191	0	5,269,666	5,269,666	0	2,654,525	2,654,525
		TOTAL INTANGIBLE PLANT	23,040,903	337,604,880	360,645,783	23,040,903	223,596,952	246,637,855	0	114,007,928	114,007,928
		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	111,599,893	28,854,241	140,454,134	72,916,624	18,908,184	91,824,808	38,683,269	9,946,057	48,629,326
1	312000	Boiler Plant	144,221,312	46,786,844	191,008,156	93,315,043	30,659,419	123,974,462	50,906,269	16,127,425	67,033,694
1	313000	Generators	(30,373)	0	(30,373)	(20,121)	0	(20,121)	(10,252)	0	(10,252)
1	314000	Turbogenerator Units	39,377,294	18,589,251	57,966,545	25,741,532	12,181,536	37,923,068	13,635,762	6,407,715	20,043,477
1	315000	Accessory Electric Equipment	18,068,589	12,501,086	30,569,675	11,805,972	8,191,962	19,997,934	6,262,617	4,309,124	10,571,741
1	316000	Miscellaneous Power Plant Equipment	14,627,189	2,476,959	17,104,148	9,559,689	1,623,151	11,182,840	5,067,500	853,808	5,921,308
		TOTAL STEAM PRODUCTION PLANT	327,863,904	113,065,964	440,929,868	213,318,739	74,092,126	287,410,865	114,545,165	38,973,838	153,519,003
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	43,177,047	43,177,047	0	22,711,931	22,711,931
1	331XXX	Structures & Improvements	0	109,601,799	109,601,799	0	71,822,059	71,822,059	0	37,779,740	37,779,740
1	332XXX	Reservoirs, Dams, & Waterways	0	254,488,673	254,488,673	0	166,766,427	166,766,427	0	87,722,246	87,722,246
1	333000	Waterwheels, Turbines, & Generators	0	235,440,740	235,440,740	0	154,284,317	154,284,317	0	81,156,423	81,156,423
1	334000	Accessory Electric Equipment	0	84,714,866	84,714,866	0	55,513,652	55,513,652	0	29,201,214	29,201,214
1	335XXX	Miscellaneous Power Plant Equipment	0	13,259,652	13,259,652	0	8,689,050	8,689,050	0	4,570,602	4,570,602
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,390,934	2,390,934	0	1,257,676	1,257,676
		TOTAL HYDRAULIC PRODUCTION PLANT	0	767,043,318	767,043,318	0	502,643,486	502,643,486	0	264,399,832	264,399,832
		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	17,467,774	17,467,774	0	11,446,632	11,446,632	0	6,021,142	6,021,142
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,044	21,070,044	0	13,807,200	13,807,200	0	7,262,844	7,262,844
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	239,922,046	239,922,046	0	157,220,917	157,220,917	0	82,701,129	82,701,129
1	344010	Generators - Solar	0	172,152	172,152	0	112,811	112,811	0	59,341	59,341
1	345000	Accessory Electric Equipment	0	25,661,944	25,661,944	0	16,816,272	16,816,272	0	8,845,672	8,845,672
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	1,642,310	1,642,310	0	1,076,206	1,076,206	0	566,104	566,104
		TOTAL OTHER PRODUCTION PLANT	0	328,318,549	328,318,549	0	215,147,146	215,147,146	0	113,171,403	113,171,403
		TOTAL PRODUCTION PLANT	327,863,904	1,208,427,831	1,536,291,735	213,318,739	791,882,758	1,005,201,497	114,545,165	416,545,073	531,090,238

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,255,128	29,883,486	410,632	19,170,885	19,581,517	217,726	10,084,243	10,301,969	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	37,615	30,427,748	30,465,363	24,649	19,939,303	19,963,952	12,966	10,488,445	10,501,411	
1	353XXX	Station Equipment	12,683,619	343,428,268	356,111,887	8,290,786	225,048,544	233,339,330	4,392,833	118,379,724	122,772,557	
1	354000	Towers & Fixtures	16,023,237	1,167,384	17,190,621	10,471,253	764,987	11,236,240	5,551,984	402,397	5,954,381	
1	355000	Poles & Fixtures	5,418	346,767,079	346,772,497	3,541	227,236,467	227,240,008	1,877	119,530,612	119,532,489	
1	356000	Overhead Conductors & Devices	12,560,553	167,533,700	180,094,253	8,208,391	109,784,834	117,993,225	4,352,162	57,748,866	62,101,028	
1	357000	Underground Conduit	0	3,195,338	3,195,338	0	2,093,905	2,093,905	0	1,101,433	1,101,433	
1	358000	Underground Conductors & Devices	0	6,823,267	6,823,267	0	4,471,287	4,471,287	0	2,351,980	2,351,980	
1	359000	Roads & Trails	78,834	2,529,303	2,608,137	51,518	1,657,452	1,708,970	27,316	871,851	899,167	
		TOTAL TRANSMISSION PLANT	42,017,634	931,127,215	973,144,849	27,460,770	610,167,664	637,628,434	14,556,864	320,959,551	335,516,415	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	12,064,181	0	12,064,181	10,593,627	0	10,593,627	1,470,554	0	1,470,554	
99	360400	Land Easements	3,998,792	0	3,998,792	1,366,741	0	1,366,741	2,632,051	0	2,632,051	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,302,214	0	28,302,214	20,631,092	0	20,631,092	7,671,122	0	7,671,122	
3	362000	Station Equipment	160,362,804	3,186,440	163,549,244	106,621,358	1,884,078	108,505,436	53,741,446	1,302,362	55,043,808	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	526,827,730	0	526,827,730	347,985,627	0	347,985,627	178,842,103	0	178,842,103	
99	365000	Overhead Conductors & Devices	332,011,124	0	332,011,124	207,785,443	0	207,785,443	124,225,681	0	124,225,681	
99	366000	Underground Conduit	150,430,972	0	150,430,972	98,850,090	0	98,850,090	51,580,882	0	51,580,882	
99	367000	Underground Conductors & Devices	266,231,880	0	266,231,880	178,587,809	0	178,587,809	87,644,071	0	87,644,071	
99	368000	Line Transformers	316,791,903	0	316,791,903	218,330,700	0	218,330,700	98,461,203	0	98,461,203	
99	369XXX	Services	209,623,288	0	209,623,288	136,894,892	0	136,894,892	72,728,396	0	72,728,396	
99	371XXX	Installations on Customers' Premises	6,165,993	0	6,165,993	6,165,993	0	6,165,993	0	0	0	
99	370XXX	Meters	85,948,779	0	85,948,779	61,257,662	0	61,257,662	24,691,117	0	24,691,117	
99	373XXX	Street Light & Signal Systems	76,468,153	0	76,468,153	49,487,754	0	49,487,754	26,980,399	0	26,980,399	
		TOTAL DISTRIBUTION PLANT	2,175,595,663	3,186,440	2,178,782,103	1,444,558,788	1,884,078	1,446,442,866	731,036,875	1,302,362	732,339,237	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,513,718	9,345,324	10,859,042	811,811	6,214,734	7,026,545	701,907	3,130,590	3,832,497	
4	390XXX	Structures & Improvements	26,628,740	108,589,797	135,218,537	17,733,619	72,213,301	89,946,920	8,895,121	36,376,496	45,271,617	
4	391XXX	Office Furniture & Equipment	5,041,060	52,842,532	57,883,592	5,025,587	35,140,812	40,166,399	15,473	17,701,720	17,717,193	
4	392XXX	Transportation Equipment	40,473,985	29,500,923	69,974,908	27,571,272	19,618,409	47,189,681	12,902,713	9,882,514	22,785,227	
4	393000	Stores Equipment	600,396	4,065,064	4,665,460	405,731	2,703,308	3,109,039	194,665	1,361,756	1,556,421	
4	394000	Tools, Shop & Garage Equipment	2,503,023	17,709,094	20,212,117	1,319,090	11,776,725	13,095,815	1,183,933	5,932,369	7,116,302	
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	3,812,400	4,228,279	400,088	2,535,284	2,935,372	15,791	1,277,116	1,292,907	
4	396XXX	Power Operated Equipment	21,952,553	8,022,784	29,975,337	13,268,521	5,335,232	18,603,753	8,684,032	2,687,552	11,371,584	
4	397XXX	Communications Equipment	32,387,906	93,406,027	125,793,933	22,988,960	62,115,942	85,104,902	9,398,946	31,290,085	40,689,031	
4	398000	Miscellaneous Equipment	13,505	778,415	791,920	0	517,654	517,654	13,505	260,761	274,266	
		TOTAL GENERAL PLANT	131,530,765	328,189,146	459,719,911	89,524,679	218,249,065	307,773,744	42,006,086	109,940,081	151,946,167	
		TOTAL PLANT IN SERVICE	2,700,048,869	2,808,535,512	5,508,584,381	1,797,903,879	1,845,780,517	3,643,684,396	902,144,990	962,754,995	1,864,899,985	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended August 31, 2022	
Average of Monthly Averages Basis	

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	(275,859,477)	(76,518,344)	(352,377,821)	(181,707,293)	(50,142,471)	(231,849,764)	(94,152,184)	(26,375,873)	(120,528,057)	
E-ADEP		Hydro Production Plant	0	(182,871,514)	(182,871,514)	0	(119,835,703)	(119,835,703)	0	(63,035,811)	(63,035,811)	
E-ADEP		Other Production Plant	0	(165,446,985)	(165,446,985)	0	(108,417,409)	(108,417,409)	0	(57,029,576)	(57,029,576)	
E-ADEP		Transmission Plant	(27,022,933)	(235,635,527)	(262,658,460)	(16,527,549)	(154,411,961)	(170,939,510)	(10,495,384)	(81,223,566)	(91,718,950)	
E-ADEP		Distribution Plant	(717,100,410)	(463,569)	(717,563,979)	(445,634,719)	(274,099)	(445,908,818)	(271,465,691)	(189,470)	(271,655,161)	
E-ADEP		General Plant	(52,617,887)	(114,445,778)	(167,063,665)	(33,665,430)	(76,107,587)	(109,773,017)	(18,952,457)	(38,338,191)	(57,290,648)	
TOTAL ACCUMULATED DEPRECIATION			(1,072,600,707)	(775,381,717)	(1,847,982,424)	(677,534,991)	(509,189,230)	(1,186,724,221)	(395,065,716)	(266,192,487)	(661,258,203)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,029,227)	(18,029,227)	0	(11,814,552)	(11,814,552)	0	(6,214,675)	(6,214,675)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(416,702)	0	(416,702)	(416,702)	0	(416,702)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,560,196)	(3,560,196)	0	(2,366,497)	(2,366,497)	0	(1,193,699)	(1,193,699)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(12,647,946)	(115,704,963)	(128,352,909)	(12,647,946)	(76,944,957)	(89,592,903)	0	(38,760,006)	(38,760,006)	
E-AAAMT		General Plant - 390200, 396200	0	(1,001,394)	(1,001,394)	0	(665,937)	(665,937)	0	(335,457)	(335,457)	
TOTAL ACCUMULATED AMORTIZATION			(13,064,648)	(138,295,780)	(151,360,428)	(13,064,648)	(91,791,943)	(104,856,591)	0	(46,503,837)	(46,503,837)	
TOTAL ACCUMULATED DEPR/AMORT			(1,085,665,355)	(913,677,497)	(1,999,342,852)	(690,599,639)	(600,981,173)	(1,291,580,812)	(395,065,716)	(312,696,324)	(707,762,040)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,614,383,514	1,894,858,015	3,509,241,529	1,107,304,240	1,244,799,344	2,352,103,584	507,079,274	650,058,671	1,157,137,945	
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	(533,205,043)	(533,205,043)	0	(357,386,012)	(357,386,012)	0	(175,819,031)	(175,819,031)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(54,043,144)	(54,043,144)	0	(35,939,231)	(35,939,231)	0	(18,103,913)	(18,103,913)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(3,017,398)	(3,017,398)	0	(2,006,600)	(2,006,600)	0	(1,010,798)	(1,010,798)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	282,763	282,763	0	188,040	188,040	0	94,723	94,723	
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	(5,832,755)	(5,832,755)	0	(3,822,204)	(3,822,204)	0	(2,010,551)	(2,010,551)	
1		ADFIT - CDA Settlement Costs (283333)	0	274,145	274,145	0	179,647	179,647	0	94,498	94,498	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(954,300)	(954,300)	0	(639,629)	(639,629)	0	(314,671)	(314,671)	
TOTAL ACCUMULATED DFIT			0	(596,495,732)	(596,495,732)	0	(399,425,989)	(399,425,989)	0	(197,069,743)	(197,069,743)	
NET ELECTRIC UTILITY PLANT			1,614,383,514	1,298,362,283	2,912,745,797	1,107,304,240	845,373,355	1,952,677,595	507,079,274	452,988,928	960,068,202	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	59.128%	40.872%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.026%	32.974%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,614,383,514	1,298,362,283	2,912,745,797	#####	845,373,355	1,952,677,595	507,079,274	452,988,928	960,068,202
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,654,971	40,989,660	48,644,631	5,812,398	27,258,534	33,070,932	1,842,573	13,731,126	15,573,699
4	Accumulated Amortization - AFUDC (182318)	(1,553,810)	(5,406,606)	(6,960,416)	(1,243,990)	(3,595,447)	(4,839,437)	(309,820)	(1,811,159)	(2,120,979)
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)	2,174,271	0	2,174,271	0	0	0	2,174,271	0	2,174,271
99	ADFIT - Boulder Park Disallowed (190040)	89,403	0	89,403	0	0	0	89,403	0	89,403
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:	16,666,387	0	16,666,387	16,666,387	0	16,666,387	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	25,337,162	0	25,337,162	25,337,162	0	25,337,162	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(4,543,192)	0	(4,543,192)	(4,543,192)	0	(4,543,192)	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)	(3,900,128)	0	(3,900,128)	(1,269,486)	0	(1,269,486)	(2,630,642)	0	(2,630,642)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(67,329,887)	0	(67,329,887)	(45,435,481)	0	(45,435,481)	(21,894,406)	0	(21,894,406)
99	ADFIT-Customer Tax Credit (190393)	14,139,276	0	14,139,276	9,541,451	0	9,541,451	4,597,825	0	4,597,825
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(10,843,326)	0	(10,843,326)	(6,881,538)	0	(6,881,538)	(3,961,788)	0	(3,961,788)
99	Colstrip-Regulatory Asset (182327)	13,423,836	0	13,423,836	7,162,216	0	7,162,216	6,261,620	0	6,261,620
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,225,859	0	1,225,859	1,095,061	0	1,095,061	130,798	0	130,798
99	Colstrip Reg Asset ADFIT (283376)	(1,871,023)	0	(1,871,023)	(1,257,261)	0	(1,257,261)	(613,762)	0	(613,762)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(4,394,826)	0	(4,394,826)	(3,036,531)	0	(3,036,531)	(1,358,295)	0	(1,358,295)
99	Colstrip ARO Liability (230027)	(13,576,001)	0	(13,576,001)	(8,871,919)	0	(8,871,919)	(4,704,082)	0	(4,704,082)
99	Colstrip ARO ADFIT (190376)	2,850,960	0	2,850,960	1,863,103	0	1,863,103	987,857	0	987,857
99	Colstrip ARO ADFIT (283377)	(2,271,703)	0	(2,271,703)	(1,450,011)	0	(1,450,011)	(821,692)	0	(821,692)
99	Customer Deposits (235199)	(3,149)	0	(3,149)	(3,149)	0	(3,149)	0	0	0
C-WKC	Working Capital	112,247,379	0	112,247,379	77,341,791	0	77,341,791	34,905,588	0	34,905,588
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	98,194,279	35,583,054	133,777,333	80,768,360	23,663,087	104,431,447	17,425,919	11,919,967	29,345,886
	NET RATE BASE	1,712,577,793	1,333,945,337	3,046,523,130	#####	869,036,442	2,057,109,042	524,505,193	464,908,895	989,414,088

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-1A
For Month Ended August 31, 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)	268,491	268,491			268,491	268,491		175,942	175,942		92,549	92,549	
	Steam (ED-ID)	355,882	355,882		355,882		355,882				355,882		355,882	
	Steam (ED-WA)	975,834	975,834		975,834		975,834	975,834		975,834			975,834	
1	Hydro (ED-AN)	1,367,833	1,367,833			1,367,833	1,367,833		896,341	896,341		471,492	471,492	
1	Other (ED-AN)	915,939	915,939			915,939	915,939		600,215	600,215		315,724	315,724	
Total Electric Production		3,883,979	3,883,979			1,331,716	2,552,263	3,883,979	975,834	1,672,498	2,648,332	355,882	879,765	1,235,647
Electric Transmission														
1	ED-AN	1,596,617	1,596,617				1,596,617	1,596,617		1,046,263	1,046,263		550,354	550,354
	ED-ID	22,957	22,957			22,957		22,957				22,957		22,957
	ED-WA	43,309	43,309			43,309		43,309	43,309		43,309			43,309
Total Electric Transmissic		1,662,883	1,662,883			66,266	1,596,617	1,662,883	43,309	1,046,263	1,089,572	22,957	550,354	573,311
Electric Distribution														
3	ED-AN	7,117	7,117				7,117	7,117		4,208	4,208		2,909	2,909
	ED-ID	1,630,608	1,630,608			1,630,608		1,630,608				1,630,608		1,630,608
	ED-WA	3,124,295	3,124,295			3,124,295		3,124,295	3,124,295		3,124,295			3,124,295
Total Electric Distribution		4,762,020	4,762,020			4,754,903	7,117	4,762,020	3,124,295	4,208	3,128,503	1,630,608	2,909	1,633,517
Gas Underground Storage														
	GD-AN	61,194		61,194										
	GD-OR	10,549					10,549							
Total Gas Underground St		71,743		61,194			10,549							
Gas Distribution														
	GD-AN	4,786		4,786										
	GD-ID	574,513		574,513										
	GD-WA	1,321,471		1,321,471										
	GD-OR	864,523					864,523							
Total Gas Distribution		2,765,293		1,900,770			864,523							
General Plant														
4	ED-AN	247,081	247,081				247,081	247,081		164,311	164,311		82,770	82,770
	ED-ID	42,703	42,703			42,703		42,703				42,703		42,703
	ED-WA	106,406	106,406			106,406		106,406	106,406		106,406			106,406
7,4	CD-AA	1,758,517	1,243,183	355,713	159,621		1,243,183	1,243,183		826,729	826,729		416,454	416,454
9,4	CD-AN	53,878	41,852	12,026			41,852	41,852		27,832	27,832		14,020	14,020
9	CD-ID	39,650	30,799	8,851		30,799		30,799				30,799		30,799
9	CD-WA	187,623	145,742	41,881		145,742		145,742		145,742		145,742		145,742
8	GD-AA	31,862	21,901		9,961									
	GD-AN	2,626		2,626										
	GD-ID	3,356		3,356										
	GD-WA	91,144		91,144										
	GD-OR	17,685			17,685									
Total General Plant		2,582,531	1,857,766	537,498	187,267	325,650	1,532,116	1,857,766	252,148	1,018,872	1,271,020	73,502	513,244	586,746
Total Depreciation Expens		15,728,449	12,166,648	2,499,462	1,062,339	6,478,535	5,688,113	12,166,648	4,395,586	3,741,841	8,137,427	2,082,949	1,946,272	4,029,221

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	59.128%	40.872%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4 Jurisdictional 4-Factor Ratio	66.501%	33.499%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended August 31, 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			
Production/Transmission																
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,152	50,152		26,381	26,381			
1	Misc Intangible Plt (303000)	ED-AN	21,631	21,631		21,631	21,631		14,175	14,175		7,456	7,456			
Total Production/Transmission			98,164	98,164		98,164	98,164		64,327	64,327		33,837	33,837			
Distribution																
	Franchises (302000)	ED-WA	9,016	9,016		9,016	9,016		9,016	9,016						
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489						
Total Distribution			9,505	9,505		9,505	9,505		9,505	9,505						
General Plant - 303000																
7,4		CD-AA	34,569	24,439	6,992	3,138				16,252	16,252		8,187	8,187		
9,1		CD-AN	811	630	181			24,439	630	413			217	217		
		GD-ID	1,233		1,233											
		GD-WA	2,072		2,072											
		GD-OR	672			672										
Total General Plant - 303000			39,357	25,069	10,478	3,810		25,069	25,069	16,665	16,665		8,404	8,404		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	3,666,345	2,591,923	741,628	332,794				1,723,655	1,723,655		868,268	868,268		
9,4		CD-AN	10,008	7,774	2,234				7,774	5,170			2,604	2,604		
9,4		CD-ID	0	0	0			0	0	0		0	0	0		
9,4		CD-WA	309,434	240,362	69,072			240,362	240,362	240,362						
4		ED-AN	510,799	510,799				510,799	510,799	339,686			171,113	171,113		
		ED-ID	0	0				0	0	0		0	0	0		
		ED-WA	91,184	91,184				91,184	91,184	91,184						
8		GD-AA	7,446		5,118	2,328										
		GD-AN	0		0											
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plt - 3031X			4,595,216	3,442,042	818,052	335,122		331,546	3,110,496	3,442,042	331,546	2,068,511	2,400,057	0	1,041,985	1,041,985
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		
4		ED-AN	35,203	35,203				35,203	35,203	23,410	23,410		11,793	11,793		
		GD-OR	0			0										
Total General Plant - 390200, 396200			35,203	35,203	0	0		35,203	35,203	23,410	23,410		11,793	11,793		
Total Amortization Expense			4,777,445	3,609,983	828,530	338,932		341,051	3,268,932	3,609,983	341,051	2,172,913	2,513,964	0	1,096,019	1,096,019

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended August 31, 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)	(76,518,344)	(76,518,344)			(76,518,344)	(76,518,344)		(50,142,471)	(50,142,471)		(26,375,873)	(26,375,873)	
	Steam (ED-ID)	(94,152,184)	(94,152,184)		(94,152,184)	(94,152,184)	(94,152,184)				(94,152,184)	(94,152,184)	(94,152,184)	
	Steam (ED-WA)	(181,707,293)	(181,707,293)		(181,707,293)	(181,707,293)	(181,707,293)	(181,707,293)						
1	Hydro (ED-AN)	(182,871,514)	(182,871,514)			(182,871,514)	(182,871,514)		(119,835,703)	(119,835,703)		(63,035,811)	(63,035,811)	
1	Other (ED-AN)	(165,446,985)	(165,446,985)			(165,446,985)	(165,446,985)		(108,417,409)	(108,417,409)		(57,029,576)	(57,029,576)	
Total Electric Production		(700,696,320)	(700,696,320)			(275,859,477)	(424,836,843)	(700,696,320)	(181,707,293)	(278,395,583)	(460,102,876)	(94,152,184)	(146,441,260)	(240,593,444)
Electric Transmission														
1	ED-AN	(235,635,527)	(235,635,527)			(235,635,527)	(235,635,527)		(154,411,961)	(154,411,961)		(81,223,566)	(81,223,566)	
	ED-ID	(10,495,384)	(10,495,384)		(10,495,384)	(10,495,384)	(10,495,384)				(10,495,384)	(10,495,384)	(10,495,384)	
	ED-WA	(16,527,549)	(16,527,549)		(16,527,549)	(16,527,549)	(16,527,549)	(16,527,549)						
Total Electric Transmissic		(262,658,460)	(262,658,460)			(27,022,933)	(235,635,527)	(262,658,460)	(16,527,549)	(154,411,961)	(170,939,510)	(10,495,384)	(81,223,566)	(91,718,950)
Electric Distribution														
3	ED-AN	(463,569)	(463,569)			(463,569)	(463,569)		(274,099)	(274,099)		(189,470)	(189,470)	
	ED-ID	(271,465,691)	(271,465,691)		(271,465,691)	(271,465,691)	(271,465,691)				(271,465,691)	(271,465,691)	(271,465,691)	
	ED-WA	(445,634,719)	(445,634,719)		(445,634,719)	(445,634,719)	(445,634,719)	(445,634,719)						
Total Electric Distribution		(717,563,979)	(717,563,979)			(717,100,410)	(463,569)	(717,563,979)	(445,634,719)	(274,099)	(445,908,818)	(271,465,691)	(189,470)	(271,655,161)
Gas Underground Storage														
	GD-AN	(18,930,850)	(18,930,850)											
	GD-OR	(1,595,555)	(1,595,555)		(1,595,555)	(1,595,555)	(1,595,555)							
Total Gas Underground St		(20,526,405)	(18,930,850)	(1,595,555)										
Gas Distribution														
	GD-AN	(2,001,965)	(2,001,965)											
	GD-ID	(99,253,534)	(99,253,534)		(99,253,534)	(99,253,534)	(99,253,534)							
	GD-WA	(181,326,019)	(181,326,019)		(181,326,019)	(181,326,019)	(181,326,019)							
	GD-OR	(136,980,602)	(136,980,602)		(136,980,602)	(136,980,602)	(136,980,602)							
Total Gas Distribution		(419,562,120)	(282,581,518)	(136,980,602)										
General Plant														
4	ED-AN	(39,251,062)	(39,251,062)			(39,251,062)	(39,251,062)		(26,102,349)	(26,102,349)		(13,148,713)	(13,148,713)	
	ED-ID	(13,142,461)	(13,142,461)		(13,142,461)	(13,142,461)	(13,142,461)				(13,142,461)	(13,142,461)	(13,142,461)	
	ED-WA	(25,169,306)	(25,169,306)		(25,169,306)	(25,169,306)	(25,169,306)	(25,169,306)						
7,4	CD-AA	(97,115,436)	(68,655,757)	(19,644,511)	(8,815,168)	(68,655,757)	(68,655,757)		(45,656,765)	(45,656,765)		(22,998,992)	(22,998,992)	
9,4	CD-AN	(8,418,032)	(6,538,959)	(1,879,073)		(6,538,959)	(6,538,959)		(4,348,473)	(4,348,473)		(2,190,486)	(2,190,486)	
9	CD-ID	(7,479,590)	(5,809,996)	(1,669,594)		(5,809,996)	(5,809,996)				(5,809,996)	(5,809,996)	(5,809,996)	
9	CD-WA	(10,937,620)	(8,496,124)	(2,441,496)		(8,496,124)	(8,496,124)		(8,496,124)		(8,496,124)			
8	GD-AA	(2,482,388)	(1,706,294)	(776,094)										
	GD-AN	(3,861,767)	(3,861,767)											
	GD-ID	(2,374,077)	(2,374,077)											
	GD-WA	(12,119,975)	(12,119,975)											
	GD-OR	(5,628,091)	(5,628,091)											
Total General Plant		(227,979,805)	(167,063,665)	(45,696,787)	(15,219,353)	(52,617,887)	(114,445,778)	(167,063,665)	(33,665,430)	(76,107,587)	(109,773,017)	(18,952,457)	(38,338,191)	(57,290,648)
Total Accumulated Depr		(2,348,987,089)	(1,847,982,424)	(347,209,155)	(153,795,510)	(1,072,600,707)	(775,381,717)	(1,847,982,424)	(677,534,991)	(509,189,230)	(1,186,724,221)	(395,065,716)	(266,192,487)	(661,258,203)

Allocation Ratios:		Service -				Jurisdiction -		Washington		Idaho	
		Electric	Gas-North	Gas-South							
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1	Production/Transmission Ratio	65.530%		34.470%		
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expense	59.128%		40.872%		
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-AAMT-1A
For Month Ended August 31, 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	(15,307,354)	(15,307,354)			(15,307,354)	(15,307,354)		(10,030,909)	(10,030,909)		(5,276,445)	(5,276,445)	
1	Misc Intangible Plt (3030 ED-AN	(2,721,873)	(2,721,873)			(2,721,873)	(2,721,873)		(1,783,643)	(1,783,643)		(938,230)	(938,230)	
Total Production/Transmission		(18,029,227)	(18,029,227)			(18,029,227)	(18,029,227)		(11,814,552)	(11,814,552)		(6,214,675)	(6,214,675)	
Distribution														
	Franchises (302000) ED-WA	(352,764)	(352,764)			(352,764)	(352,764)	(352,764)		(352,764)				
	Misc Intangible Plt (3030 ED-WA	(63,938)	(63,938)			(63,938)	(63,938)	(63,938)		(63,938)				
Total Distribution		(416,702)	(416,702)			(416,702)	(416,702)	(416,702)		(416,702)				
General Plant - 303000														
7,4	CD-AA	(4,880,226)	(3,450,076)	(987,172)	(442,978)	(3,450,076)	(3,450,076)		(2,294,335)	(2,294,335)		(1,155,741)	(1,155,741)	
9,1	CD-AN	(141,764)	(110,120)	(31,644)		(110,120)	(110,120)		(72,162)	(72,162)		(37,958)	(37,958)	
	GD-ID	(154,501)		(154,501)										
	GD-WA	(306,278)		(306,278)										
	GD-OR	(125,976)			(125,976)									
Total General Plant - 303000		(5,608,745)	(3,560,196)	(1,479,595)	(568,954)	(3,560,196)	(3,560,196)		(2,366,497)	(2,366,497)		(1,193,699)	(1,193,699)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(142,560,836)	(100,783,383)	(28,837,206)	(12,940,247)	(100,783,383)	(100,783,383)		(67,021,957)	(67,021,957)		(33,761,426)	(33,761,426)	
9,4	CD-AN	(348,224)	(270,494)	(77,730)		(270,494)	(270,494)		(179,881)	(179,881)		(90,613)	(90,613)	
9	CD-ID	0	0	0		0	0		0	0		0	0	
9	CD-WA	(14,150,685)	(10,991,970)	(3,158,715)		(10,991,970)	(10,991,970)	(10,991,970)		(10,991,970)		0	0	
4	ED-AN	(14,651,086)	(14,651,086)			(14,651,086)	(14,651,086)		(9,743,119)	(9,743,119)		(4,907,967)	(4,907,967)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(1,655,976)	(1,655,976)			(1,655,976)	(1,655,976)	(1,655,976)		(1,655,976)				
8	GD-AA	(231,042)		(158,809)	(72,233)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(173,597,849)	(128,352,909)	(32,232,460)	(13,012,480)	(12,647,946)	(115,704,963)	(128,352,909)	(12,647,946)	(76,944,957)	(89,592,903)	0	(38,760,006)	(38,760,006)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0	
9	CD-ID	0	0	0		0	0					0	0	
9	CD-WA	0	0	0		0	0	0	0	0				
4	ED-AN	(1,001,394)	(1,001,394)			(1,001,394)	(1,001,394)		(665,937)	(665,937)		(335,457)	(335,457)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,001,394)	(1,001,394)	0	0	0	(1,001,394)	(1,001,394)	0	(665,937)	(665,937)	0	(335,457)	(335,457)
Total Accumulated Amortization		(198,653,917)	(151,360,428)	(33,712,055)	(13,581,434)	(13,064,648)	(138,295,780)	(151,360,428)	(13,064,648)	(91,791,943)	(104,856,591)	0	(46,503,837)	(46,503,837)

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-1A
For Month Ended August 31, 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	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,276,837	8,294,951	2,837,816	9,144,070	20,276,837	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,038,322	0	0	0	0	25,038,322	0	0	25,038,322	0	0	0
99	GD-OR / AS	4,278,550	0	0	0	0	0	0	0	4,278,550	0	4,278,550	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,948,288	0	0	91,159,992	91,159,992	0	0	26,083,660	26,083,660	0	11,704,636	11,704,636
9	CD-WA / ID / AN	30,615,755	9,438,667	6,057,305	8,285,734	23,781,706	2,712,350	1,740,662	2,381,037	6,834,049	0	0	0
	TOTAL ACCOUNT	209,157,752	17,733,618	8,895,121	108,589,796	135,218,535	27,750,672	1,740,662	28,464,697	57,956,031	4,278,550	11,704,636	15,983,186
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,819,012	833,249	7,798	1,977,965	2,819,012	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	321,541	0	0	0	0	0	0	221,014	221,014	0	100,527	100,527
7	CD-AA	71,596,776	0	0	50,615,341	50,615,341	0	0	14,482,596	14,482,596	0	6,498,839	6,498,839
9	CD-WA / ID / AN	5,727,797	4,192,338	7,675	249,225	4,449,238	1,204,734	2,206	71,619	1,278,559	0	0	0
	TOTAL ACCOUNT	80,710,358	5,025,587	15,473	52,842,531	57,883,591	1,437,857	2,206	14,775,229	16,215,292	12,109	6,599,366	6,611,475
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	59,013,675	25,872,874	11,963,849	21,176,952	59,013,675	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,829,351	0	0	0	0	9,869,046	3,256,352	2,703,953	15,829,351	0	0	0
99	GD-OR / AS	4,705,992	0	0	0	0	0	0	0	4,705,992	0	4,705,992	0
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,571,576	0	0	5,352,726	5,352,726	0	0	1,531,578	1,531,578	0	687,272	687,272
9	CD-WA / ID / AN	7,220,201	1,698,398	938,864	2,971,246	5,608,508	488,062	269,797	853,834	1,611,693	0	0	0
	TOTAL ACCOUNT	94,437,983	27,571,272	12,902,713	29,500,924	69,974,909	10,357,108	3,526,149	5,156,168	19,039,425	4,705,992	717,657	5,423,649

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 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	5,386,112	346,865	194,665	3,642,294	4,183,824	99,677	55,940	1,046,671	1,202,288	0	0	0	
		TOTAL ACCOUNT	6,114,563	405,731	194,665	4,065,064	4,665,460	322,030	55,940	1,049,204	1,427,174	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,837,074	1,298,880	430,659	6,107,535	7,837,074	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,570,417	0	0	0	0	2,651,548	417,933	500,936	3,570,417	0	0	0	
99		GD-OR / AS	1,033,075	0	0	0	0	0	0	0	0	1,033,075	0	1,033,075	
8		GD-AA	5,723,999	0	0	0	0	0	0	3,934,448	3,934,448	0	1,789,551	1,789,551	
7		CD-AA	15,278,045	0	0	10,800,814	10,800,814	0	0	3,090,443	3,090,443	0	1,386,788	1,386,788	
9		CD-WA / ID / AN	2,026,608	20,210	753,273	800,745	1,574,228	5,808	216,465	230,107	452,380	0	0	0	
		TOTAL ACCOUNT	35,469,218	1,319,090	1,183,932	17,709,094	20,212,116	2,657,356	634,398	7,755,934	11,047,688	1,033,075	3,176,339	4,209,414	
	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	3,175,016	400,088	15,791	2,759,137	3,175,016	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,117,166	400,088	15,791	3,812,401	4,228,280	106,253	0	556,115	662,368	18,586	207,932	226,518	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	28,466,303	13,016,780	8,291,584	7,157,939	28,466,303	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,105,582	0	0	0	0	2,508,958	776,035	820,589	4,105,582	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	34,605,908	13,268,522	8,684,032	8,022,784	29,975,338	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 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	47,331,878	12,633,651	6,517,602	28,180,625	47,331,878	0	0	0	0	0	0	0
99	GD-WA / ID / AN	894,188	0	0	0	0	601,790	290,445	1,953	894,188	0	0	0
99	GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626
8	GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	76,065
7	CD-AA	90,196,879	0	0	63,764,683	63,764,683	0	0	18,245,025	18,245,025	0	8,187,171	8,187,171
9	CD-WA/ ID / AN	18,920,894	10,355,309	2,881,344	1,460,719	14,697,372	2,975,761	828,000	419,761	4,223,522	0	0	0
	TOTAL ACCOUNT	158,341,763	22,988,960	9,398,946	93,406,027	125,793,933	3,577,551	1,118,445	18,833,972	23,529,968	754,626	8,263,236	9,017,862
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	287,431	0	6,846	280,585	287,431	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	611	611	0	278	278
7	CD-AA	699,705	0	0	494,657	494,657	0	0	141,536	141,536	0	63,512	63,512
9	CD-WA/ ID / AN	12,658	0	6,659	3,173	9,832	0	1,914	912	2,826	0	0	0
	TOTAL ACCOUNT	1,009,775	0	13,505	778,415	791,920	0	1,914	143,059	144,973	9,092	63,790	72,882
	TOTAL GENERAL PLANT	643,794,480	89,524,679	42,006,084	328,189,147	459,719,910	52,059,309	8,066,122	80,362,869	140,488,300	11,722,173	31,864,097	43,586,270

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended August 31, 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,987,594	319,716	0	11,667,878	11,987,594	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,624,207	319,716	0	16,217,609	16,537,325	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,499,348	3,672,957	0	23,826,391	27,499,348	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	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	
7		CD-AA	133,939,961	0	0	94,688,856	94,688,856	0	0	27,093,375	27,093,375	0	12,157,730	
9		CD-WA / ID / AN	766,480	129,481	0	465,906	595,387	37,208	0	133,885	171,093	0	0	
		TOTAL ACCOUNT	162,650,313	3,802,438	0	118,981,153	122,783,591	37,208	0	27,532,808	27,570,016	0	12,296,706	12,296,706
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,308,832	0	0	3,308,832	3,308,832	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	15,564,312	0	0	11,003,190	11,003,190	0	0	3,148,349	3,148,349	0	1,412,773	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	18,873,144	0	0	14,312,022	14,312,022	0	0	3,148,349	3,148,349	0	1,412,773	1,412,773
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,801,430	0	0	7,801,430	7,801,430	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,801,430	0	0	7,801,430	7,801,430	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-1A
For Month Ended August 31, 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	83,245	0	0	58,850	58,850	0	0	16,839	16,839	0	7,556	7,556
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	20,446,202	16,214,764	0	58,850	16,273,614	4,148,193	0	16,839	4,165,032	0	7,556	7,556
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	11,069,734	0	0	7,825,748	7,825,748	0	0	2,239,186	2,239,186	0	1,004,800	1,004,800
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	11,168,178	0	0	7,924,192	7,924,192	0	0	2,239,186	2,239,186	0	1,004,800	1,004,800
	TOTAL		368,916,823	20,336,918	0	255,327,706	275,664,624	5,207,995	771,517	60,000,221	65,979,733	425,951	26,846,515	27,272,466

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-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended August 31, 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	(75,517,718)	(53,387,251)	(15,275,724)	(6,854,743)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(844,374)	(655,893)	(188,481)	0
7	282919	CD-AA	(4,268,192)	(3,017,398)	(863,370)	(387,424)
7	283750	CD-AA	399,976	282,763	80,907	36,306
		Total	<u>(80,230,308)</u>	<u>(56,777,779)</u>	<u>(16,246,668)</u>	<u>(7,205,861)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended August 31, 2022
Average of Monthly Averages Basis

Report ID: C-WKC-1A

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	5,767,455	5,767,455	0	0	0	0	5,767,455
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	111	111	0	0	0	0	111
7/4	154550 Supply Chain Average Cost Variance	0	0	(558)	(558)	0	0	0	0	(558)
7/4	154560 Supply Chain Invoice Price Variance	0	0	30	30	0	0	0	0	30
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	79,764,044	34,741,531	0	114,505,575	77,341,791	34,905,588	2,422,253	(164,057)	0
TOTAL		79,764,044	34,741,531	5,767,038	120,272,613	77,341,791	34,905,588	2,422,253	(164,057)	5,767,038

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%