

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	Results of Operations
	Adjustment Number	1.00
	Workpaper Reference	E-ROO
	REVENUES	
1	Total General Business	\$589,785
2	Interdepartmental Sales	1,306
3	Sales for Resale	118,874
4	Total Sales of Electricity	709,965
5	Other Revenue	61,535
6	Total Electric Revenue	771,500
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	220,178
8	Purchased Power	116,599
9	Depreciation/Amortization	44,753
10	Regulatory Amortization	(11,826)
11	Taxes	14,659
12	Total Production & Transmission	384,363
	Distribution	
13	Operating Expenses	33,398
14	Depreciation/Amortization	37,345
15	Regulatory Amortizations	
15	Taxes	51,163
16	Total Distribution	121,906
17	Customer Accounting	5,313
18	Customer Service & Information	23,673
19	Sales Expenses	109
	Administrative & General	
20	Operating Expenses	86,667
21	Depreciation/Amortization	44,352
22	Regulatory Deferrals/Amortization	(8,315)
23	Taxes	4,278
24	Total Admin. & General	126,982
25	Total Electric Expenses	662,346
26	OPERATING INCOME BEFORE FIT	109,154
	FEDERAL INCOME TAX	0
27	Current Accrual	(2,844)
28	Debt Interest	0
29	Deferred Income Taxes	(4,878)
30	Amortized ITC - Noxon	(312)
31	NET OPERATING INCOME	\$117,188
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$243,566
33	Production	982,617
34	Transmission	620,777
35	Distribution	1,433,972
36	General	308,131
37	Total Plant in Service	3,589,063
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	(102,032)
39	Production	(452,489)
40	Transmission	(166,510)
41	Distribution	(441,942)
42	General	(109,267)
43	Total Accumulated Depreciation	(1,272,240)
44	NET PLANT	2,316,823
45	DEFERRED TAXES	(398,229)
46	Net Plant After DFTT	1,918,594
47	DEFERRED DEBITS AND CREDITS & OTHER	24,157
48	WORKING CAPITAL	76,816
49	TOTAL RATE BASE	\$2,019,567

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended December 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	165,561,183	112,901,557	52,659,626
	Adjustments			
	Adjusted Net Operating Income (Loss)	165,561,183	112,901,557	52,659,626
E-APL	Electric Net Rate Base	3,011,436,315	2,019,567,312	991,869,003
	RATE OF RETURN	5.498%	5.590%	5.309%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers - AMA Percent	01-01-2022 thru 12-31-2022	408,217 100.000%	265,983 65.157%	142,234 34.843%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2022 thru 12-31-2022	43,303,602 100.000%	27,489,947 63.482%	15,813,655 36.518%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accts 500 - 598		40,882,857	25,445,066	15,437,791
		Direct O & M Accts 901 - 935		41,945,136	28,814,577	13,130,559
		Total		82,827,993	54,259,643	28,568,350
		Percentage		100.000%	65.509%	34.491%
		Direct Labor Accts 500 - 598		13,741,528	9,445,996	4,295,532
		Direct Labor Accts 901 - 935		6,627,933	4,527,226	2,100,707
		Total		20,369,461	13,973,222	6,396,239
		Percentage		100.000%	68.599%	31.401%
		Number of Customers		410,798	267,416	143,382
		Percentage		100.000%	65.097%	34.903%
		Net Direct Plant		1,547,671,503	1,061,211,073	486,460,430
		Percentage		100.000%	68.568%	31.432%
4		Total Percentages		400.000%	267.773%	132.227%
		Percent		100.000%	66.943%	33.057%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12A
For Twelve Months Ended December 31, 2022	
Average of Monthly Averages Basis	

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 Twelve Months Ended December 31, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 500 - 894		57,593,346	46,412,847	11,180,499	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		142,841,884	121,811,494	21,030,390	0
		Percentage		100.000%	85.277%	14.723%	0.000%
		Direct Labor Accts 500 - 894		56,931,970	47,158,546	9,773,424	0
		Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
		Total		79,323,635	66,079,652	13,243,983	0
		Percentage		100.000%	83.304%	16.696%	0.000%
		Number of Customers at		672,312	405,775	266,537	0
		Percentage		100.000%	60.355%	39.645%	0.000%
		Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
		Percentage		100.000%	81.777%	18.223%	0.000%
9		Total Percentages		400.000%	310.713%	89.287%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	12-01-2021 thru 12-31-2022	1,449,620,655	992,029,524	457,591,131	
		Percent		100.000%	68.434%	31.566%	
11		Book Depreciation	01-01-2022 thru 12-31-2022	145,219,433	96,601,196	48,618,237	
		Percent		100.000%	66.521%	33.479%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2022
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	12-01-2021 thru 12-31-2022	3,481,184,146 100.000%	2,316,823,013 66.553%	1,164,361,133 33.447%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2021 thru 12-31-2022	293,394,944 100.000%	199,499,767 67.997%	93,895,177 32.003%
14		Net Allocated Schedule M's - AMA Percent	01-01-2022 thru 12-31-2022	-126,507,554 100.000%	-85,064,817 67.241%	-41,442,737 32.759%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2022
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	411,746,083	0	411,746,083	275,560,253	0	275,560,253	136,185,830	0	136,185,830
99	442200	Commercial - Firm & Int.	338,187,837	0	338,187,837	243,846,826	0	243,846,826	94,341,011	0	94,341,011
1	442300	Industrial	118,708,827	0	118,708,827	63,273,776	0	63,273,776	55,435,051	0	55,435,051
99	444000	Public Street & Highway Lighting	7,483,091	0	7,483,091	4,685,831	0	4,685,831	2,797,260	0	2,797,260
99	448000	Interdepartmental Revenue	1,571,569	0	1,571,569	1,306,307	0	1,306,307	265,262	0	265,262
99	499XXX	Unbilled Revenue	3,187,237	0	3,187,237	2,418,276	0	2,418,276	768,961	0	768,961
		TOTAL SALES TO ULTIMATE CUSTOMERS	880,884,644	0	880,884,644	591,091,269	0	591,091,269	289,793,375	0	289,793,375
1	447XXX	Sales for Resale	0	184,587,443	184,587,443	0	118,874,313	118,874,313	0	65,713,130	65,713,130
		TOTAL SALES OF ELECTRICITY	880,884,644	184,587,443	1,065,472,087	591,091,269	118,874,313	709,965,582	289,793,375	65,713,130	355,506,505
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(347,000)	0	(347,000)	(347,000)	0	(347,000)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	122,226	0	122,226	39,736	0	39,736	82,490	0	82,490
1	453000	Sales of Water & Water Power	0	368,008	368,008	0	236,997	236,997	0	131,011	131,011
1	454000	Rent from Electric Property	3,962,700	215,427	4,178,127	2,419,156	138,735	2,557,891	1,543,544	76,692	1,620,236
1	454100	Rent from Trnsmission Joint Use	21,270	0	21,270	8,134	0	8,134	13,136	0	13,136
1	456XXX	Other Electric Revenues	(31,140,457)	128,788,354	97,647,897	(23,900,640)	82,939,700	59,039,060	(7,239,817)	45,848,654	38,608,837
		TOTAL OTHER OPERATING REVENUE	(27,381,261)	129,371,789	101,990,528	(21,780,614)	83,315,432	61,534,818	(5,600,647)	46,056,357	40,455,710
		TOTAL ELECTRIC REVENUE	853,503,383	313,959,232	1,167,462,615	569,310,655	202,189,745	771,500,400	284,192,728	111,769,487	395,962,215

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2022
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	342,883	342,883	0	220,817	220,817	0	122,066	122,066
1	501XXX	Fuel	0	41,707,542	41,707,542	0	26,859,657	26,859,657	0	14,847,885	14,847,885
1	502000	Steam Expense	0	3,674,483	3,674,483	0	2,366,367	2,366,367	0	1,308,116	1,308,116
1	505000	Electric Expense	0	884,248	884,248	0	569,456	569,456	0	314,792	314,792
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,888,309	5,888,309	0	3,792,071	3,792,071	0	2,096,238	2,096,238
1	507000	Rent	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	510000	Supervision & Engineering	0	704,474	704,474	0	453,681	453,681	0	250,793	250,793
1	511000	Structures	0	898,565	898,565	0	578,676	578,676	0	319,889	319,889
1	512000	Boiler Plant	0	6,596,152	6,596,152	0	4,247,922	4,247,922	0	2,348,230	2,348,230
1	513000	Electric Plant	0	883,060	883,060	0	568,691	568,691	0	314,369	314,369
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	786,396	786,396	0	506,439	506,439	0	279,957	279,957
TOTAL STEAM POWER GENERATION EXP			0	62,366,112	62,366,112	0	40,163,777	40,163,777	0	22,202,335	22,202,335
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,724,680	2,724,680	0	1,754,694	1,754,694	0	969,986	969,986
1	536000	Water for Power	0	1,223,862	1,223,862	0	788,167	788,167	0	435,695	435,695
1	537000	Hydraulic Expense	5,718,717	3,757,101	9,475,818	3,753,194	2,419,573	6,172,767	1,965,523	1,337,528	3,303,051
1	538000	Electric Expense	0	6,827,422	6,827,422	0	4,396,860	4,396,860	0	2,430,562	2,430,562
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,731,229	1,731,229	0	1,114,911	1,114,911	0	616,318	616,318
1	540000	Rent	0	1,644,284	1,644,284	0	1,058,919	1,058,919	0	585,365	585,365
1	540100	MT Trust Funds Land Settlement Rents	5,556,000	0	5,556,000	3,640,847	0	3,640,847	1,915,153	0	1,915,153
MAINTENANCE											
1	541000	Supervision & Engineering	0	819,292	819,292	0	527,624	527,624	0	291,668	291,668
1	542000	Structures	0	1,044,570	1,044,570	0	672,703	672,703	0	371,867	371,867
1	543000	Reservoirs, Dams, & Waterways	0	888,287	888,287	0	572,057	572,057	0	316,230	316,230
1	544000	Electric Plant	0	3,607,943	3,607,943	0	2,323,515	2,323,515	0	1,284,428	1,284,428
1	545000	Miscellaneous Hydraulic Plant	0	752,814	752,814	0	484,812	484,812	0	268,002	268,002
TOTAL HYDRO POWER GENERATION EXP			11,274,717	25,021,484	36,296,201	7,394,041	16,113,835	23,507,876	3,880,676	8,907,649	12,788,325
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	379,621	379,621	0	244,476	244,476	0	135,145	135,145
1	547XXX	Fuel	0	171,864,307	171,864,307	0	110,680,614	110,680,614	0	61,183,693	61,183,693
1	548000	Generation Expense	0	2,572,735	2,572,735	0	1,656,841	1,656,841	0	915,894	915,894
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	779,929	779,929	0	502,274	502,274	0	277,655	277,655
1	550000	Rent	0	87,123	87,123	0	56,107	56,107	0	31,016	31,016
MAINTENANCE											
1	551000	Supervision & Engineering	0	751,930	751,930	0	484,243	484,243	0	267,687	267,687
1	552000	Structures	0	93,800	93,800	0	60,407	60,407	0	33,393	33,393
1	553000	Generating & Electric Equipment	0	3,975,265	3,975,265	0	2,560,071	2,560,071	0	1,415,194	1,415,194
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	535,520	535,520	0	344,875	344,875	0	190,645	190,645
TOTAL OTHER POWER GENERATION EXP			0	181,040,230	181,040,230	0	116,589,908	116,589,908	0	64,450,322	64,450,322

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2022
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	10,610,656	181,054,529	191,665,185	0	116,599,117	116,599,117	10,610,656	64,455,412	75,066,068
1	556000	System Control & Load Dispatching	0	1,044,735	1,044,735	0	672,809	672,809	0	371,926	371,926
E-557	557XXX	Other Expense	(46,555,722)	90,465,434	43,909,712	(41,906,288)	58,259,740	16,353,452	(4,649,434)	32,205,694	27,556,260
TOTAL OTHER POWER SUPPLY EXPENSE			(35,945,066)	272,564,698	236,619,632	(41,906,288)	175,531,666	133,625,378	5,961,222	97,033,032	102,994,254
TOTAL PRODUCTION OPERATING EXP			(24,670,349)	540,992,524	516,322,175	(34,512,247)	348,399,186	313,886,939	9,841,898	192,593,338	202,435,236
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	1,947,022	1,947,022	0	1,253,882	1,253,882	0	693,140	693,140
1	561000	Load Dispatching	0	3,268,973	3,268,973	0	2,105,219	2,105,219	0	1,163,754	1,163,754
1	562000	Station Expense	0	455,205	455,205	0	293,152	293,152	0	162,053	162,053
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	524,834	524,834	0	337,993	337,993	0	186,841	186,841
1	565XXX	Transmission of Electricity by Others	0	20,220,629	20,220,629	0	13,022,085	13,022,085	0	7,198,544	7,198,544
1	566000	Miscellaneous Transmission Expense	0	4,423,683	4,423,683	0	2,848,852	2,848,852	0	1,574,831	1,574,831
1	567000	Rent	0	89,654	89,654	0	57,737	57,737	0	31,917	31,917
MAINTENANCE											
1	568000	Supervision & Engineering	0	423,694	423,694	0	272,859	272,859	0	150,835	150,835
1	569000	Structures	21,729	685,709	707,438	1,449	441,597	443,046	20,280	244,112	264,392
1	570000	Station Equipment	0	1,209,445	1,209,445	0	778,883	778,883	0	430,562	430,562
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	26,117	2,197,016	2,223,133	5,242	1,414,878	1,420,120	20,875	782,138	803,013
1	572000	Underground Lines	0	773	773	0	498	498	0	275	275
1	573000	Service Miscellaneous	(1,780)	86,278	84,498	384	55,563	55,947	(2,164)	30,715	28,551
TOTAL TRANSMISSION OPERATING EXP			46,066	35,532,915	35,578,981	7,075	22,883,198	22,890,273	38,991	12,649,717	12,688,708

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2022
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	16,022,637	30,362,664	46,385,301	11,712,402	19,553,555	31,265,957	4,310,235	10,809,109	15,119,344
E-DEPX		Depreciation Expense-Transmission	794,539	18,959,213	19,753,752	519,302	12,209,733	12,729,035	275,237	6,749,480	7,024,717
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,177,722	1,177,722	0	758,453	758,453	0	419,269	419,269
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	953,791	0	953,791	953,791	0	953,791	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	128,800	128,800	0	71,200	71,200
99	407327	Colstrip Reg. Asset Amortization	1,920,427	0	1,920,427	979,168	0	979,168	941,259	0	941,259
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,071	21,071	0	11,648	11,648
99	407360	Amortization of CS2 & COLSTRIP O&M	900,804	0	900,804	0	0	0	900,804	0	900,804
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	569,351	569,351	0	314,734	314,734
99	407395	Optional Renewable Power Revenue Offset	418,340	0	418,340	316,947	0	316,947	101,393	0	101,393
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407427	Colstrip Regulatory Deferral	(2,844,334)	0	(2,844,334)	(1,474,013)	0	(1,474,013)	(1,370,321)	0	(1,370,321)
99	407434	EIM Deferred O&M	(676,749)	0	(676,749)	0	0	0	(676,749)	0	(676,749)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(16,204,980)	0	(16,204,980)	(11,050,469)	0	(11,050,469)	(5,154,511)	0	(5,154,511)
99	407451	Deferral CEIP	(66,892)	0	(66,892)	(66,892)	0	(66,892)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(465,337)	0	(465,337)	0	0	0	(465,337)	0	(465,337)
99	407494	Amortization of Schedule 98 REC Rev	(159,774)	0	(159,774)	(159,774)	0	(159,774)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,419)	(5,419)	0	(2,996)	(2,996)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	22,762,635	22,762,635	0	14,659,138	14,659,138	0	8,103,497	8,103,497
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(2,295,859)	74,370,623	72,074,764	(308,512)	47,894,682	47,586,170	(1,987,347)	26,475,941	24,488,594
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(26,920,142)	650,896,062	623,975,920	(34,813,684)	419,177,066	384,363,382	7,893,542	231,718,996	239,612,538

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2022
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	1,834,575	2,703,727	4,538,302	1,431,592	1,716,380	3,147,972	402,983	987,347	1,390,330
3	582000	Station Expense	905,770	28,983	934,753	582,927	18,399	601,326	322,843	10,584	333,427
3	583000	Overhead Line Expense	1,741,132	1,153,065	2,894,197	1,126,136	731,989	1,858,125	614,996	421,076	1,036,072
3	584000	Underground Line Expense	1,566,750	0	1,566,750	876,065	0	876,065	690,685	0	690,685
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	5,887	0	5,887	2,623	0	2,623	3,264	0	3,264
3	586000	Meter Expense	2,143,720	26,633	2,170,353	1,821,784	16,907	1,838,691	321,936	9,726	331,662
3	587000	Customer Installations Expense	814,768	44,245	859,013	527,972	28,088	556,060	286,796	16,157	302,953
3	588000	Miscellaneous Distribution Expense	4,370,974	3,376,085	7,747,059	3,079,857	2,143,206	5,223,063	1,291,117	1,232,879	2,523,996
3	589000	Rent	0	196,608	196,608	0	124,811	124,811	0	71,797	71,797
MAINTENANCE:											
3	590000	Supervision & Engineering	550,278	1,082,638	1,632,916	169,234	687,280	856,514	381,044	395,358	776,402
3	591000	Structures	581,820	11,329	593,149	274,352	7,192	281,544	307,468	4,137	311,605
3	592000	Station Equipment	841,514	46,185	887,699	558,405	29,319	587,724	283,109	16,866	299,975
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	26,143,566	8,757	26,152,323	15,695,080	5,559	15,700,639	10,448,486	3,198	10,451,684
3	594000	Underground Lines	756,582	0	756,582	531,435	0	531,435	225,147	0	225,147
3	595000	Line Transformers	520,693	0	520,693	432,050	0	432,050	88,643	0	88,643
3	596000	Street Light & Signal System Maintenance Exp	115,350	0	115,350	91,159	0	91,159	24,191	0	24,191
3	597000	Meters	57,877	0	57,877	49,445	0	49,445	8,432	0	8,432
3	598000	Miscellaneous Distribution Expense	352,345	629,117	981,462	239,831	399,376	639,207	112,514	229,741	342,255
TOTAL DISTRIBUTION OPERATING EXP			43,303,601	9,307,372	52,610,973	27,489,947	5,908,506	33,398,453	15,813,654	3,398,866	19,212,520
E-DEPX		Depreciation Expense-Distribution	56,620,201	85,394	56,705,595	37,177,113	54,210	37,231,323	19,443,088	31,184	19,474,272
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	114,080	0	114,080	114,080	0	114,080	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	57,216,675	0	57,216,675	51,163,445	0	51,163,445	6,053,230	0	6,053,230
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			113,950,956	85,394	114,036,350	88,454,638	54,210	88,508,848	25,496,318	31,184	25,527,502
TOTAL DISTRIBUTION EXPENSES			157,254,557	9,392,766	166,647,323	115,944,585	5,962,716	121,907,301	41,309,972	3,430,050	44,740,022

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2022
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	130,813	130,813	0	85,234	85,234	0	45,579	45,579
2	902000	Meter Reading Expenses	577,827	158,553	736,380	424,090	103,308	527,398	153,737	55,245	208,982
2	903XXX	Customer Records & Collection Expenses	893,468	7,192,286	8,085,754	427,644	4,686,278	5,113,922	465,824	2,506,008	2,971,832
2	904000	Uncollectible Accounts	42,877	2	42,879	(583,045)	1	(583,044)	625,922	1	625,923
2	905000	Misc Customer Accounts	0	259,553	259,553	0	169,117	169,117	0	90,436	90,436
TOTAL CUSTOMER ACCOUNTS EXPENSES			1,514,172	7,741,207	9,255,379	268,689	5,043,938	5,312,627	1,245,483	2,697,269	3,942,752
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	33,042,304	178,374	33,220,678	22,847,775	116,223	22,963,998	10,194,529	62,151	10,256,680
2	909000	Advertising	240,661	659,011	899,672	198,365	429,392	627,757	42,296	229,619	271,915
2	910000	Misc Customer Service & Info Exp	0	124,274	124,274	0	80,973	80,973	0	43,301	43,301
TOTAL CUSTOMER SERVICE & INFO EXP			33,282,965	961,659	34,244,624	23,046,140	626,588	23,672,728	10,236,825	335,071	10,571,896
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	108,681	0	108,681	108,681	0	108,681	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			108,681	0	108,681	108,681	0	108,681	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	734,443	31,217,487	31,951,930	605,346	20,897,922	21,503,268	129,097	10,319,565	10,448,662
4	921000	Office Supplies & Expenses	(4,517)	4,213,425	4,208,908	(4,559)	2,820,593	2,816,034	42	1,392,832	1,392,874
4	922000	Admin Exp Transferred--Credit	0	(95,466)	(95,466)	0	(63,908)	(63,908)	0	(31,558)	(31,558)
4	923000	Outside Services Employed	1,020,311	13,486,581	14,506,892	996,627	9,028,322	10,024,949	23,684	4,458,259	4,481,943
4	924000	Property Insurance Premium	0	2,435,765	2,435,765	0	1,630,574	1,630,574	0	805,191	805,191
4	925XXX	Injuries and Damages	3,309,273	7,177,835	10,487,108	2,292,125	4,805,058	7,097,183	1,017,148	2,372,777	3,389,925
4	926XXX	Employee Pensions and Benefits	12,347,754	24,796,250	37,144,004	8,330,240	16,599,354	24,929,594	4,017,514	8,196,896	12,214,410
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,434,235	4,354,971	6,789,206	1,680,049	2,804,601	4,484,650	754,186	1,550,370	2,304,556
4	930000	Miscellaneous General Expenses	187,890	5,154,820	5,342,710	165,759	3,450,791	3,616,550	22,131	1,704,029	1,726,160
4	931000	Rents	8,400	769,714	778,114	0	515,270	515,270	8,400	254,444	262,844
4	935000	Maintenance of General Plant	1,989,774	12,994,865	14,984,639	1,413,196	8,699,152	10,112,348	576,578	4,295,713	4,872,291
TOTAL ADMIN & GEN OPERATING EXP			22,028,763	106,506,247	128,535,010	15,478,783	71,187,729	86,666,512	6,549,980	35,318,518	41,868,498

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2022
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,868,294	18,506,490	22,374,784	2,986,080	12,388,800	15,374,880	882,214	6,117,690	6,999,904
E-AMTX		Amortization Expense-General Plant - 303000	0	300,823	300,823	0	201,188	201,188	0	99,635	99,635
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,880,637	36,765,812	40,646,449	3,880,637	24,612,137	28,492,774	0	12,153,675	12,153,675
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	422,431	422,431	0	282,788	282,788	0	139,643	139,643
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	2,688,032	0	2,688,032	2,688,032	0	2,688,032	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,598,622	0	1,598,622	1,598,622	0	1,598,622	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	343,354	1,636,317	1,979,671	286,437	1,089,018	1,375,455	56,917	547,299	604,216
99	407314	Regulatory Debit - FISERVE Amortization	358,965	0	358,965	261,834	0	261,834	97,131	0	97,131
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	742,826	0	742,826	742,826	0	742,826	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(1,374,326)	0	(1,374,326)	(1,374,326)	0	(1,374,326)	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	2,649,061	0	2,649,061	2,649,061	0	2,649,061	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(11,873,484)	0	(11,873,484)	(6,409,741)	0	(6,409,741)	(5,463,743)	0	(5,463,743)
99	407454	Regulatory Credit - Pension Settlement Deferral	(8,361,513)	0	(8,361,513)	(5,560,490)	0	(5,560,490)	(2,801,023)	0	(2,801,023)
E-OTX		Taxes Other Than FIT--A&G	1,156,273	5,222,701	6,378,974	782,227	3,496,233	4,278,460	374,046	1,726,468	2,100,514
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(4,323,259)	62,854,574	58,531,315	2,531,199	42,070,164	44,601,363	(6,854,458)	20,784,410	13,929,952
		TOTAL ADMIN & GENERAL EXPENSES	17,705,504	169,360,821	187,066,325	18,009,982	113,257,893	131,267,875	(304,478)	56,102,928	55,798,450
		TOTAL EXPENSES BEFORE FIT	182,945,737	838,352,515	1,021,298,252	122,564,393	544,068,201	666,632,594	60,381,344	294,284,314	354,665,658
		NET OPERATING INCOME (LOSS) BEFORE FIT			146,164,363			104,867,806			41,296,557
E-FIT		FEDERAL INCOME TAX			(3,013,562)			(2,843,663)			(169,899)
E-FIT		DEFERRED FEDERAL INCOME TAX			(15,898,470)			(4,877,885)			(11,020,585)
E-FIT		AMORTIZED ITC			(484,788)			(312,203)			(172,585)
		ELECTRIC NET OPERATING INCOME (LOSS)			165,561,183			112,901,557			52,659,626

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		64.400%		35.600%
E-ALL	2	Number of Customers - AMA		100.000%		65.157%		34.843%
E-ALL	3	Direct Distribution Operating Expense		100.000%		63.482%		36.518%
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		66.943%		33.057%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Twelve Months Ended December 31, 2022
Average of Monthly Averages Basis

Report ID:
E-456-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(19,618)	1,028,565	1,008,947	(45,418)	662,396	616,978	25,800	366,169	391,969
1	456010	Other Electric Rev-Financial	0	(6,427,399)	(6,427,399)	0	(4,139,245)	(4,139,245)	0	(2,288,154)	(2,288,154)
1	456015	Other Electric Rev-CT Fuel Sales	0	83,571,666	83,571,666	0	53,820,153	53,820,153	0	29,751,513	29,751,513
1	456016	Other Electric Rev-Resource Opt	0	4,425,642	4,425,642	0	2,850,113	2,850,113	0	1,575,529	1,575,529
1	456017	Other Electric Rev-Non Resource	0	121,798	121,798	0	78,438	78,438	0	43,360	43,360
1	456018	Other Electric Rev-Extraction	0	563,624	563,624	0	362,974	362,974	0	200,650	200,650
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	3,250	3,250	0	2,093	2,093	0	1,157	1,157
1	456030	Other Electric Rev-Clearwater	(165,000)	1,650,000	1,485,000	0	1,062,600	1,062,600	(165,000)	587,400	422,400
1	456050	Other Electric Rev-Attachment Fees	346,368	6,078	352,446	212,054	3,914	215,968	134,314	2,164	136,478
1	456100	Transmission Revenue of Others	0	28,212,258	28,212,258	0	18,168,694	18,168,694	0	10,043,564	10,043,564
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	595,056	595,056	0	328,944	328,944
1	456130	Ancillary Services Revenue	0	1,202,880	1,202,880	0	774,655	774,655	0	428,225	428,225
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	(24,124,040)	0	(24,124,040)	(15,821,572)	0	(15,821,572)	(8,302,468)	0	(8,302,468)
1	456329	Amortization Res Decoupling Deferral	5,807,375	0	5,807,375	2,468,402	0	2,468,402	3,338,973	0	3,338,973
1	456338	Non-res Decoupling Deferred Rev	(819,453)	0	(819,453)	348,437	0	348,437	(1,167,890)	0	(1,167,890)
1	456339	Amortization Non-res Decoupling	(12,707,913)	0	(12,707,913)	(11,188,490)	0	(11,188,490)	(1,519,423)	0	(1,519,423)
1	456380	Other Electric Revenue-Clearwater	353,085	0	353,085	0	0	0	353,085	0	353,085
1	456700	Other Electric Rev-Low Voltage	188,739	0	188,739	125,948	0	125,948	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,146,016	1,146,016	0	633,512	633,512
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(3,980,051)	(3,980,051)	0	(2,563,153)	(2,563,153)	0	(1,416,898)	(1,416,898)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	3,980,051	3,980,051	0	2,563,153	2,563,153	0	1,416,898	1,416,898
1	456730	Other Elec Rev-Intraco Thermal	0	11,726,466	11,726,466	0	7,551,844	7,551,844	0	4,174,622	4,174,622
TOTAL ACCOUNT 456			(31,140,457)	128,788,356	97,647,899	(23,900,639)	82,939,701	59,039,062	(7,239,818)	45,848,655	38,608,837

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended December 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	555000/555100	Purchased Power	0	165,626,469	165,626,469	0	106,663,446	106,663,446	0	58,963,023	58,963,023
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,436,916	1,436,916	0	925,374	925,374	0	511,542	511,542
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,610,656	0	10,610,656	0	0	0	10,610,656	0	10,610,656
1	555550	Non Monetary - Exchange Power	0	(36,518)	(36,518)	0	(23,518)	(23,518)	0	(13,000)	(13,000)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,068,576	4,068,576	0	2,620,163	2,620,163	0	1,448,413	1,448,413
1	555710	Intercompany Purchase	0	1,202,880	1,202,880	0	774,655	774,655	0	428,225	428,225
1	555740	Purchased Power - EIM	0	8,756,206	8,756,206	0	5,638,997	5,638,997	0	3,117,209	3,117,209
TOTAL ACCOUNT 555			10,610,656	181,054,529	191,665,185	0	116,599,117	116,599,117	10,610,656	64,455,412	75,066,068

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended December 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	557000	Other Expenses	34,238	6,081,758	6,115,996	34,238	3,916,652	3,950,890	0	2,165,106	2,165,106
1	557010	Other Power Supply Expense - Financial	0	12,462,805	12,462,805	0	8,026,046	8,026,046	0	4,436,759	4,436,759
1	557018	Merchandise Processing Fee	0	47,955	47,955	0	30,883	30,883	0	17,072	17,072
1	557150	Fuel - Economic Dispatch	0	15,795,240	15,795,240	0	10,172,135	10,172,135	0	5,623,105	5,623,105
1	557160	Power Supply Expense - Miscellaneous	0	684,245	684,245	0	440,654	440,654	0	243,591	243,591
99	557161	Unbilled Add-Ons	565,110	0	565,110	730,338	0	730,338	(165,228)	0	(165,228)
1	557165	Other Resource Costs-CAISO Charges	0	154,037	154,037	0	99,200	99,200	0	54,837	54,837
1	557170	Broker Fees - Power	0	424,037	424,037	0	273,080	273,080	0	150,957	150,957
1	557171	REC Broker Fees	0	48,216	48,216	0	31,051	31,051	0	17,165	17,165
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,154,955	0	1,154,955	1,154,955	0	1,154,955	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(37,948,257)	0	(37,948,257)	(37,948,257)	0	(37,948,257)	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	(5,747,222)	0	(5,747,222)	(5,747,222)	0	(5,747,222)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,452,069	0	1,452,069	1,452,069	0	1,452,069	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,079,907)	0	(2,079,907)	(2,079,907)	0	(2,079,907)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(12,095,831)	0	(12,095,831)	0	0	0	(12,095,831)	0	(12,095,831)
99	557390	Idaho PCA Amortization	7,290,445	0	7,290,445	0	0	0	7,290,445	0	7,290,445
1	557395	Optional Renewable Power Expense Offset	0	1,539	1,539	0	991	991	0	548	548
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,178,581	5,178,581	0	3,335,006	3,335,006	0	1,843,575	1,843,575
1	557711	Turbine Gas Bookout Offset	0	(5,178,581)	(5,178,581)	0	(3,335,006)	(3,335,006)	0	(1,843,575)	(1,843,575)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	54,765,602	54,765,602	0	35,269,048	35,269,048	0	19,496,554	19,496,554
TOTAL ACCOUNT 557			(46,555,722)	90,465,434	43,909,712	(41,906,288)	58,259,740	16,353,452	(4,649,434)	32,205,694	27,556,260

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended December 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	178,250	178,374	356,624	101,918	116,223	218,141	76,332	62,151	138,483
99	908600	Public Purpose Tariff Rider Expense Offset	32,660,375	0	32,660,375	22,366,838	0	22,366,838	10,293,537	0	10,293,537
99	908610	Limited Income Tax Refund Program	190,778	0	190,778	190,778	0	190,778	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	12,901	0	12,901	188,241	0	188,241	(175,340)	0	(175,340)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,042,304	178,374	33,220,678	22,847,775	116,223	22,963,998	10,194,529	62,151	10,256,680

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.157%	34.843%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended December 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.87%	54.87%
2	Cost of Debt		4.656%	4.659%
	Total Weighted Cost		2.555%	2.556%
E-APL	Net Rate Base	3,011,436,315	2,019,567,312	991,869,003
	Interest Deduction for FIT Calculation	76,952,117	51,599,945	25,352,172
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended December 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,167,462,615	771,500,400	395,962,215
E-OPS	Less: Operating & Maintenance Expense	776,655,823	485,936,213	290,719,610
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	158,284,145	110,595,338	47,688,807
E-OTX	Less: Taxes Other than FIT	86,358,284	70,101,043	16,257,241
	Net Operating Income Before FIT	146,164,363	104,867,806	41,296,557
E-INT	Less: Interest Expense	76,952,117	51,599,945	25,352,172
E-OTX	Less: ID ITC Deferred & Amortization	(8,644)	0	(8,644)
E-SCM	Plus: Schedule M Adjustments	(83,553,897)	(66,809,111)	(16,744,786)
	Taxable Net Operating Income	(14,350,295)	(13,541,250)	(809,045)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(3,013,562)	(2,843,663)	(169,899)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(3,013,562)	(2,843,663)	(169,899)
E-DTE	Deferred FIT	9,603,926	9,003,691	600,235
E-DTE	Customer Tax Credit Amortization	(25,502,396)	(13,881,576)	(11,620,820)
1	411400 Amortized Investment Tax Credit	(484,788)	(312,203)	(172,585)
	Total Net FIT/Deferred FIT	(19,396,820)	(8,033,751)	(11,363,069)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended December 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	81,300,388	106,580,550	187,880,938	56,389,614	70,060,865	126,450,479	24,910,774	36,519,685	61,430,459	
12	997001 Contributions In Aid of Construction	0	14,176,654	14,176,654	0	9,434,989	9,434,989	0	4,741,665	4,741,665	
12	997002 Injuries and Damages	0	588,991	588,991	0	391,991	391,991	0	197,000	197,000	
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)	
12	997005 FAS106 Current Retiree Medical Accrual	0	1,296,148	1,296,148	0	862,625	862,625	0	433,523	433,523	
99	997007 Idaho PCA	(5,498,804)	0	(5,498,804)	0	0	0	(5,498,804)	0	(5,498,804)	
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	
12	997016 Redemption Expense Amortization	0	396,083	396,083	0	263,605	263,605	0	132,478	132,478	
99	997018 DSM Tariff Rider	5,770,650	(64)	5,770,586	2,320,083	(43)	2,320,040	3,450,567	(21)	3,450,546	
12	997020 FAS87 Current Pension Accrual	0	(888,372)	(888,372)	0	(591,238)	(591,238)	0	(297,134)	(297,134)	
12	997027 Uncollectibles	621,158	(3,235,501)	(2,614,343)	(332,338)	(2,153,323)	(2,485,661)	953,496	(1,082,178)	(128,682)	
99	997031 Decoupling Mechanism	31,844,031	0	31,844,031	24,193,224	0	24,193,224	7,650,807	0	7,650,807	
12	997032 Interest Rate Swaps	0	(7,854,639)	(7,854,639)	0	(5,227,498)	(5,227,498)	0	(2,627,141)	(2,627,141)	
99	997033 BPA Residential Exchange	(147,451)	0	(147,451)	(214,886)	0	(214,886)	67,435	0	67,435	
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0	
99	997035 Leases	0	163,673	163,673	0	109,568	109,568	0	54,105	54,105	
99	997043 Washington Deferred Power Costs	(42,540,307)	0	(42,540,307)	(42,540,307)	0	(42,540,307)	0	0	0	
12	997044 Non-Monetary Power Costs	0	(36,518)	(36,518)	0	(24,304)	(24,304)	0	(12,214)	(12,214)	
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0	
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188	
12	997048 AFUDC	0	(6,073,122)	(6,073,122)	0	(4,041,845)	(4,041,845)	0	(2,031,277)	(2,031,277)	
12	997049 Tax Depreciation	0	(170,101,175)	(170,101,175)	0	(113,207,435)	(113,207,435)	0	(56,893,740)	(56,893,740)	
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0	
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0	
12	997063 CDA Lake Settlement	0	884,085	884,085	0	588,385	588,385	0	295,700	295,700	
99	997065 Amortization - Unbilled Revenue Add-Ins	559,982	0	559,982	941,523	0	941,523	(381,541)	0	(381,541)	
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0	
12	997080 Book Transportation Depreciation	0	23,893,858	23,893,858	0	15,902,079	15,902,079	0	7,991,779	7,991,779	
12	997081 Deferred Compensation	0	(35,110)	(35,110)	0	(23,367)	(23,367)	0	(11,743)	(11,743)	
4	997082 Meal Disallowances	0	206,494	206,494	0	138,233	138,233	0	68,261	68,261	
12	997083 Paid Time Off	0	581,872	581,872	0	387,253	387,253	0	194,619	194,619	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	848,699	0	848,699	0	0	0	848,699	0	848,699	
99	997095 WA REC Deferral	(627,838)	0	(627,838)	(627,838)	0	(627,838)	0	0	0	
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,776	21,776	0	10,944	10,944	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	(18,065)	(18,065)	0	(12,023)	(12,023)	0	(6,042)	(6,042)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(67,832,535)	(67,832,535)	0	(45,144,587)	(45,144,587)	0	(22,687,948)	(22,687,948)	
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0	
99	997107 MDM System	(16,082,644)	0	(16,082,644)	(16,082,644)	0	(16,082,644)	0	0	0	
99	997110 FISERVE	358,965	559,668	918,633	261,834	372,476	634,310	97,131	187,192	284,323	
12	997111 Capitalized Transportation	0	(159,891)	(159,891)	0	(106,412)	(106,412)	0	(53,479)	(53,479)	
12	997114 AFUDC Debt CWIP	0	(1,599,824)	(1,599,824)	0	(1,064,731)	(1,064,731)	0	(535,093)	(535,093)	
99	997115 AFUDC Equity DFIT Deferral	(1,374,326)	0	(1,374,326)	(1,374,326)	0	(1,374,326)	0	0	0	
99	997117 Colstrip Plant Adjustment	(5,663,338)	0	(5,663,338)	(3,816,888)	0	(3,816,888)	(1,846,450)	0	(1,846,450)	
99	997119 AFUDC Tax CPI	0	8,917,854	8,917,854	0	5,935,099	5,935,099	0	2,982,755	2,982,755	
99	997120 Transportation Tax Disallowance	0	67,472	67,472	0	44,905	44,905	0	22,567	22,567	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended December 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	16,670	0	16,670	0	0	0	16,670	0	16,670
99	997125	COVID-19	2,649,061	0	2,649,061	2,649,061	0	2,649,061	0	0	0
99	997126	Prepaid Expenses	0	(670,766)	(670,766)	0	(446,415)	(446,415)	0	(224,351)	(224,351)
99	997127	CARES Act SS Deferral	0	(1,452,013)	(1,452,013)	0	(966,358)	(966,358)	0	(485,655)	(485,655)
99	997128	Meters Expensed	0	(1,596,079)	(1,596,079)	0	(1,062,238)	(1,062,238)	0	(533,841)	(533,841)
99	997129	Mixed Service Costs (IDD#5)	0	(23,300,000)	(23,300,000)	0	(15,506,849)	(15,506,849)	0	(7,793,151)	(7,793,151)
99	997130	Wild Fire Resiliency Deferral	(11,398,280)	0	(11,398,280)	(5,934,537)	0	(5,934,537)	(5,463,743)	0	(5,463,743)
99	997132	Battery Storage Deferral	426,652	0	426,652	426,652	0	426,652	0	0	0
99	997134	WA Revenue Deferral EIM Benefits	953,794	0	953,794	953,794	0	953,794	0	0	0
99	997135	CS2 Deferred Insurance Proceeds	785,585	0	785,585	785,585	0	785,585	0	0	0
99	997136	Accum Provision for Rate Refund-EIM	347,000	0	347,000	347,000	0	347,000	0	0	0
99	997137	CEIP	(66,892)	0	(66,892)	(66,892)	0	(66,892)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	42,953,655	(126,507,552)	(83,553,897)	18,255,706	(85,064,817)	(66,809,111)	24,697,949	(41,442,735)	(16,744,786)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.553%	33.447%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES		E-DTE-12A
For Twelve Months Ended December 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/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	8,326,178	8,326,178	0	5,541,321	5,541,321	0	2,784,857	2,784,857
99	410100	Deferred Federal Income Tax Expense - Washington	11,255,236	0	11,255,236	11,255,236	0	11,255,236	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,072,260	0	1,072,260	0	0	0	1,072,260	0	1,072,260
	410100	Total	12,327,496	8,326,178	20,653,674	11,255,236	5,541,321	16,796,557	1,072,260	2,784,857	3,857,117
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(9,144,676)	(9,144,676)	0	(6,086,056)	(6,086,056)	0	(3,058,620)	(3,058,620)
99	411100	Deferred Federal Income Tax Expense - Washington	(3,246,948)	0	(3,246,948)	(3,246,948)	0	(3,246,948)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,027,567)	0	(1,027,567)	0	0	0	(1,027,567)	0	(1,027,567)
	411100	Total	(4,274,515)	(9,144,676)	(13,419,191)	(3,246,948)	(6,086,056)	(9,333,004)	(1,027,567)	(3,058,620)	(4,086,187)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	1,540,138	0	1,540,138	1,540,138	0	1,540,138	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	829,305	0	829,305	0	0	0	829,305	0	829,305
	410193	Total	2,369,443	0	2,369,443	1,540,138	0	1,540,138	829,305	0	829,305
Total Deferred Federal Income Tax Expense			10,422,424	(818,498)	9,603,926	9,548,426	(544,735)	9,003,691	873,998	(273,763)	600,235
99	411193	Customer Tax Credit Amortization - Washington	(13,881,576)	0	(13,881,576)	(13,881,576)	0	(13,881,576)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(11,620,820)	0	(11,620,820)	0	0	0	(11,620,820)	0	(11,620,820)
	411193	Total	(25,502,396)	0	(25,502,396)	(13,881,576)	0	(13,881,576)	(11,620,820)	0	(11,620,820)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.553%	33.447%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended December 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	59,692	59,692	0	38,442	38,442	0	21,250	21,250
1	408140	State Kwh Generation Tax	0	1,547,376	1,547,376	0	996,510	996,510	0	550,866	550,866
1	408150	R&P Property Tax--Production	0	15,424,554	15,424,554	0	9,933,413	9,933,413	0	5,491,141	5,491,141
1	408180	R&P Property Tax--Transmission	0	5,700,627	5,700,627	0	3,671,204	3,671,204	0	2,029,423	2,029,423
1	409100	State Income Tax--Montana & Oregon	0	30,386	30,386	0	19,569	19,569	0	10,817	10,817
TOTAL PRODUCTION & TRANSMISSION			0	22,762,635	22,762,635	0	14,659,138	14,659,138	0	8,103,497	8,103,497
DISTRIBUTION											
99	408110	State Excise Tax	23,414,074	0	23,414,074	23,414,074	0	23,414,074	0	0	0
99	408120	Municipal Occupation & License Tax	23,955,091	0	23,955,091	20,172,909	0	20,172,909	3,782,182	0	3,782,182
99	408160	Miscellaneous State or Local Tax--WA & ID	173	0	173	0	0	0	173	0	173
99	408170	R&P Property Tax--Distribution	9,929,630	0	9,929,630	7,576,462	0	7,576,462	2,353,168	0	2,353,168
99	409100	State Income Tax--Idaho	(73,649)	0	(73,649)	0	0	0	(73,649)	0	(73,649)
99	411410	State Income Tax--Idaho ITC Deferred	18,731	0	18,731	0	0	0	18,731	0	18,731
99	411420	State Income Tax--Idaho ITC Amortization	(27,375)	0	(27,375)	0	0	0	(27,375)	0	(27,375)
TOTAL DISTRIBUTION			57,216,675	0	57,216,675	51,163,445	0	51,163,445	6,053,230	0	6,053,230
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,156,273	5,222,701	6,378,974	782,227	3,496,233	4,278,460	374,046	1,726,468	2,100,514
TOTAL A&G			1,156,273	5,222,701	6,378,974	782,227	3,496,233	4,278,460	374,046	1,726,468	2,100,514
TOTAL TAXES OTHER THAN FIT			58,372,948	27,985,336	86,358,284	51,945,672	18,155,371	70,101,043	6,427,276	9,829,965	16,257,241

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2022
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,450,000	7,450,000	0	4,797,800	4,797,800	0	2,652,200	2,652,200
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,288,000	1,288,000	0	712,000	712,000
1	182333	CDA Settlement Costs	0	1,032,025	1,032,025	0	664,624	664,624	0	367,401	367,401
1	182381	CDA Settlement Past Storage	0	27,885,534	27,885,534	0	17,958,284	17,958,284	0	9,927,250	9,927,250
1	302000	Franchises & Consents	2,704,624	44,049,218	46,753,842	2,704,624	28,367,696	31,072,320	0	15,681,522	15,681,522
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,205,231	16,524,947	319,716	10,548,035	10,867,751	0	5,657,196	5,657,196
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,311,943	118,686,247	121,998,190	3,311,943	79,452,134	82,764,077	0	39,234,113	39,234,113
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	12,209,296	12,209,296	0	8,173,269	8,173,269	0	4,036,027	4,036,027
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	6,408,458	6,408,458	0	4,290,014	4,290,014	0	2,118,444	2,118,444
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	69,394,534	69,394,534	0	46,454,783	46,454,783	0	22,939,751	22,939,751
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,637,914	20,637,914	0	13,815,639	13,815,639	0	6,822,275	6,822,275
4	303121	Misc Intangible Plant-AMI Software	16,214,764	611,702	16,826,466	16,214,764	409,492	16,624,256	0	202,210	202,210
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	7,163,614	7,163,614	0	4,795,538	4,795,538	0	2,368,076	2,368,076
TOTAL INTANGIBLE PLANT			22,551,047	333,733,773	356,284,820	22,551,047	221,015,308	243,566,355	0	112,718,465	112,718,465
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,582	3,857,582	0	2,484,283	2,484,283	0	1,373,299	1,373,299
1	311XXX	Structures & Improvements	111,638,417	28,902,659	140,541,076	72,945,186	18,613,312	91,558,498	38,693,231	10,289,347	48,982,578
1	312000	Boiler Plant	145,541,459	55,265,681	200,807,140	93,851,935	35,591,099	129,443,034	51,689,524	19,674,582	71,364,106
1	313000	Generators	(31,254)	0	(31,254)	(20,704)	0	(20,704)	(10,550)	0	(10,550)
1	314000	Turbogenerator Units	39,747,647	18,589,251	58,336,898	25,983,509	11,971,478	37,954,987	13,764,138	6,617,773	20,381,911
1	315000	Accessory Electric Equipment	18,139,565	12,497,985	30,637,550	11,853,341	8,048,702	19,902,043	6,286,224	4,449,283	10,735,507
1	316000	Miscellaneous Power Plant Equipment	14,602,340	2,476,959	17,079,299	9,543,397	1,595,162	11,138,559	5,058,943	881,797	5,940,740
TOTAL STEAM PRODUCTION PLANT			329,638,174	121,590,117	451,228,291	214,156,664	78,304,036	292,460,700	115,481,510	43,286,081	158,767,591
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	42,432,502	42,432,502	0	23,456,476	23,456,476
1	331XXX	Structures & Improvements	0	108,653,924	108,653,924	0	69,973,127	69,973,127	0	38,680,797	38,680,797
1	332XXX	Reservoirs, Dams, & Waterways	0	233,181,162	233,181,162	0	150,168,668	150,168,668	0	83,012,494	83,012,494
1	333000	Waterwheels, Turbines, & Generators	0	235,239,031	235,239,031	0	151,493,936	151,493,936	0	83,745,095	83,745,095
1	334000	Accessory Electric Equipment	0	83,810,071	83,810,071	0	53,973,686	53,973,686	0	29,836,385	29,836,385
1	335XXX	Miscellaneous Power Plant Equipment	0	13,289,211	13,289,211	0	8,558,252	8,558,252	0	4,730,959	4,730,959
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,349,705	2,349,705	0	1,298,905	1,298,905
TOTAL HYDRAULIC PRODUCTION PLANT			0	743,710,987	743,710,987	0	478,949,876	478,949,876	0	264,761,111	264,761,111
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	582,928	582,928	0	322,240	322,240
1	341000	Structures & Improvements	0	17,446,526	17,446,526	0	11,235,563	11,235,563	0	6,210,963	6,210,963
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,887	21,069,887	0	13,569,007	13,569,007	0	7,500,880	7,500,880
1	343000	Prime Movers	0	21,443,902	21,443,902	0	13,809,873	13,809,873	0	7,634,029	7,634,029
1	344000	Generators	0	239,595,446	239,595,446	0	154,299,467	154,299,467	0	85,295,979	85,295,979
1	344010	Generators - Solar	0	172,152	172,152	0	110,866	110,866	0	61,286	61,286
1	345000	Accessory Electric Equipment	0	25,652,318	25,652,318	0	16,520,093	16,520,093	0	9,132,225	9,132,225
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,387	21,387	0	11,823	11,823
1	346000	Miscellaneous Power Plant Equipment	0	1,642,231	1,642,231	0	1,057,597	1,057,597	0	584,634	584,634
TOTAL OTHER PRODUCTION PLANT			0	327,960,840	327,960,840	0	211,206,781	211,206,781	0	116,754,059	116,754,059
TOTAL PRODUCTION PLANT			329,638,174	1,193,261,944	1,522,900,118	214,156,664	768,460,693	982,617,357	115,481,510	424,801,251	540,282,761

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2022
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,244,442	29,872,800	410,632	18,833,421	19,244,053	217,726	10,411,021	10,628,747	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	33,711	30,358,202	30,391,913	22,091	19,550,682	19,572,773	11,620	10,807,520	10,819,140	
1	353XXX	Station Equipment	12,664,831	341,008,250	353,673,081	8,278,464	219,609,313	227,887,777	4,386,367	121,398,937	125,785,304	
1	354000	Towers & Fixtures	16,020,869	1,167,385	17,188,254	10,469,699	751,796	11,221,495	5,551,170	415,589	5,966,759	
1	355000	Poles & Fixtures	5,418	341,004,363	341,009,781	3,541	219,606,810	219,610,351	1,877	121,397,553	121,399,430	
1	356000	Overhead Conductors & Devices	12,556,649	165,911,993	178,468,642	8,205,833	106,847,323	115,053,156	4,350,816	59,064,670	63,415,486	
1	357000	Underground Conduit	0	3,269,588	3,269,588	0	2,105,615	2,105,615	0	1,163,973	1,163,973	
1	358000	Underground Conductors & Devices	0	6,853,652	6,853,652	0	4,413,752	4,413,752	0	2,439,900	2,439,900	
1	359000	Roads & Trails	78,834	2,510,700	2,589,534	51,518	1,616,891	1,668,409	27,316	893,809	921,125	
		TOTAL TRANSMISSION PLANT	41,988,670	921,328,575	963,317,245	27,441,778	593,335,603	620,777,381	14,546,892	327,992,972	342,539,864	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	11,887,843	0	11,887,843	10,393,492	0	10,393,492	1,494,351	0	1,494,351	
99	360400	Land Easements	3,986,366	0	3,986,366	1,361,016	0	1,361,016	2,625,350	0	2,625,350	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,288,406	0	28,288,406	20,628,361	0	20,628,361	7,660,045	0	7,660,045	
3	362000	Station Equipment	159,456,035	3,186,354	162,642,389	106,092,424	2,022,761	108,115,185	53,363,611	1,163,593	54,527,204	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	521,163,681	0	521,163,681	343,122,884	0	343,122,884	178,040,797	0	178,040,797	
99	365000	Overhead Conductors & Devices	328,836,996	0	328,836,996	205,507,739	0	205,507,739	123,329,257	0	123,329,257	
99	366000	Underground Conduit	149,465,112	0	149,465,112	98,453,381	0	98,453,381	51,011,731	0	51,011,731	
99	367000	Underground Conductors & Devices	264,010,225	0	264,010,225	177,147,906	0	177,147,906	86,862,319	0	86,862,319	
99	368000	Line Transformers	315,420,000	0	315,420,000	217,622,199	0	217,622,199	97,797,801	0	97,797,801	
99	369XXX	Services	207,971,273	0	207,971,273	135,933,535	0	135,933,535	72,037,738	0	72,037,738	
99	371XXX	Installations on Customers' Premises	5,372,460	0	5,372,460	5,372,460	0	5,372,460	0	0	0	
99	370XXX	Meters	85,788,566	0	85,788,566	61,106,023	0	61,106,023	24,682,543	0	24,682,543	
99	373XXX	Street Light & Signal Systems	75,964,283	0	75,964,283	49,207,599	0	49,207,599	26,756,684	0	26,756,684	
		TOTAL DISTRIBUTION PLANT	2,157,979,096	3,186,354	2,161,165,450	1,431,949,019	2,022,761	1,433,971,780	726,030,077	1,163,593	727,193,670	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,512,937	9,356,433	10,869,370	811,030	6,263,477	7,074,507	701,907	3,092,956	3,794,863	
4	390XXX	Structures & Improvements	26,672,988	108,707,505	135,380,493	17,750,712	72,772,065	90,522,777	8,922,276	35,935,440	44,857,716	
4	391XXX	Office Furniture & Equipment	4,907,909	52,477,193	57,385,102	4,892,436	35,129,807	40,022,243	15,473	17,347,386	17,362,859	
4	392XXX	Transportation Equipment	39,906,363	29,310,409	69,216,772	27,297,415	19,621,267	46,918,682	12,608,948	9,689,142	22,298,090	
4	393000	Stores Equipment	607,991	4,054,938	4,662,929	412,748	2,714,497	3,127,245	195,243	1,340,441	1,535,684	
4	394000	Tools, Shop & Garage Equipment	2,416,895	17,600,084	20,016,979	1,277,951	11,782,024	13,059,975	1,138,944	5,818,060	6,957,004	
4	394100	Electric Charging Stations	0	116,787	116,787	0	78,181	78,181	0	38,606	38,606	
4	395XXX	Laboratory Equipment	415,879	3,784,515	4,200,394	400,088	2,533,468	2,933,556	15,791	1,251,047	1,266,838	
4	396XXX	Power Operated Equipment	22,475,622	8,124,778	30,600,400	13,521,171	5,438,970	18,960,141	8,954,451	2,685,808	11,640,259	
4	397XXX	Communications Equipment	32,323,614	92,622,690	124,946,304	22,900,216	62,004,407	84,904,623	9,423,398	30,618,283	40,041,681	
4	398000	Miscellaneous Equipment	13,505	791,748	805,253	0	530,020	530,020	13,505	261,728	275,233	
		TOTAL GENERAL PLANT	131,253,703	326,947,080	458,200,783	89,263,767	218,868,183	308,131,950	41,989,936	108,078,897	150,068,833	
		TOTAL PLANT IN SERVICE	2,683,410,690	2,778,457,726	5,461,868,416	1,785,362,275	1,803,702,548	3,589,064,823	898,048,415	974,755,178	1,872,803,593	

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2022
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(275,259,610)	(76,220,169)	(351,479,779)	(181,157,609)	(49,085,789)	(230,243,398)	(94,102,001)	(27,134,380)	(121,236,381)	
E-ADEP		Hydro Production Plant	0	(180,967,826)	(180,967,826)	0	(116,543,280)	(116,543,280)	0	(64,424,546)	(64,424,546)	
E-ADEP		Other Production Plant	0	(164,135,070)	(164,135,070)	0	(105,702,985)	(105,702,985)	0	(58,432,085)	(58,432,085)	
E-ADEP		Transmission Plant	(26,930,048)	(232,986,778)	(259,916,826)	(16,466,842)	(150,043,485)	(166,510,327)	(10,463,206)	(82,943,293)	(93,406,499)	
E-ADEP		Distribution Plant	(711,091,901)	(452,894)	(711,544,795)	(441,654,750)	(287,506)	(441,942,256)	(269,437,151)	(165,388)	(269,602,539)	
E-ADEP		General Plant	(52,312,212)	(112,493,627)	(164,805,839)	(33,325,574)	(75,306,609)	(108,632,183)	(18,986,638)	(37,187,018)	(56,173,656)	
TOTAL ACCUMULATED DEPRECIATION			(1,065,593,771)	(767,256,364)	(1,832,850,135)	(672,604,775)	(496,969,654)	(1,169,574,429)	(392,988,996)	(270,286,710)	(663,275,706)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,881,327)	(17,881,327)	0	(11,515,575)	(11,515,575)	0	(6,365,752)	(6,365,752)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(402,476)	0	(402,476)	(402,476)	0	(402,476)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,522,593)	(3,522,593)	0	(2,355,353)	(2,355,353)	0	(1,167,240)	(1,167,240)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(12,182,675)	(112,896,477)	(125,079,152)	(12,182,675)	(75,576,288)	(87,758,963)	0	(37,320,189)	(37,320,189)	
E-AAAMT		General Plant - 390200, 396200	0	(948,589)	(948,589)	0	(635,014)	(635,014)	0	(313,575)	(313,575)	
TOTAL ACCUMULATED AMORTIZATION			(12,585,151)	(135,248,986)	(147,834,137)	(12,585,151)	(90,082,230)	(102,667,381)	0	(45,166,756)	(45,166,756)	
TOTAL ACCUMULATED DEPR/AMORT			(1,078,178,922)	(902,505,350)	(1,980,684,272)	(685,189,926)	(587,051,884)	(1,272,241,810)	(392,988,996)	(315,453,466)	(708,442,462)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,605,231,768	1,875,952,376	3,481,184,144	1,100,172,349	1,216,650,664	2,316,823,013	505,059,419	659,301,712	1,164,361,131	
ACCUMULATED DFIT												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(534,526,144)	(534,526,144)	0	(355,743,185)	(355,743,185)	0	(178,782,959)	(178,782,959)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(54,412,324)	(54,412,324)	0	(36,425,242)	(36,425,242)	0	(17,987,082)	(17,987,082)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(3,009,372)	(3,009,372)	0	(2,014,564)	(2,014,564)	0	(994,808)	(994,808)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	282,800	282,800	0	189,315	189,315	0	93,485	93,485	
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	(5,855,963)	(5,855,963)	0	(3,771,240)	(3,771,240)	0	(2,084,723)	(2,084,723)	
1		ADFIT - CDA Settlement Costs (283333)	0	273,286	273,286	0	175,996	175,996	0	97,290	97,290	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(958,929)	(958,929)	0	(638,196)	(638,196)	0	(320,733)	(320,733)	
TOTAL ACCUMULATED DFIT			0	(598,206,646)	(598,206,646)	0	(398,227,116)	(398,227,116)	0	(199,979,530)	(199,979,530)	
NET ELECTRIC UTILITY PLANT			1,605,231,768	1,277,745,730	2,882,977,498	1,100,172,349	818,423,548	1,918,595,897	505,059,419	459,322,182	964,381,601	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.482%	36.518%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.553%	33.447%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended December 31, 2022
 Average of Monthly Averages Basis

Report ID:
E-APL-12A

AVISTA UTILITIES

Ref/Basis Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT NET ELECTRIC PLANT IN SERVICE	1,605,231,768	1,277,745,730	2,882,977,498	#####	818,423,548	1,918,595,897	505,059,419	459,322,182	964,381,601
OTHER ADJUSTMENTS									
4 Regulatory Asset - AFUDC (182332)	7,626,768	38,692,488	46,319,256	5,780,674	25,901,912	31,682,586	1,846,094	12,790,576	14,636,670
4 Accumulated Amortization - AFUDC (182318)	(1,513,233)	(5,340,009)	(6,853,242)	(1,210,409)	(3,574,762)	(4,785,171)	(302,824)	(1,765,247)	(2,068,071)
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)	2,160,236	0	2,160,236	0	0	0	2,160,236	0	2,160,236
99 ADFIT - Boulder Park Disallowed (190040)	92,350	0	92,350	0	0	0	92,350	0	92,350
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:	16,866,215	0	16,866,215	16,866,215	0	16,866,215	0	0	0
99 Regulatory Asset-Deferred AMI Costs (182337)	25,673,166	0	25,673,166	25,673,166	0	25,673,166	0	0	0
99 ADFIT-Deferred AMI Costs (283436)	(4,833,948)	0	(4,833,948)	(4,833,948)	0	(4,833,948)	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)	(3,857,012)	0	(3,857,012)	(1,250,965)	0	(1,250,965)	(2,606,047)	0	(2,606,047)
2 Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99 Regulatory Liability-Customer Tax Credit (254393)	(69,956,283)	0	(69,956,283)	(47,261,408)	0	(47,261,408)	(22,694,875)	0	(22,694,875)
99 ADFIT-Customer Tax Credit (190393)	14,690,820	0	14,690,820	9,924,896	0	9,924,896	4,765,924	0	4,765,924
99 Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99 Colstrip-Plant Adjustment Accum. Amort. (108027)	(11,190,333)	0	(11,190,333)	(7,136,410)	0	(7,136,410)	(4,053,923)	0	(4,053,923)
99 Colstrip-Regulatory Asset (182327)	12,899,254	0	12,899,254	6,802,993	0	6,802,993	6,096,261	0	6,096,261
99 Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99 Colstrip-Plant Adjustment ADFIT (190027)	1,323,070	0	1,323,070	1,161,944	0	1,161,944	161,126	0	161,126
99 Colstrip Reg Asset ADFIT (283376)	(1,784,831)	0	(1,784,831)	(1,194,814)	0	(1,194,814)	(590,017)	0	(590,017)
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)	(4,048,097)	0	(4,048,097)	(2,780,797)	0	(2,780,797)	(1,267,300)	0	(1,267,300)
99 Colstrip ARO Liability (230027)	(13,842,963)	0	(13,842,963)	(9,046,379)	0	(9,046,379)	(4,796,584)	0	(4,796,584)
99 Colstrip ARO ADFIT (190376)	2,907,023	0	2,907,023	1,899,740	0	1,899,740	1,007,283	0	1,007,283
99 Colstrip ARO ADFIT (283377)	(2,344,517)	0	(2,344,517)	(1,503,715)	0	(1,503,715)	(840,802)	0	(840,802)
99 Customer Deposits (235199)	(3,640)	0	(3,640)	(3,640)	0	(3,640)	0	0	0
C-WKC Working Capital	111,570,473	0	111,570,473	76,815,773	0	76,815,773	34,754,700	0	34,754,700
99 DSM Programs (186710)	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	95,106,338	33,352,479	128,458,817	78,644,265	22,327,150	100,971,415	16,462,073	11,025,329	27,487,402
NET RATE BASE	1,700,338,106	1,311,098,209	3,011,436,315	#####	840,750,698	2,019,567,312	521,521,492	470,347,511	991,869,003

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended December 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)	3,492,589	3,492,589			3,492,589	3,492,589		2,249,227	2,249,227		1,243,362	1,243,362	
	Steam (ED-ID)	4,310,235	4,310,235		4,310,235	4,310,235	4,310,235				4,310,235		4,310,235	
	Steam (ED-WA)	11,712,402	11,712,402		11,712,402	11,712,402	11,712,402	11,712,402			11,712,402		11,712,402	
1	Hydro (ED-AN)	15,890,416	15,890,416			15,890,416	15,890,416		10,233,428	10,233,428		5,656,988	5,656,988	
1	Other (ED-AN)	10,979,659	10,979,659			10,979,659	10,979,659		7,070,900	7,070,900		3,908,759	3,908,759	
Total Electric Production		46,385,301	46,385,301			16,022,637	30,362,664	46,385,301	11,712,402	19,553,555	31,265,957	4,310,235	10,809,109	15,119,344
Electric Transmission														
1	ED-AN	18,959,213	18,959,213			18,959,213	18,959,213		12,209,733	12,209,733		6,749,480	6,749,480	
	ED-ID	275,237	275,237		275,237	275,237	275,237				275,237		275,237	
	ED-WA	519,302	519,302		519,302	519,302	519,302	519,302		519,302			519,302	
Total Electric Transmissic		19,753,752	19,753,752			794,539	18,959,213	19,753,752	519,302	12,209,733	12,729,035	275,237	6,749,480	7,024,717
Electric Distribution														
3	ED-AN	85,394	85,394			85,394	85,394		54,210	54,210		31,184	31,184	
	ED-ID	19,443,088	19,443,088		19,443,088	19,443,088	19,443,088				19,443,088		19,443,088	
	ED-WA	37,177,113	37,177,113		37,177,113	37,177,113	37,177,113	37,177,113			37,177,113		37,177,113	
Total Electric Distribution		56,705,595	56,705,595			56,620,201	85,394	56,705,595	37,177,113	54,210	37,231,323	19,443,088	31,184	19,474,272
Gas Underground Storage														
	GD-AN	728,115		728,115										
	GD-OR	125,991			125,991									
Total Gas Underground St		854,106		728,115	125,991									
Gas Distribution														
	GD-AN	57,431		57,431										
	GD-ID	6,865,220		6,865,220										
	GD-WA	15,725,850		15,725,850										
	GD-OR	10,313,159			10,313,159									
Total Gas Distribution		32,961,660		22,648,501	10,313,159									
General Plant														
4	ED-AN	2,978,024	2,978,024			2,978,024	2,978,024		1,993,579	1,993,579		984,445	984,445	
	ED-ID	512,375	512,375		512,375	512,375	512,375				512,375		512,375	
	ED-WA	1,247,370	1,247,370		1,247,370	1,247,370	1,247,370	1,247,370			1,247,370		1,247,370	
7,4	CD-AA	21,251,288	15,023,598	4,298,711	1,928,979	15,023,598	15,023,598		10,057,247	10,057,247		4,966,351	4,966,351	
9,4	CD-AN	649,950	504,868	145,082		504,868	504,868		337,974	337,974		166,894	166,894	
9	CD-ID	476,118	369,839	106,279		369,839	369,839				369,839		369,839	
9	CD-WA	2,238,356	1,738,710	499,646		1,738,710	1,738,710	1,738,710		1,738,710			1,738,710	
8	GD-AA	375,348		257,999	117,349									
	GD-AN	31,567		31,567										
	GD-ID	39,356		39,356										
	GD-WA	1,089,004		1,089,004										
	GD-OR	209,634			209,634									
Total General Plant		31,098,390	22,374,784	6,467,644	2,255,962	3,868,294	18,506,490	22,374,784	2,986,080	12,388,800	15,374,880	882,214	6,117,690	6,999,904
Total Depreciation Expens		187,758,804	145,219,432	29,844,260	12,695,112	77,305,671	67,913,761	145,219,432	52,394,897	44,206,298	96,601,195	24,910,774	23,707,463	48,618,237

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	35.600%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expe	36.518%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	33.057%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended December 31, 2022
Average of Monthly Averages Basis

Report ID:
E-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		591,450	591,450		326,950	326,950
1	Misc Intangible Plt (303000)	ED-AN	259,322	259,322		259,322	259,322		167,003	167,003		92,319	92,319
Total Production/Transmission			1,177,722	1,177,722		1,177,722	1,177,722		758,453	758,453		419,269	419,269
Distribution													
	Franchises (302000)	ED-WA	108,214	108,214		108,214	108,214	108,214		108,214			
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866	5,866		5,866			
Total Distribution			114,080	114,080		114,080	114,080	114,080		114,080			
General Plant - 303000													
7,4		CD-AA	414,833	293,266	83,913	37,654		293,266		293,266		196,321	196,321
9,1		CD-AN	9,729	7,557	2,172			7,557		7,557		4,867	4,867
		GD-ID	14,795		14,795								
		GD-WA	24,862		24,862								
		GD-OR	8,065			8,065							
Total General Plant - 303000			472,284	300,823	125,742	45,719		300,823		300,823		201,188	201,188
Miscellaneous IT Intangible Plant - 3031XX													
7,4		CD-AA	43,253,671	30,578,183	8,749,352	3,926,136		30,578,183		30,578,183		20,469,953	20,469,953
9,4		CD-AN	120,097	93,289	26,808			93,289		93,289		62,450	62,450
9,4		CD-ID	0	0	0		0			0		0	0
9,4		CD-WA	3,713,566	2,884,624	828,942		2,884,624		2,884,624		2,884,624		2,884,624
4		ED-AN	6,094,340	6,094,340			2,884,624	6,094,340		6,094,340		4,079,734	4,079,734
		ED-ID	0	0			0			0		0	0
		ED-WA	996,013	996,013			996,013		996,013		996,013		996,013
8		GD-AA	88,203		60,627	27,576							
		GD-AN	0		0								
		GD-OR	15,510			15,510							
Total Miscellaneous IT Intangible Plt - 3031XX			54,281,400	40,646,449	9,665,729	3,969,222		3,880,637		36,765,812		40,646,449	
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	422,431	422,431				422,431		422,431		282,788	282,788
		GD-OR	0			0							0
Total General Plant - 390200, 396200			422,431	422,431	0	0		422,431		422,431		282,788	282,788
Total Amortization Expense			56,467,917	42,661,505	9,791,471	4,014,941		3,994,717		38,666,788		42,661,505	
								3,994,717		25,854,566		29,849,283	
											0	12,812,222	12,812,222

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	64.400%	35.600%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	66.943%	33.057%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended December 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)	(76,220,169)	(76,220,169)			(76,220,169)	(76,220,169)		(49,085,789)	(49,085,789)		(27,134,380)	(27,134,380)	
	Steam (ED-ID)	(94,102,001)	(94,102,001)		(94,102,001)	(94,102,001)	(94,102,001)				(94,102,001)	(94,102,001)	(94,102,001)	
	Steam (ED-WA)	(181,157,609)	(181,157,609)		(181,157,609)	(181,157,609)	(181,157,609)	(181,157,609)						
1	Hydro (ED-AN)	(180,967,826)	(180,967,826)			(180,967,826)	(180,967,826)		(116,543,280)	(116,543,280)		(64,424,546)	(64,424,546)	
1	Other (ED-AN)	(164,135,070)	(164,135,070)			(164,135,070)	(164,135,070)		(105,702,985)	(105,702,985)		(58,432,085)	(58,432,085)	
Total Electric Production		(696,582,675)	(696,582,675)			(275,259,610)	(421,323,065)	(696,582,675)	(181,157,609)	(271,332,054)	(452,489,663)	(94,102,001)	(149,991,011)	(244,093,012)
Electric Transmission														
1	ED-AN	(232,986,778)	(232,986,778)			(232,986,778)	(232,986,778)		(150,043,485)	(150,043,485)		(82,943,293)	(82,943,293)	
	ED-ID	(10,463,206)	(10,463,206)		(10,463,206)	(10,463,206)	(10,463,206)				(10,463,206)	(10,463,206)	(10,463,206)	
	ED-WA	(16,466,842)	(16,466,842)		(16,466,842)	(16,466,842)	(16,466,842)	(16,466,842)						
Total Electric Transmissic		(259,916,826)	(259,916,826)			(26,930,048)	(232,986,778)	(259,916,826)	(16,466,842)	(150,043,485)	(166,510,327)	(10,463,206)	(82,943,293)	(93,406,499)
Electric Distribution														
3	ED-AN	(452,894)	(452,894)			(452,894)	(452,894)		(287,506)	(287,506)		(165,388)	(165,388)	
	ED-ID	(269,437,151)	(269,437,151)		(269,437,151)	(269,437,151)	(269,437,151)				(269,437,151)	(269,437,151)	(269,437,151)	
	ED-WA	(441,654,750)	(441,654,750)		(441,654,750)	(441,654,750)	(441,654,750)	(441,654,750)						
Total Electric Distribution		(711,544,795)	(711,544,795)			(711,091,901)	(452,894)	(711,544,795)	(441,654,750)	(287,506)	(441,942,256)	(269,437,151)	(165,388)	(269,602,539)
Gas Underground Storage														
	GD-AN	(18,841,356)	(18,841,356)											
	GD-OR	(1,579,953)		(1,579,953)										
Total Gas Underground St		(20,421,309)		(1,579,953)										
Gas Distribution														
	GD-AN	(1,994,787)	(1,994,787)											
	GD-ID	(98,479,035)	(98,479,035)											
	GD-WA	(179,627,585)	(179,627,585)											
	GD-OR	(135,897,150)		(135,897,150)										
Total Gas Distribution		(415,998,557)		(280,101,407)										
General Plant														
4	ED-AN	(38,494,202)	(38,494,202)			(38,494,202)	(38,494,202)		(25,769,174)	(25,769,174)		(12,725,028)	(12,725,028)	
	ED-ID	(13,250,386)	(13,250,386)		(13,250,386)	(13,250,386)	(13,250,386)				(13,250,386)	(13,250,386)	(13,250,386)	
	ED-WA	(25,047,779)	(25,047,779)		(25,047,779)	(25,047,779)	(25,047,779)	(25,047,779)						
7,4	CD-AA	(95,499,926)	(67,513,673)	(19,317,725)	(8,668,528)	(67,513,673)	(67,513,673)		(45,195,678)	(45,195,678)		(22,317,995)	(22,317,995)	
9,4	CD-AN	(8,349,535)	(6,485,752)	(1,863,783)		(6,485,752)	(6,485,752)		(4,341,757)	(4,341,757)		(2,143,995)	(2,143,995)	
9	CD-ID	(7,384,655)	(5,736,252)	(1,648,403)		(5,736,252)	(5,736,252)				(5,736,252)	(5,736,252)	(5,736,252)	
9	CD-WA	(10,656,550)	(8,277,795)	(2,378,755)		(8,277,795)	(8,277,795)	(8,277,795)			(8,277,795)			
8	GD-AA	(2,404,039)		(1,652,440)	(751,599)									
	GD-AN	(3,799,388)		(3,799,388)										
	GD-ID	(2,439,097)		(2,439,097)										
	GD-WA	(11,990,797)		(11,990,797)										
	GD-OR	(5,551,679)		(5,551,679)										
Total General Plant		(224,868,033)	(164,805,839)	(45,090,388)	(14,971,806)	(52,312,212)	(112,493,627)	(164,805,839)	(33,325,574)	(75,306,609)	(108,632,183)	(18,986,638)	(37,187,018)	(56,173,656)
Total Accumulated Depr		(2,329,332,195)	(1,832,850,135)	(344,033,151)	(152,448,909)	(1,065,593,771)	(767,256,364)	(1,832,850,135)	(672,604,775)	(496,969,654)	(1,169,574,429)	(392,988,996)	(270,286,710)	(663,275,706)

Allocation Ratios:						Jurisdiction -			
Service -		Electric	Gas-North	Gas-South	1	Washington	Idaho		
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1	Production/Transmission Ratio	64.400%	35.600%	
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expense	63.482%	36.518%	
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	66.943%	33.057%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months Ended December 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	(15,192,554)	(15,192,554)			(15,192,554)	(15,192,554)		(9,784,005)	(9,784,005)		(5,408,549)	(5,408,549)	
1	Misc Intangible Plt (3030 ED-AN	(2,688,773)	(2,688,773)			(2,688,773)	(2,688,773)		(1,731,570)	(1,731,570)		(957,203)	(957,203)	
Total Production/Transmission		(17,881,327)	(17,881,327)			(17,881,327)	(17,881,327)		(11,515,575)	(11,515,575)		(6,365,752)	(6,365,752)	
Distribution														
	Franchises (302000) ED-WA	(339,271)	(339,271)			(339,271)	(339,271)	(339,271)		(339,271)				
	Misc Intangible Plt (3030 ED-WA	(63,205)	(63,205)			(63,205)	(63,205)	(63,205)		(63,205)				
Total Distribution		(402,476)	(402,476)			(402,476)	(402,476)	(402,476)		(402,476)				
General Plant - 303000														
7,4	CD-AA	(4,828,372)	(3,413,418)	(976,683)	(438,271)	(3,413,418)	(3,413,418)		(2,285,044)	(2,285,044)		(1,128,374)	(1,128,374)	
9,1	CD-AN	(140,548)	(109,175)	(31,373)		(109,175)	(109,175)		(70,309)	(70,309)		(38,866)	(38,866)	
	GD-ID	(152,652)		(152,652)										
	GD-WA	(303,170)		(303,170)										
	GD-OR	(124,968)			(124,968)									
Total General Plant - 303000		(5,549,710)	(3,522,593)	(1,463,878)	(563,239)	(3,522,593)	(3,522,593)		(2,355,353)	(2,355,353)		(1,167,240)	(1,167,240)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(141,574,356)	(100,085,990)	(28,637,662)	(12,850,704)	(100,085,990)	(100,085,990)		(67,000,564)	(67,000,564)		(33,085,426)	(33,085,426)	
9,4	CD-AN	(343,135)	(266,540)	(76,595)		(266,540)	(266,540)		(178,430)	(178,430)		(88,110)	(88,110)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(13,686,558)	(10,631,444)	(3,055,114)		(10,631,444)	(10,631,444)	(10,631,444)		(10,631,444)		0	0	
4	ED-AN	(12,543,947)	(12,543,947)			(12,543,947)	(12,543,947)		(8,397,294)	(8,397,294)		(4,146,653)	(4,146,653)	
	ED-ID	0	0			0	0				0	0	0	
	ED-WA	(1,551,231)	(1,551,231)			(1,551,231)	(1,551,231)	(1,551,231)		(1,551,231)				
8	GD-AA	(217,974)		(149,827)	(68,147)									
	GD-AN	0		0										
	GD-OR	(2,223)			(2,223)									
Total Misc IT Intangible Plant - 3031XX		(169,919,424)	(125,079,152)	(31,919,198)	(12,921,074)	(12,182,675)	(112,896,477)	(125,079,152)	(12,182,675)	(75,576,288)	(87,758,963)	0	(37,320,189)	(37,320,189)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0				0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0				
4	ED-AN	(948,589)	(948,589)			(948,589)	(948,589)		(635,014)	(635,014)		(313,575)	(313,575)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(948,589)	(948,589)	0	0	0	(948,589)	(948,589)	0	(635,014)	(635,014)	0	(313,575)	(313,575)
Total Accumulated Amortization		(194,701,526)	(147,834,137)	(33,383,076)	(13,484,313)	(12,585,151)	(135,248,986)	(147,834,137)	(12,585,151)	(90,082,230)	(102,667,381)	0	(45,166,756)	(45,166,756)

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	64.400%	35.600%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4	Jurisdictional 4-Factor Ratio	66.943%	33.057%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 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	3,071,115	0	0	0	0	3,071,115	0	0	3,071,115	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	2,003,694	688,810	339,627	527,993	1,556,430	197,940	97,597	151,727	447,264	0	0	0
	TOTAL ACCOUNT	18,726,600	811,030	701,906	9,356,433	10,869,369	3,269,055	97,597	2,563,028	5,929,680	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,309,932	8,307,375	2,867,109	9,135,448	20,309,932	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,048,491	0	0	0	0	25,048,491	0	0	25,048,491	0	0	0
99	GD-OR / AS	4,225,932	0	0	0	0	0	0	0	4,225,932	0	4,225,932	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	129,126,013	0	0	91,285,635	91,285,635	0	0	26,119,610	26,119,610	0	11,720,768	11,720,768
9	CD-WA / ID / AN	30,619,901	9,443,338	6,055,167	8,286,422	23,784,927	2,713,692	1,740,048	2,381,234	6,834,974	0	0	0
	TOTAL ACCOUNT	209,330,269	17,750,713	8,922,276	108,707,505	135,380,494	27,762,183	1,740,048	28,500,844	58,003,075	4,225,932	11,720,768	15,946,700
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,613,842	661,829	7,798	1,944,215	2,613,842	0	0	0	0	0	0	0
99	GD-WA / ID / AN	183,145	0	0	0	0	183,145	0	0	183,145	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	290,109	0	0	0	0	0	0	199,409	199,409	0	90,700	90,700
7	CD-AA	71,127,738	0	0	50,283,754	50,283,754	0	0	14,387,719	14,387,719	0	6,456,265	6,456,265
9	CD-WA / ID / AN	5,777,065	4,230,608	7,675	249,225	4,487,508	1,215,732	2,206	71,619	1,289,557	0	0	0
	TOTAL ACCOUNT	80,004,008	4,892,437	15,473	52,477,194	57,385,104	1,398,877	2,206	14,658,747	16,059,830	12,109	6,546,965	6,559,074
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	58,380,364	25,645,643	11,734,481	21,000,240	58,380,364	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,937,599	0	0	0	0	10,008,216	3,307,646	2,621,737	15,937,599	0	0	0
99	GD-OR / AS	4,747,644	0	0	0	0	0	0	0	4,747,644	0	4,747,644	0
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,565,874	0	0	5,348,695	5,348,695	0	0	1,530,425	1,530,425	0	686,754	686,754
9	CD-WA / ID / AN	7,064,694	1,651,772	874,467	2,961,474	5,487,713	474,663	251,292	851,026	1,576,981	0	0	0
	TOTAL ACCOUNT	93,793,363	27,297,415	12,608,948	29,310,409	69,216,772	10,482,879	3,558,938	5,069,991	19,111,808	4,747,644	717,139	5,464,783

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 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	5,382,853	353,881	195,243	3,632,169	4,181,293	101,693	56,106	1,043,761	1,201,560	0	0	0	
		TOTAL ACCOUNT	6,111,304	412,747	195,243	4,054,939	4,662,929	324,046	56,106	1,046,294	1,426,446	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,706,888	1,257,730	385,671	6,063,487	7,706,888	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,518,328	0	0	0	0	2,617,693	399,669	500,966	3,518,328	0	0	0	
99		GD-OR / AS	1,007,130	0	0	0	0	0	0	0	0	1,007,130	0	1,007,130	
8		GD-AA	5,709,400	0	0	0	0	0	0	3,924,413	3,924,413	0	1,784,987	1,784,987	
7		CD-AA	15,199,636	0	0	10,745,383	10,745,383	0	0	3,074,582	3,074,582	0	1,379,671	1,379,671	
9		CD-WA / ID / AN	2,014,353	20,221	753,274	791,214	1,564,709	5,811	216,465	227,368	449,644	0	0	0	
		TOTAL ACCOUNT	35,155,735	1,277,951	1,138,945	17,600,084	20,016,980	2,623,504	616,134	7,727,329	10,966,967	1,007,130	3,164,658	4,171,788	
	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	3,146,602	400,088	15,791	2,730,723	3,146,602	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	1,490,616	0	0	1,053,791	1,053,791	0	0	301,522	301,522	0	135,303	135,303	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,089,497	400,088	15,791	3,784,514	4,200,393	106,253	0	556,266	662,519	18,586	207,999	226,585	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	29,091,366	13,269,430	8,562,003	7,259,933	29,091,366	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,141,633	0	0	0	0	2,508,958	812,086	820,589	4,141,633	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	35,267,022	13,521,172	8,954,451	8,124,778	30,600,401	2,581,300	924,862	1,068,655	4,574,817	43,834	47,970	91,804	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 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	47,819,359	12,732,729	6,541,994	28,544,636	47,819,359	0	0	0	0	0	0	0
99	GD-WA / ID / AN	895,332	0	0	0	0	602,065	290,445	2,822	895,332	0	0	0
99	GD-OR / AS	754,721	0	0	0	0	0	0	0	0	754,721	0	754,721
8	GD-AA	244,322	0	0	0	0	0	0	167,937	167,937	0	76,385	76,385
7	CD-AA	88,511,090	0	0	62,572,915	62,572,915	0	0	17,904,023	17,904,023	0	8,034,152	8,034,152
9	CD-WA/ ID / AN	18,736,359	10,167,487	2,881,404	1,505,138	14,554,029	2,921,788	828,017	432,525	4,182,330	0	0	0
	TOTAL ACCOUNT	156,961,183	22,900,216	9,423,398	92,622,689	124,946,303	3,523,853	1,118,462	18,507,307	23,149,622	754,721	8,110,537	8,865,258
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	284,868	0	6,846	278,022	284,868	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	482	0	0	0	0	0	0	331	331	0	151	151
7	CD-AA	721,050	0	0	509,746	509,746	0	0	145,854	145,854	0	65,450	65,450
9	CD-WA/ ID / AN	13,697	0	6,659	3,980	10,639	0	1,914	1,144	3,058	0	0	0
	TOTAL ACCOUNT	1,029,189	0	13,505	791,748	805,253	0	1,914	147,329	149,243	9,092	65,601	74,693
	TOTAL GENERAL PLANT	641,584,957	89,263,769	41,989,936	326,947,080	458,200,785	52,071,950	8,116,267	79,845,790	140,034,007	11,685,357	31,664,808	43,350,165

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-12A
For Twelve Months Ended December 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	11,975,215	319,716	0	11,655,499	11,975,215	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		
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	425,951	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	425,951		
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0		
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0		
		TOTAL ACCOUNT	20,611,828	319,716	0	16,205,230	16,524,946	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	25,108,139	3,181,018	0	21,927,121	25,108,139	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	77,389	0	0	0	0	0	0	0	0	77,389	0	
8		GD-AA	442,775	0	0	0	0	0	0	304,346	304,346	0	138,429	
7		CD-AA	136,198,474	0	0	96,285,511	96,285,511	0	0	27,550,227	27,550,227	0	12,362,736	12,362,736
9		CD-WA / ID / AN	778,264	130,926	0	473,614	604,540	37,624	0	136,100	173,724	0	0	0
		TOTAL ACCOUNT	162,605,041	3,311,944	0	118,686,246	121,998,190	37,624	0	27,990,673	28,028,297	77,389	12,501,165	12,578,554
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	2,579,378	0	0	2,579,378	2,579,378	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	13,621,781	0	0	9,629,918	9,629,918	0	0	2,755,414	2,755,414	0	1,236,449	1,236,449
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	16,201,159	0	0	12,209,296	12,209,296	0	0	2,755,414	2,755,414	0	1,236,449	1,236,449
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	6,408,458	0	0	6,408,458	6,408,458	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	6,408,458	0	0	6,408,458	6,408,458	0	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	8,910,025
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended December 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	865,269	0	0	611,702	611,702	0	0	175,027	175,027	0	78,540	78,540
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	21,228,226	16,214,764	0	611,702	16,826,466	4,148,193	0	175,027	4,323,220	0	78,540	78,540
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,265	0	0	98,265	98,265	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,994,127	0	0	7,065,348	7,065,348	0	0	2,021,612	2,021,612	0	907,167	907,167
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	10,092,392	0	0	7,163,613	7,163,613	0	0	2,021,612	2,021,612	0	907,167	907,167
	TOTAL		364,500,453	19,846,424	0	251,316,995	271,163,419	5,208,411	771,517	60,005,765	65,985,693	503,340	26,848,001	27,351,341

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended December 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	(76,043,869)	(53,759,213)	(15,382,154)	(6,902,502)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(840,793)	(653,111)	(187,682)	0
7	282919	CD-AA	(4,256,838)	(3,009,372)	(861,073)	(386,393)
7	283750	CD-AA	400,029	282,800	80,918	36,311
		Total	<u>(80,741,471)</u>	<u>(57,138,896)</u>	<u>(16,349,991)</u>	<u>(7,252,584)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended December 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,612,664	5,612,664	0	0	0	0	5,612,664
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	396	396	0	0	0	0	396
7/4	154550 Supply Chain Average Cost Variance	0	0	(383)	(383)	0	0	0	0	(383)
7/4	154560 Supply Chain Invoice Price Variance	0	0	48	48	0	0	0	0	48
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	80,291,955	37,425,282	0	117,717,237	76,815,773	34,754,700	3,476,182	2,670,582	0
TOTAL		80,291,955	37,425,282	5,612,725	123,329,962	76,815,773	34,754,700	3,476,182	2,670,582	5,612,725

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%	33.057%	28.254%	100.000%

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjustment Number	1.01
	Workpaper Reference	E-DFIT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	(9)
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$9
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	1,644
46	Net Plant After DFTT	1,644
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$1,644

AVISTA UTILITIES
Electric Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2022

		Alloc	Electric	Washington	Idaho
		Basis	System		
ACCELERATED TAX DEPRECIATION					
Electric	Intangible	1	(12,419,202)	(7,997,966)	(4,421,236)
	Production	1	(166,389,875)	(107,155,080)	(59,234,796)
	Transmission	1	(105,250,657)	(67,781,423)	(37,469,234)
	Distribution	10	(236,125,823)	(161,446,309)	(74,679,514)
	General Utility (Direct)	13	(14,340,588)	(9,727,077)	(4,613,511)
General/Intangible	CD AA	4	(53,750,976)	(35,982,516)	(17,768,460)
General/Intangible	CD AN	4	(653,120)	(437,218)	(215,902)
Subtotal			<u>(588,930,241)</u>	<u>(390,527,589)</u>	<u>(198,402,652)</u>
CDA Lake CDR Fund		1	0	0	0
CDA Lake IPA Fund		1	0	0	0
CDA Lake Settlement		1	(5,855,962)	(3,771,240)	(2,084,722)
CDA Lake Settlement-Costs		1	273,286	175,996	97,290
Subtotal			<u>(5,582,676)</u>	<u>(3,595,243)</u>	<u>(1,987,433)</u>
Total Plant DFIT			<u>(594,512,917)</u>	<u>(394,122,832)</u>	<u>(200,390,085)</u>
ADFIT-Plant - AFUDC Equity		4	(3,009,372)	(2,014,564)	(994,808)
Colstrip PCB - Elec		1	2,688	1,731	957
AFUDC - CWIP Intangibles		4	282,800	189,315	93,485
FMB & MTN Redeemed		12	(958,928)	(637,198)	(321,730)
Total Other Deferred FIT			<u>(3,682,812)</u>	<u>(2,460,716)</u>	<u>(1,222,096)</u>
Total Deferred FIT		J	(598,195,729)	(396,583,549)	(201,612,180)
Amount per ROO at 12/31/2022 AMA			(598,206,646)	(398,227,116)	(199,979,530)
Adjustment			10,917	1,643,567	(1,632,650)
Allocation Notes:					
Production/Transmission		1	100.000%	64.400%	35.600%
Jurisdictional four-factor		4	100.000%	66.943%	33.057%
Net electric distribution plant - AMA		10	100.000%	68.373%	31.627%
Net electric plant - AMA		12	100.000%	66.449%	33.551%
Net electric general plant - AMA		13	100.000%	67.829%	32.171%
Direct		D			

Source of Allocation Factors: Results of Operations Report E-ALL-12A

Source of Allocation Factors: Results of Operations Report E-PLT-12A

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2022

		Total System	Electric	Gas - North	Gas - South
Electric		(534,526,144)	(534,526,144)		
GAS North		(105,177,646)		(105,177,646)	
GAS Oregon		(59,808,152)			(59,808,152)
General Utility	CD AA	(76,032,217)	(53,750,976)	(15,379,797)	(6,901,444)
General Utility	CD AN	(840,793)	(653,120)	(187,673)	
Total Accelerated Tax Depr		<u>(776,384,952)</u>	(588,930,240)	(120,745,116)	(66,709,597)
A					
Average of Monthly Averages					
CDA Lake CDR Fund	283324 ED AN	B	0	0	
CDA Lake IPA Fund	283325 ED AN	C	0	0	
CDA Lake Settlement	283382 ED AN	D	(5,855,962)	(5,855,962)	
CDA Lake Settlement - Costs	283333 ED AN	E	273,286	273,286	
Colstrip PCB	283200 ED AN	F	2,688	2,688	
AFUDC - CWIP Intangibles	283750 CD AA	G	400,028	282,800	80,918
FMB & MTN Redeemed	283850 CD AA	H	(1,356,430)	(958,928)	(274,379)
ADFIT-Plant - AFUDC Equity	282919 CD AA	I	(4,256,839)	(3,009,372)	(861,073)
Total Other Deferred FIT			<u>(10,793,230)</u>	<u>(9,265,489)</u>	<u>(1,054,534)</u>
Total Deferred FIT			<u>(787,178,182)</u>	<u>(598,195,729)</u>	<u>(121,799,650)</u>
J					
K					

Source of Allocation Factors: Results of Operations Report E-ALL-12A

CD AA - 7	100.000%	70.695%	20.228%	9.077%
CD AN - 9	100.000%	77.679%	22.321%	0.000%

AVISTA UTILITIES
Accumulated Deferred Taxes
Associated with Accelerated Tax Depreciation

Per GL:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
202112	(78,723,646)	-	(78,723,646)	(861,287)	(532,495,603)	(102,737,151)	(60,345,716)	(775,163,403)
202201	(78,265,360)	-	(78,265,360)	(863,951)	(532,659,530)	(102,879,461)	(60,447,889)	(775,116,191)
202202	(77,807,074)	-	(77,807,074)	(866,615)	(532,823,457)	(103,021,771)	(60,550,062)	(775,068,979)
202203	(77,441,275)	-	(77,441,275)	(854,522)	(532,779,379)	(103,126,389)	(60,616,853)	(774,818,418)
202204	(77,013,818)	-	(77,013,818)	(852,267)	(532,873,971)	(103,256,135)	(60,707,232)	(774,703,423)
202205	(76,586,361)	-	(76,586,361)	(850,012)	(532,968,563)	(103,385,881)	(60,797,611)	(774,588,428)
202206	(76,158,904)	-	(76,158,904)	(847,757)	(533,063,155)	(103,515,627)	(60,887,990)	(774,473,433)
202207	(75,731,447)	-	(75,731,447)	(845,502)	(533,157,747)	(103,645,373)	(60,978,369)	(774,358,438)
202208	(75,303,990)	-	(75,303,990)	(843,247)	(533,252,339)	(103,775,119)	(61,068,748)	(774,243,443)
202209	(74,482,469)	-	(74,482,469)	(809,034)	(538,429,377)	(103,060,910)	(60,538,489)	(777,320,279)
202210	(74,055,012)	-	(74,055,012)	(806,779)	(538,523,969)	(103,190,656)	(60,628,868)	(777,205,284)
202211	(73,627,555)	-	(73,627,555)	(804,524)	(538,618,561)	(103,320,402)	(60,719,247)	(777,090,289)
202212	(73,382,674)	-	(73,382,674)	(829,329)	(537,831,752)	(101,133,064)	(60,673,094)	(773,849,913)
AMA	(76,043,868)	-	(76,043,868)	(840,793)	(534,526,144)	(103,176,070)	(60,704,230)	(775,291,105)
EOP	(73,382,674)	-	(73,382,674)	(829,329)	(537,831,752)	(101,133,064)	(60,673,094)	(773,849,913)

Adjustments:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
202112	16,449	-	16,449	-	-	(2,825,755)	1,265,051	(1,544,255)
202201	16,449	-	16,449	-	-	(2,825,755)	1,265,051	(1,544,255)
202202	16,449	-	16,449	-	-	(2,825,755)	1,265,051	(1,544,255)
202203	16,449	-	16,449	-	-	(2,825,755)	1,265,051	(1,544,255)
202204	16,449	-	16,449	-	-	(2,825,755)	1,265,051	(1,544,255)
202205	16,449	-	16,449	-	-	(2,825,755)	1,265,051	(1,544,255)
202206	16,449	-	16,449	-	-	(2,825,755)	1,265,051	(1,544,255)
202207	16,449	-	16,449	-	-	(2,825,755)	1,265,051	(1,544,255)
202208	16,449	-	16,449	-	-	(2,825,755)	1,265,051	(1,544,255)
202209	-	-	-	-	-	-	-	-
202210	-	-	-	-	-	-	-	-
202211	-	-	-	-	-	-	-	-
202212	-	-	-	-	-	-	-	-
AMA	11,651	-	11,651	-	-	(2,001,576)	896,078	(1,093,847)
EOP	-	-	-	-	-	-	-	-

Revised:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
202112	(78,707,197)	-	(78,707,197)	(861,287)	(532,495,603)	(105,562,906)	(59,080,665)	(776,707,658)
202201	(78,248,911)	-	(78,248,911)	(863,951)	(532,659,530)	(105,705,216)	(59,182,838)	(776,660,446)
202202	(77,790,625)	-	(77,790,625)	(866,615)	(532,823,457)	(105,847,526)	(59,285,011)	(776,613,234)
202203	(77,424,826)	-	(77,424,826)	(854,522)	(532,779,379)	(105,952,144)	(59,351,802)	(776,362,673)
202204	(76,997,369)	-	(76,997,369)	(852,267)	(532,873,971)	(106,081,890)	(59,442,181)	(776,247,678)
202205	(76,569,912)	-	(76,569,912)	(850,012)	(532,968,563)	(106,211,636)	(59,532,560)	(776,132,683)
202206	(76,142,455)	-	(76,142,455)	(847,757)	(533,063,155)	(106,341,382)	(59,622,939)	(776,017,688)
202207	(75,714,998)	-	(75,714,998)	(845,502)	(533,157,747)	(106,471,128)	(59,713,318)	(775,902,693)
202208	(75,287,541)	-	(75,287,541)	(843,247)	(533,252,339)	(106,600,874)	(59,803,697)	(775,787,698)
202209	(74,482,469)	-	(74,482,469)	(809,034)	(538,429,377)	(103,060,910)	(60,538,489)	(777,320,279)
202210	(74,055,012)	-	(74,055,012)	(806,779)	(538,523,969)	(103,190,656)	(60,628,868)	(777,205,284)
202211	(73,627,555)	-	(73,627,555)	(804,524)	(538,618,561)	(103,320,402)	(60,719,247)	(777,090,289)
202212	(73,382,674)	-	(73,382,674)	(829,329)	(537,831,752)	(101,133,064)	(60,673,094)	(773,849,913)
AMA	(76,032,217)	-	(76,032,217)	(840,793)	(534,526,144)	(105,177,646)	(59,808,152)	(776,384,952)
EOP	(73,382,674)	-	(73,382,674)	(829,329)	(537,831,752)	(101,133,064)	(60,673,094)	(773,849,913)

Per GL:

<u>Accounting Period</u>	254393	190393	Net	254393	190393	Net
	ED	ED	ED	GD	GD	GD
	<u>WA</u>	<u>WA</u>	<u>WA</u>	<u>WA</u>	<u>WA</u>	<u>WA</u>
202112	(55,115,138)	11,574,179	(43,540,959)	(26,123,197)	5,485,871	(20,637,326)
202201	(53,471,598)	11,229,036	(42,242,562)	(24,797,812)	5,207,540	(19,590,271)
202202	(52,090,496)	10,939,004	(41,151,492)	(23,721,183)	4,981,448	(18,739,735)
202203	(50,737,192)	10,654,810	(40,082,382)	(22,959,562)	4,821,508	(18,138,054)
202204	(49,541,033)	10,403,617	(39,137,416)	(22,346,986)	4,692,867	(17,654,119)
202205	(48,489,052)	10,182,701	(38,306,351)	(21,988,267)	4,617,536	(17,370,731)
202206	(47,482,779)	9,971,384	(37,511,395)	(21,841,961)	4,586,812	(17,255,149)
202207	(46,170,455)	9,695,796	(36,474,659)	(21,762,142)	4,570,050	(17,192,092)
202208	(44,700,508)	9,387,107	(35,313,401)	(21,697,324)	4,556,438	(17,140,886)
202209	(43,578,120)	9,151,405	(34,426,715)	(21,633,550)	4,543,046	(17,090,505)
202210	(42,589,365)	8,943,767	(33,645,598)	(21,350,737)	4,483,655	(16,867,082)
202211	(40,982,196)	8,606,261	(32,375,935)	(20,147,964)	4,231,072	(15,916,891)
202212	(39,493,065)	8,293,544	(31,199,521)	(18,644,559)	3,915,357	(14,729,202)
AMA	<u>(47,261,408)</u>	<u>9,924,896</u>	<u>(37,336,512)</u>	<u>(22,219,280)</u>	<u>4,666,049</u>	<u>(17,553,232)</u>
EOP	<u>(39,493,065)</u>	<u>8,293,544</u>	<u>(31,199,521)</u>	<u>(18,644,559)</u>	<u>3,915,357</u>	<u>(14,729,202)</u>
Adjustment			6,136,991			2,824,030

In April 2021, when all accounting applications were approved in all 3 states, the Company transferred ADFIT associated with IDD#5 and meters to the regulatory liability. FERC 282900 - ADFIT was debited and FERC 254393 was credited.

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2022

	CDA CDR Fund Elec <u>283324</u> <u>ED AN</u>	CDA IPA Fund Elec <u>283325</u> <u>ED AN</u>	CDA Settlement Elec <u>283382</u> <u>ED AN</u>	CDA SETTLEMENT - Deferred Costs Elec <u>283333</u> <u>ED AN</u>
			(5,948,791)	269,850
			(5,763,133)	276,721
Total	0	0	(11,711,924)	546,571
Average	0	0	(5,855,962)	273,286
			(5,933,320)	270,423
			(5,917,848)	270,995
			(5,902,377)	271,568
			(5,886,905)	272,141
			(5,871,434)	272,713
			(5,855,962)	273,286
			(5,840,491)	273,858
			(5,825,019)	274,431
			(5,809,548)	275,003
			(5,794,076)	275,576
			(5,778,605)	276,149
Total	0	0	(70,271,546)	3,279,429
Average of monthly averages	0	0	(5,855,962)	273,286
	B	C	D	E

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2022

	Colstrip PCB Elec <u>283200</u> <u>ED.AN</u>	Bond Redemption <u>283850</u> <u>CD.AA</u>	AFUDC - CWIP Intangibles <u>283750</u> <u>CD.AA</u>	AFUDC - CWIP Intangibles <u>282919</u> <u>CD.AA</u>
202112	64,504	(1,385,289)	399,975	(3,880,489)
202212	0	(1,338,270)	(7,184)	(5,923,743)
Total	64,504	(2,723,560)	392,791	(9,804,232)
Average	32,252	(1,361,780)	196,396	(4,902,116)
202201	0	(1,378,696)	399,975	(3,880,489)
202202	0	(1,372,103)	399,975	(3,880,489)
202203	0	(1,365,510)	399,975	(4,074,340)
202204	0	(1,358,917)	399,975	(4,074,340)
202205	0	(1,356,336)	399,975	(4,074,340)
202206	0	(1,353,755)	399,975	(4,268,191)
202207	0	(1,351,174)	399,975	(4,268,191)
202208	0	(1,348,594)	399,975	(4,268,191)
202209	0	(1,346,013)	468,044	(4,463,792)
202210	0	(1,343,432)	468,044	(4,463,792)
202211	0	(1,340,851)	468,044	(4,463,792)
Total	32,252	(16,277,161)	4,800,332	(51,082,063)
Average of monthly averages	2,688	(1,356,430)	400,028	(4,256,839)
	F	H	G	I

FERC Account Number	Description	ED	AN		
283382	ADFIT LAKE CDA STORAGE SETTLEMENT				
Accounting Period	Beginning Balance	Monthly Activity (1)	End Balance Per GL	Adjustment in Results of Operations	Ending Balance
202112			\$ (5,948,791.15)	- \$	(5,948,791.15)
202201	\$ (5,948,791.15)	\$ 15,471.50	\$ (5,933,319.65)	- \$	(5,933,319.65)
202202	\$ (5,933,319.65)	\$ 15,471.50	\$ (5,917,848.15)	- \$	(5,917,848.15)
202203	\$ (5,917,848.15)	\$ 15,471.50	\$ (5,902,376.65)	- \$	(5,902,376.65)
202204	\$ (5,902,376.65)	\$ 15,471.50	\$ (5,886,905.15)	- \$	(5,886,905.15)
202205	\$ (5,886,905.15)	\$ 15,471.50	\$ (5,871,433.65)	- \$	(5,871,433.65)
202206	\$ (5,871,433.65)	\$ 15,471.50	\$ (5,855,962.15)	- \$	(5,855,962.15)
202207	\$ (5,855,962.15)	\$ 15,471.50	\$ (5,840,490.65)	- \$	(5,840,490.65)
202208	\$ (5,840,490.65)	\$ 15,471.50	\$ (5,825,019.15)	- \$	(5,825,019.15)
202209	\$ (5,825,019.15)	\$ 15,471.50	\$ (5,809,547.65)	- \$	(5,809,547.65)
202210	\$ (5,809,547.65)	\$ 15,471.50	\$ (5,794,076.15)	- \$	(5,794,076.15)
202211	\$ (5,794,076.15)	\$ 15,471.50	\$ (5,778,604.65)	- \$	(5,778,604.65)
202212	\$ (5,778,604.65)	\$ 15,471.50	\$ (5,763,133.15)	- \$	(5,763,133.15)
		\$ 185,658.00			

FERC Account Number	Description	ED	AN		
283333	ADFIT LAKE CDA STORAGE SETTLEMENT - Deferred Costs				
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance Per GL	Adjustment in Results of Operations	Ending Balance Per Results of Ops
202112			269,850.17	- \$	269,850.17
202201	\$ 269,850.17	\$ 572.59	270,422.76	- \$	270,422.76
202202	\$ 270,422.76	\$ 572.59	270,995.35	- \$	270,995.35
202203	\$ 270,995.35	\$ 572.59	271,567.94	- \$	271,567.94
202204	\$ 271,567.94	\$ 572.59	272,140.53	- \$	272,140.53
202205	\$ 272,140.53	\$ 572.59	272,713.12	- \$	272,713.12
202206	\$ 272,713.12	\$ 572.59	273,285.71	- \$	273,285.71
202207	\$ 273,285.71	\$ 572.59	273,858.30	- \$	273,858.30
202208	\$ 273,858.30	\$ 572.59	274,430.89	- \$	274,430.89
202209	\$ 274,430.89	\$ 572.59	275,003.48	- \$	275,003.48
202210	\$ 275,003.48	\$ 572.59	275,576.07	- \$	275,576.07
202211	\$ 275,576.07	\$ 572.59	276,148.66	- \$	276,148.66
202212	\$ 276,148.66	\$ 572.59	276,721.25	- \$	276,721.25
		\$ 6,871.08			

(1) Prior Period Adjustment

IRS Audit shortened amortization to 15 years (rather than 46 years for book) for the capitalized deferred legal fees. Due to this, the company moved these costs from 182381 to 182333, and the associated ADFIT from 283382 to 283333 in Jan 2013 with NSJ 009 201301.

(3) When finalizing the 2012 tax return in Sept 2013, it was determined that ADFIT in FERC account 283333 was misstated. The tax portion of the expense has been included in Power Tax and ADFIT(FERC 282900) since the legal fees were paid. Therefore, the book expense is recorded in FERC 283333.

FERC Account Number	Description	ED	AN	
283200	ADFIT COLSTRIP PCB			
Accounting Period	Beginning Balance	Monthly Activity	Adjustment in Results of Operations	Ending Balance
202112			- \$	64,503.58
202201	\$ -	\$ -	- \$	-
202202	\$ -	\$ -	- \$	-
202203	\$ -	\$ -	- \$	-
202204	\$ -	\$ -	- \$	-
202205	\$ -	\$ -	- \$	-
202206	\$ -	\$ -	- \$	-
202207	\$ -	\$ -	- \$	-
202208	\$ -	\$ -	- \$	-
202209	\$ -	\$ -	- \$	-
202210	\$ -	\$ -	- \$	-
202211	\$ -	\$ -	- \$	-
202212	\$ -	\$ -	- \$	-
		\$ -		

FERC Account Number	Description	CD	AA		
283850	ADFIT FMB & MTN REDEEMED				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance
202112			(1,385,289.39)	- \$	(1,385,289.39)
202201	\$ (1,385,289.39)	\$ 6,593.13	(1,378,696.26)	- \$	(1,378,696.26)
202202	\$ (1,378,696.26)	\$ 6,593.13	(1,372,103.13)	- \$	(1,372,103.13)
202203	\$ (1,372,103.13)	\$ 6,593.13	(1,365,510.00)	- \$	(1,365,510.00)
202204	\$ (1,365,510.00)	\$ 6,593.13	(1,358,916.87)	- \$	(1,358,916.87)
202205	\$ (1,358,916.87)	\$ 2,580.83	(1,356,336.04)	- \$	(1,356,336.04)
202206	\$ (1,356,336.04)	\$ 2,580.83	(1,353,755.21)	- \$	(1,353,755.21)
202207	\$ (1,353,755.21)	\$ 2,580.83	(1,351,174.38)	- \$	(1,351,174.38)
202208	\$ (1,351,174.38)	\$ 2,580.83	(1,348,593.55)	- \$	(1,348,593.55)
202209	\$ (1,348,593.55)	\$ 2,580.83	(1,346,012.72)	- \$	(1,346,012.72)
202210	\$ (1,346,012.72)	\$ 2,580.83	(1,343,431.89)	- \$	(1,343,431.89)
202211	\$ (1,343,431.89)	\$ 2,580.83	(1,340,851.06)	- \$	(1,340,851.06)
202212	\$ (1,340,851.06)	\$ 2,580.83	(1,338,270.23)	- \$	(1,338,270.23)
		\$ 47,019.16			

FERC Account Number	Description	CD	AA		
283750	DFIT-AFUDC CWIP Intangibles				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance Per ROO
202112			399,975.44	-	\$ 399,975.44
202201	\$ 399,975.44	\$ -	399,975.44	-	\$ 399,975.44
202202	\$ 399,975.44	\$ -	399,975.44	-	\$ 399,975.44
202203	\$ 399,975.44	\$ -	399,975.44	-	\$ 399,975.44
202204	\$ 399,975.44	\$ -	399,975.44	-	\$ 399,975.44
202205	\$ 399,975.44	\$ -	399,975.44	-	\$ 399,975.44
202206	\$ 399,975.44	\$ -	399,975.44	-	\$ 399,975.44
202207	\$ 399,975.44	\$ -	399,975.44	-	\$ 399,975.44
202208	\$ 399,975.44	\$ -	399,975.44	-	\$ 399,975.44
202209	\$ 399,975.44	\$ 68,069.00	468,044.44	-	\$ 468,044.44
202210	\$ 468,044.44	\$ -	468,044.44	-	\$ 468,044.44
202211	\$ 468,044.44	\$ -	468,044.44	-	\$ 468,044.44
202212	\$ 468,044.44	\$ (475,228.74)	(7,184.30)	-	\$ (7,184.30)
		\$ (407,159.74)			

FERC Account Number	Description	CD	AA		
282919	DFIT-AFUDC Equity				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance Per ROO
202112			(3,880,489.00)	-	\$ (3,880,489.00)
202201	\$ (3,880,489.00)	\$ -	(3,880,489.00)	-	\$ (3,880,489.00)
202202	\$ (3,880,489.00)	\$ -	(3,880,489.00)	-	\$ (3,880,489.00)
202203	\$ (3,880,489.00)	\$ (193,851.00)	(4,074,340.00)	-	\$ (4,074,340.00)
202204	\$ (4,074,340.00)	\$ -	(4,074,340.00)	-	\$ (4,074,340.00)
202205	\$ (4,074,340.00)	\$ -	(4,074,340.00)	-	\$ (4,074,340.00)
202206	\$ (4,074,340.00)	\$ (193,851.00)	(4,268,191.00)	-	\$ (4,268,191.00)
202207	\$ (4,268,191.00)	\$ -	(4,268,191.00)	-	\$ (4,268,191.00)
202208	\$ (4,268,191.00)	\$ -	(4,268,191.00)	-	\$ (4,268,191.00)
202209	\$ (4,268,191.00)	\$ (195,601.00)	(4,463,792.00)	-	\$ (4,463,792.00)
202210	\$ (4,463,792.00)	\$ -	(4,463,792.00)	-	\$ (4,463,792.00)
202211	\$ (4,463,792.00)	\$ -	(4,463,792.00)	-	\$ (4,463,792.00)
202212	\$ (4,463,792.00)	\$ (1,459,951.00)	(5,923,743.00)	-	\$ (5,923,743.00)
		\$ (2,043,254.00)			

AVISTA UTILITIES

Washington Electric Cost Study

Average - Twelve Months Ended December 31, 2022

Accumulated Deferred FIT Assignment to functions

		<u>Washington</u>	<u>Intangible</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>General</u>
Intangible	P	(7,997,966)	-	(7,997,966)			
Production	P	(107,155,080)	0	(107,155,080)	0	0	0
Transmission	T	(67,781,423)	0	0	(67,781,423)	0	0
Distribution	D	(161,446,309)	0	0	0	(161,446,309)	0
General Utility	O	(9,727,077)	0	0	0	0	(9,727,077)
ADFIT-COMMON ALL	O	(35,982,516)	(11,059,396)	0	0	0	(24,923,120)
ADFIT-COMMON ALL WWP	O	(437,218)	(134,381)	0	0	0	(302,837)
Total Accelerated Tax Depr		<u>(390,527,589)</u>	<u>(11,193,777)</u>	<u>(115,153,046)</u>	<u>(67,781,423)</u>	<u>(161,446,309)</u>	<u>(34,953,035)</u>
CDA Lake CDR Fund	P	0	0	0			
CDA Lake IPA Fund	P	0	0	0			
CDA Settlement	P	(3,771,240)	0	(3,771,240)			
CDA Settlement Costs	P	175,996		175,996			
Total Plant DFIT		<u>(394,122,832)</u>	<u>(11,193,777)</u>	<u>(118,748,289)</u>	<u>(67,781,423)</u>	<u>(161,446,309)</u>	<u>(34,953,035)</u>
Colstrip PCB	P	1,731	0	1,731	0	0	0
ADFIT-Plant - AFUDC Equity	O	(2,014,564)					(2,014,564)
AFUDC CWIP Intangibles	I	189,315	189,315				
FMB/MTN Elec	Allocate by Plant	(637,198)	10,078	(185,922)	(114,577)	(264,669)	(82,108)
	D	0					
Total Other Deferred FIT		<u>(2,460,716)</u>	<u>199,393</u>	<u>(184,191)</u>	<u>(114,577)</u>	<u>(264,669)</u>	<u>(2,096,672)</u>
Total Deferred FIT	L	<u>(396,583,549)</u>	<u>(10,994,384)</u>	<u>(118,932,480)</u>	<u>(67,896,000)</u>	<u>(161,710,978)</u>	<u>(37,049,707)</u>
Total Plant		3,452,334,225	(54,603,548)	1,007,326,065	620,777,381	1,433,971,780	444,862,548

	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)									
182324 CDA Lake CDR Fund - Allocated	-	7,450,000	7,450,000	-	4,797,800	4,797,800	-	2,652,200	2,652,200
182325 CDA Lake IPA Fund	-	2,000,000	2,000,000	-	1,288,000	1,288,000	-	712,000	712,000
182333 CDA Settlement Costs	-	1,032,025	1,032,025	-	664,624	664,624	-	367,401	367,401
182381 CDA Settlement Past Storage	-	27,885,534	27,885,534	-	17,958,284	17,958,284	-	9,927,250	9,927,250
302000 Franchises & Consents	2,704,624	44,049,218	46,753,842	2,704,624	28,367,696	31,072,320	-	15,681,522	15,681,522
303000 Misc Intangible Plant- (C-IPL)	319,716	16,205,231	16,524,947	319,716	10,548,035	10,867,751	-	5,657,196	5,657,196
303100 Misc Intangible Plant-Mainframe Software (C-IPL)	3,311,943	118,686,247	121,998,190	3,311,943	79,452,134	82,764,077	-	39,234,113	39,234,113
30310X Misc Intangible Plant-Term On-Premise Software (C-II)	-	12,209,296	12,209,296	-	8,173,269	8,173,269	-	4,036,027	4,036,027
303110 Misc Intangible Plant-PC Software (C-IPL)	-	6,408,458	6,408,458	-	4,290,014	4,290,014	-	2,118,444	2,118,444
303115 Misc Intangible Plant-PC Software (C-IPL)	-	69,394,534	69,394,534	-	46,454,783	46,454,783	-	22,939,751	22,939,751
303120 Misc Intangible Plant-Software 12.5 YR (C-IPL)	-	20,637,914	20,637,914	-	13,815,639	13,815,639	-	6,822,275	6,822,275
303121 Misc Intangible Plant-AMI Software	16,214,764	611,702	16,826,466	16,214,764	409,492	16,624,256	-	202,210	202,210
30313X Misc Intangible Plant-Term SAAS Software (C-IPL)	-	7,163,614	7,163,614	-	4,795,538	4,795,538	-	2,368,076	2,368,076
TOTAL INTANGIBLE PLANT	22,551,047	333,733,773	356,284,820	22,551,047	221,015,308	243,566,355	-	112,718,465	112,718,465
Production	329,638,174	1,193,261,944	1,522,900,118	214,156,664	768,460,693	982,617,357	115,481,510	424,801,251	540,282,761
Transmission	41,988,670	921,328,575	963,317,245	27,441,778	593,335,603	620,777,381	14,546,892	327,992,972	342,539,864
Distribution	2,157,979,096	3,186,354	2,161,165,450	1,431,949,019	2,022,761	1,433,971,780	726,030,077	1,163,593	727,193,670
General Plant	131,253,703	326,947,080	458,200,783	89,263,767	218,868,183	308,131,950	41,989,936	108,078,897	150,068,833
TOTAL Plant	2,683,410,690	2,778,457,726	5,461,868,416	1,785,362,275	1,803,702,548	3,589,064,823	898,048,415	974,755,178	1,872,803,593

(From IPL - Electric Data)

303000 CD AA	-	4,398,991	4,398,991	-	2,832,950	2,832,950	-	1,566,041	1,566,041
CD AN	-	150,740	150,740	-	100,910	100,910	-	49,830	49,830
303100 CD AA	-	96,285,511	96,285,511	-	64,456,410	64,456,410	-	31,829,101	31,829,101
CD AN	-	473,614	473,614	-	317,051	317,051	-	156,563	156,563
30310X CD AA	-	9,629,918	9,629,918	-	6,446,556	6,446,556	-	3,183,362	3,183,362
CD AN	-	-	-	-	-	-	-	-	-
303110 CD AA	-	-	-	-	-	-	-	-	-
CD AN	-	-	-	-	-	-	-	-	-
303115 CD AA	-	69,394,535	69,394,535	-	46,454,784	46,454,784	-	22,939,751	22,939,751
CD AN	-	-	-	-	-	-	-	-	-
303120 CD AA	-	20,637,915	20,637,915	-	13,815,639	13,815,639	-	6,822,276	6,822,276
CD AN	-	-	-	-	-	-	-	-	-
303121 CD AA	-	611,702	611,702	-	409,492	409,492	-	202,210	202,210
CD AN	-	-	-	-	-	-	-	-	-
30313X CD AA	-	7,065,348	7,065,348	-	4,729,756	4,729,756	-	2,335,592	2,335,592
CD AN	-	-	-	-	-	-	-	-	-
	-	204,249,283	204,249,283	-	136,730,598	136,730,598	-	67,518,685	67,518,685

Allocation Factors

1	303000	64.400%	35.600%
4	303100-30313X	66.943%	33.057%

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	Deferred Debits and Credits
	Adjustment Number	1.02
	Workpaper Reference	E-DDC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$0
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

AVISTA UTILITIES
DEFERRED DEBITS AND CREDITS ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2022

Description	APL Reference	Rate Base			UE-110876 Treatment	Expense			Exp Acct	Work paper Ref
		Normalized Balance	Balance Per Results	Adjustment		Normalized Expense	Expense Per Results	Adjustment		
Montana Riverbed Settlement	7	-	-	-	N/A	3,640,847	3,640,847	-		E-DDC- 1 - 2
Customer Advances	8	(1,250,965)	(1,250,965)	-	Test Year	-	-	-		E-DDC- 3 - 4
Customer Deposits	9	(3,640)	(3,640)	(0)	Test Year	170	-	170	905000 Cust Acctg	E-DDC- 5
Sub-Total Deferred Debits and Credits		(1,254,605)	(1,254,605)	0		3,641,017	3,640,847	170		
Working Capital			76,815,773							
AFUDC			26,897,415							
Colstrip ARO			(1,856,089)							
Customer Tax Credit			(37,336,512)							
AMI Deferral			37,705,433							
E-APL-12A Check total			100,971,415							

Rate Base Balances per Results are shown on Workpaper Ref. E-DDC-2
P/T Amortization Expenses per Results are shown on Workpaper Ref. E-DDC-3

P/T O&M Adjustment		-
Customer Accounting		170
Gen O&M Adjustment		-
Total Expense Adjustment		170
FIT Expense	21%	(36)
Adjust FIT	21%	-
Total Tax Expense Adjustment		(36)

Automatically Calculated on Total Expense Adj
Eliminates FIT on Colstrip AFUDC Reallocation

Avista Utilites
 Montana Settlement Lease Payment
Washington AMA Rate Year

<u>PERIOD</u>		WASHINGTON	
		Deferred Balance 186360	Deferred Tax Bal 283365
Dec	2021	0	0
Dec	2022	0	0
TOTAL		0	0
Divide by 2		÷2	÷2
Beg/End Mo Avg		0	0
Jan	2022	0	0
Feb	2022	0	0
Mar	2022	0	0
Apr	2022	0	0
May	2022	0	0
Jun	2022	0	0
Jul	2022	0	0
Aug	2022	0	0
Sep	2022	0	0
Oct	2022	0	0
Nov	2022	0	0
TOTAL		0	0
Divide by 12		÷12	÷12
Ave Monthly Average		0	0

Total AMA Rate Base \$0

Annual Expense	TOTAL	WA	ID
Test Year:			
Annual Payment	\$ 5,556,000	\$ 3,640,847	\$ 1,915,153
Total Annual Expense	\$ 5,556,000	\$ 3,640,847	\$ 1,915,153

Both the Annual Payment and Amortization Expense are booked to Account 540100.

Prep by: _____ 1st Review: _____

Avista Utilites
 Montana Settlement Lease Payment
Annual Expense

Rent Year	Payment Date	Base Rent	CPI Annual		Annual Rent	WA Allocation	ID Allocation	WA Rent	ID Rent
			Average Index						
2007	February 2008	\$ 4,000,000	1		\$ 4,000,000	65.83%	34.17%	\$ 2,633,200	\$ 1,366,800
2008	February 2009	\$ 4,000,000	1.0428		\$ 4,171,200	64.59%	35.41%	\$ 2,694,178	\$ 1,477,022
2009	February 2010	\$ 4,000,000	1.0431		\$ 4,172,400	64.42%	35.58%	\$ 2,687,860	\$ 1,484,540
2010	February 2011	\$ 4,000,000	1.0705		\$ 4,282,000	64.87%	35.13%	\$ 2,777,733	\$ 1,504,267
2011	February 2012	\$ 4,000,000	1.0880		\$ 4,352,000	65.16%	34.84%	\$ 2,835,763	\$ 1,516,237
2012	February 2013	\$ 4,000,000	1.1198		\$ 4,479,200	65.24%	34.76%	\$ 2,922,230	\$ 1,556,970
2013	February 2014	\$ 4,000,000	1.138		\$ 4,552,000	65.01%	34.99%	\$ 2,959,255	\$ 1,592,745
2014	February 2015	\$ 4,000,000	1.1552		\$ 4,620,800	65.19%	34.81%	\$ 3,012,300	\$ 1,608,500
2015	February 2016	\$ 4,000,000	1.1743		\$ 4,697,200	64.71%	35.29%	\$ 3,039,558	\$ 1,657,642
2016	February 2017	\$ 4,000,000	1.1349		\$ 4,539,600	65.73%	34.27%	\$ 2,983,879	\$ 1,555,721
2017	February 2018	\$ 4,000,000	1.2155		\$ 4,861,800	65.73%	34.27%	\$ 3,195,598	\$ 1,666,202
2018	February 2019	\$ 4,000,000	1.2245		\$ 4,898,000	65.39%	34.61%	\$ 3,202,802	\$ 1,695,198
2019	February 2020	\$ 4,000,000	1.2459		\$ 4,983,557	65.64%	34.36%	\$ 3,271,207	\$ 1,712,350
2020	February 2021	\$ 4,000,000	1.2721		\$ 5,088,443	65.64%	34.36%	\$ 3,340,054	\$ 1,748,389
2021	February 2022	\$ 4,000,000	1.2923		\$ 5,169,000	65.54%	34.46%	\$ 3,387,763	\$ 1,781,237
2022	February 2023	\$ 4,000,000	1.3890		\$ 5,556,000	65.53%	34.47%	\$ 3,640,847	\$ 1,915,153
								<u>\$ 48,584,227</u>	<u>\$ 25,838,973</u>

Note: The existing 10-Year term of the lease payments agreed to expired at the end of 2016; however, the Mt Trust Fund Settlement payments will continue as the lease payment obligation is negotiated through future settlement discussions.

Prep by: _____ 1st Review: _____

**AVISTA UTILITIES
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
TWELVE MONTHS ENDED DECEMBER 31, 2022**

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD	TOTAL			ELECTRIC		TOTAL			GAS	
	Customer	EDWA	EDID	EDWA	EDID	Customer	GDWA	GDID	GDWA	GDID
	Advance Bal	Wash	Idaho	Wash	Idaho	Advance Bal	Wash	Idaho	Wash	Idaho
	252000	252000	252000	252000	252000	252000	252000	252000	252000	252000
Dec 2021	(3,624,489)	(1,167,077)	(2,457,412)			0	0	0		
Dec 2022	(4,211,506)	(1,327,785)	(2,883,721)			0	0	0		
TOTAL	(7,835,995)	(2,494,862)	(5,341,133)			0	0	0		
Divide by 2	÷2	÷2	÷2			÷2	÷2	÷2		
Beg/End Mo Avg	(3,917,998)	(1,247,431)	(2,670,567)			0	0	0		
Jan 2022	(3,601,948)	(1,124,737)	(2,477,211)			0	0	0		
Feb 2022	(3,535,271)	(1,163,887)	(2,371,384)			0	0	0		
Mar 2022	(3,477,833)	(1,202,659)	(2,275,174)			(13,901)	(13,901)	0		
Apr 2022	(3,678,345)	(1,191,195)	(2,487,150)			13,901	13,901	0		
May 2022	(3,916,075)	(1,309,733)	(2,606,342)			0	0	0		
Jun 2022	(3,870,875)	(1,313,815)	(2,557,060)			0	0	0		
Jul 2022	(3,858,675)	(1,315,275)	(2,543,400)			0	0	0		
Aug 2022	(3,941,581)	(1,223,697)	(2,717,884)			0	0	0		
Sep 2022	(4,071,623)	(1,260,877)	(2,810,746)			0	0	0		
Oct 2022	(4,222,703)	(1,330,493)	(2,892,210)			0	0	0		
Nov 2022	(4,191,214)	(1,327,785)	(2,863,429)			0	0	0		
TOTAL	(46,284,141)	(15,011,584)	(31,272,557)			0	0	0		
Divide by 12	÷12	÷12	÷12			÷12	÷12	÷12		
Ave Monthly Average	(3,857,012)	(1,250,965)	(2,606,046)			0	0	0		

PERIOD	TOTAL		ELECTRIC		GAS	
	Customer	Advance Bal	Wash	Idaho	Wash	Idaho
	252000	252000	252000	252000	252000	252000
Dec 2021	0					
Dec 2022	0					
TOTAL	0					
Divide by 2	÷2					
Beg/End Mo Avg	0					
Jan 2022	0					
Feb 2022	0					
Mar 2022	0					
Apr 2022	0					
May 2022	0					
Jun 2022	0					
Jul 2022	0					
Aug 2022	0					
Sep 2022	0					
Oct 2022	0					
Nov 2022	0					
TOTAL	0					
Divide by 12	÷12					
Ave Monthly Average	0		0	0	0	0

ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:

WWP Elec	Plant	Distribution		Unassigned Advances Account 252000
		Percentage	Account 252000	
	WA	1,433,971,780	40.27%	0
	ID	727,193,670	20.42%	0
WWP Gas	WA	624,172,518	17.53%	0
	ID	294,029,592	8.26%	0
WPNG Gas	OR	481,797,886	13.53%	0
TOTAL		3,561,165,446	100.0%	0

RECAP

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDAA	0	0	0	0	0
252000 ED	(3,857,011)	(1,250,965)	(2,606,046)		
252000 GD	0			0	0
TOTALS	(\$3,857,011)	(\$1,250,965)	(\$2,606,046)	\$0	\$0

Prep by: _____ 1st Review: _____

Date: 4/25/2023 Mgr. Review: _____

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202201	(2,457,411.74)	(19,799.00)	(2,477,210.74)
202202	(2,477,210.74)	105,826.35	(2,371,384.39)
202203	(2,371,384.39)	96,210.00	(2,275,174.39)
202204	(2,275,174.39)	(211,976.00)	(2,487,150.39)
202205	(2,487,150.39)	(119,192.00)	(2,606,342.39)
202206	(2,606,342.39)	49,282.00	(2,557,060.39)
202207	(2,557,060.39)	13,660.00	(2,543,400.39)
202208	(2,543,400.39)	(174,484.00)	(2,717,884.39)
202209	(2,717,884.39)	(92,861.46)	(2,810,745.85)
202210	(2,810,745.85)	(81,464.00)	(2,892,209.85)
202211	(2,892,209.85)	28,780.52	(2,863,429.33)
202212	(2,863,429.33)	(20,292.01)	(2,883,721.34)
		(426,309.60)	

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202201	(1,167,077.00)	42,340.00	(1,124,737.00)
202202	(1,124,737.00)	(39,150.00)	(1,163,887.00)
202203	(1,163,887.00)	(38,772.00)	(1,202,659.00)
202204	(1,202,659.00)	11,464.00	(1,191,195.00)
202205	(1,191,195.00)	(118,538.00)	(1,309,733.00)
202206	(1,309,733.00)	(4,082.00)	(1,313,815.00)
202207	(1,313,815.00)	(1,460.00)	(1,315,275.00)
202208	(1,315,275.00)	91,578.00	(1,223,697.00)
202209	(1,223,697.00)	(37,180.00)	(1,260,877.00)
202210	(1,260,877.00)	(69,616.00)	(1,330,493.00)
202211	(1,330,493.00)	2,708.00	(1,327,785.00)
202212	(1,327,785.00)		(1,327,785.00)
		(160,708.00)	

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202201	0.00		0.00
202202	0.00		0.00
202203	0.00		0.00
202204	0.00		0.00
202205	0.00		0.00
202206	0.00		0.00
202207	0.00		0.00
202208	0.00		0.00
202209	0.00		0.00
202210	0.00		0.00
202211	0.00		0.00
202212	0.00		0.00
		0.00	

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202201	0.00		0.00
202202	0.00		0.00
202203	0.00	(13,901.12)	(13,901.12)
202204	0.00	13,901.12	13,901.12
202205	0.00		0.00
202206	0.00		0.00
202207	0.00		0.00
202208	0.00		0.00
202209	0.00		0.00
202210	0.00		0.00
202211	0.00		0.00
202212	0.00		0.00
		0.00	

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202201	0.00	0.00	0.00
202202	0.00	0.00	0.00
202203	0.00	0.00	0.00
202204	0.00	0.00	0.00
202205	0.00	0.00	0.00
202206	0.00	0.00	0.00
202207	0.00	0.00	0.00
202208	0.00	0.00	0.00
202209	0.00	0.00	0.00
202210	0.00	0.00	0.00
202211	0.00	0.00	0.00
202212	0.00	0.00	0.00
		0.00	

Prep by: _____ 1st Review: _____

Date: 4/25/2023 Mgr. Review: _____

**AVISTA UTILITIES
Washington Customer Deposits**

Date	No. of Accounts	Deposits Held
12/31/2021	6	1,418.32
1/31/2022	9	1,759.02
2/28/2022	12	2,500.29
3/31/2022	13	3,014.32
4/30/2022	13	3,732.28
5/31/2022	15	3,913.56
6/30/2022	13	4,021.39
7/31/2022	14	4,233.52
8/31/2022	15	3,874.43
9/30/2022	19	5,483.42
10/31/2022	22	9,149.21
11/30/2022	21	9,325.32
12/31/2022	22	9,046.56

(Dec 2020 + Dec 2021) / 2 \$5,232.44

AMA Deposits \$4,686.60

Allocate WA Deposits to Service (1):

WA Electric	77.679%	<u>\$3,640.50</u>
WA Gas	22.321%	<u>\$1,046.10</u>
TOTAL		<u>\$4,686.60</u>

Per:

<http://www.utc.wa.gov/regulatedindustries/utilities/energy/pages/customerdepositinterestrates.aspx>

Gas, Electric and Solid Waste Companies

As of January 15, 2023, the interest rate that gas, electric, and solid waste companies must pay on the deposits they hold for their **customers is 4.67 percent.**

Gas, electric, and solid waste company rules use the rate as of January 15. The rates were determined as of January 17, 2023.

For Commission Basis Historical 2022 Rate

Int. Rate Per WAC for 2023	Allocate to Service:
4.67%	<u>\$170.01</u>
4.67%	<u>\$48.85</u>
	<u>\$218.86</u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A. This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

Prep by: _____ 1st Review: _____

Date: 4/25/2023 Mgr. Review: _____

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	Working Capital
	Adjustment Number	1.03
	Workpaper Reference	E-WC
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	-
26	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
27	Current Accrual	-
28	Debt Interest	10
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$10)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	(1,833)
49	TOTAL RATE BASE	(\$1,833)

Avista Corp
Combined Working Capital
For the Twelve Month Period Ending December 31, 2022 - Average of Monthly Averages Bas

Line No.	Description	
1	AVERAGE INVESTED CAPITAL	
2	Common Equity	2,250,514,397
3	Trust Originated Preferred Securities	51,547,000
4	Long-Term Debt	2,132,762,561
5	Unamortized Debt Expense & Reacq. Gain/Loss	(24,749,041)
6	Current Portion Long Term Debt	79,604,167
7	Notes Payable - Current	208,083,333
8		
9	Total Average Invested Capital	4,697,762,417
10		
11	AVERAGE OPERATING INVESTMENTS	
12		
13	Electric Utility Plant	4,987,610,085
14	Electric Accumulated Depreciation	(1,783,186,192)
15	Gas Utility Plant	1,533,123,554
16	Gas Accumulated Depreciation	(463,453,492)
17	WPNG Acquisition Adjustment	(331,857,337)
18	WPNG Acquisition Adju. Accum. Amort.	332,171,255
19	Common Plant	724,256,173
20	Common Accumulated Depreciation	(287,007,899)
21	Customer Deposits and Advances	(4,279,372)
22	Accumulated Deferred Taxes	(739,004,913)
23	Other Regulatory Assets/Liabilities	(30,344,393)
24	Unrecovered Purchased Gas Costs - PGA	27,626,558
25	Conservation Programs	(5,067,956)
26	Provision for Pensions	0
27	Investment in Exchange Power	0
28	Total Average Operating Investment	3,960,586,071
29		
30		
31	Construction Work in Progress	
32		
33	Electric and Gas Construction Work in Process	182,340,719
34	Preliminary Surveys	0
35	Total Construction Work in Progress	182,340,719
36		
37	Non-Utility / Nonoperating Investments	
38		
39	Non-Utility Property	22,301,285
40	Investment in Subsidiaries	235,093,868
41	Other Investments & FAS 133	11,621,934
42	Other Special Funds	(0)
43	Special Deposits and Temporary Investments	20,037,528
44	Misc. Deferred Charges / Other Deferred Credits Net	(31,914,452)
45	Receivable/Payable Associated Co.-Net	4,550,610
46	Derivative Assets/Liabilities Net	136,174,399
47	Accumulated Deferred Federal Income Tax	11,058,234
48	FAS 109 Regulatory Asset/Liability Net	(0)
49	Other Accounts and Notes Receivable	0
50	Other Current and Accrued Liabilities	(2,563,069)
51	Total Non Operating Investment	406,360,337
52		
53	Total Average Investments	4,549,287,127
54		
55	Total Investor Supplied Capital	148,475,290
56		

**II - ALLOCATION OF WORKING CAPITAL - OPERATING & NON-OPERATING (Revised 1/1/18 WA
Docket UE-170485/UG-170486)**

Avista Corp
Combined Working Capital
For the Twelve Month Period Ending December 31, 2022 - Average of Monthly Averages Bas

Line No.	Description	
	Rate Base	3,908,404,885
	Non-Utility Investments	640,882,241
	Total Investment	<u>4,549,287,127</u>
	Ratio:	
	Rate Base	85.91%
	Non-Utility Investments	14.09%
	Total Investment	<u>100.0%</u>
	Working Capital Allocation:	
	Operating (Rate Base Portion)	127,555,122
	Non-Operating (Non-Utility Investment Portion)	20,920,168
	Total Working Capital	<u>148,475,290</u>

Avista Corp
Working Capital - Proposed Allocation
For the Twelve Month Period Ending December 31, 2022
Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 20,920,168

Allocation Factor Note	Allocation Factor Svc.Jur	Total	Non-Operating	Operating	Electric	Gas-North	Gas-South	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN	38,987,483	(5,493,336)	33,494,146	100.00%			64.40%	35.60%			
	ED.ID	0	0	0	100.00%				100.00%			
	ED.WA	5,206,430	(733,586)	4,472,844	100.00%			100.00%				
	GD.AN	0	0	0		100.00%				68.45%	31.55%	
	GD.ID	54,988	(7,748)	47,241		100.00%					100.00%	
	GD.OR	3,612,068	(508,940)	3,103,128			100.00%					100.00%
	GD.WA	1,255,933	(176,961)	1,078,972		100.00%				100.00%		
1 Total		49,116,902	(6,920,571)	42,196,331								
2	CD.AA	(38,198,866)	5,382,220	(32,816,646)	52.16%	34.26%	13.58%	65.10%	34.90%	65.45%	34.55%	100.00%
	CD.ID	(77,161)	10,872	(66,289)	60.36%	39.64%			100.00%		100.00%	
	CD.WA	(417,360)	58,806	(358,554)	60.36%	39.64%		100.00%		100.00%		
	ED.AN	(583)	82	(501)	100.00%			65.10%	34.90%			
	ED.ID	2,865,205	(403,707)	2,461,498	100.00%				100.00%			
	ED.WA	14,652,517	(2,064,540)	12,587,977	100.00%			100.00%				
	GD.AA	0	0	0		71.62%	28.38%			65.45%	34.55%	100.00%
	GD.AN	(21)	3	(18)		100.00%				65.45%	34.55%	
	GD.ID	502,178	(70,757)	431,421		100.00%					100.00%	
	GD.WA	2,737,328	(385,690)	2,351,639		100.00%				100.00%		
2 Total		(17,936,762)	2,527,290	(15,409,473)								
4	CD.AA	168,388,939	(23,726,001)	144,662,938	70.70%	20.23%	9.08%	66.94%	33.06%	71.75%	28.25%	100.00%
	CD.AN	(84,925)	11,966	(72,959)	77.68%	22.32%		66.94%	33.06%	71.75%	28.25%	
	CD.ID	(6,696)	943	(5,753)	77.68%	22.32%			100.00%		100.00%	
	CD.WA	(119,375)	16,820	(102,555)	77.68%	22.32%		100.00%		100.00%		
	ED.AN	(12,644,189)	1,781,566	(10,862,623)	100.00%			66.94%	33.06%			
	ED.ID	2,701,528	(380,645)	2,320,883	100.00%				100.00%			
	ED.MT	4,050	(571)	3,479	100.00%			66.94%	33.06%			
	ED.WA	8,318,218	(1,172,037)	7,146,181	100.00%			100.00%				
	GD.AA	(6,525,339)	919,420	(5,605,919)		68.74%	31.26%			71.75%	28.25%	100.00%
	GD.AN	(3,971,336)	559,561	(3,411,775)		100.00%				71.75%	28.25%	
	GD.ID	1,366,722	(192,571)	1,174,151		100.00%					100.00%	
	GD.WA	(4,669,571)	657,943	(4,011,629)		100.00%				100.00%		
4 Total		152,758,024	(21,523,605)	131,234,419								
20	ED.ID	(5,054,159)	712,131	(4,342,028)	0.00%	100.00%	ED.WA	64.40%	35.60%			
	ED.MT	(6,264,067)	882,607	(5,381,460)	100.00%			64.40%	35.60%			
	ED.OR	413,586	(58,274)	355,311	100.00%			64.40%	35.60%			
	ED.WA	(17,972,899)	2,532,381	(15,440,518)	0.00%	100.00%		64.40%	35.60%			
	GD.ID	(1,491,192)	210,109	(1,281,083)		100.00%					100.00%	
	GD.OR	(218,149)	30,737	(187,412)			100.00%					100.00%
	GD.WA	(4,875,994)	687,028	(4,188,967)		100.00%				100.00%		
20 Total		(35,462,874)	4,996,719	(30,466,155)								
Grand Total		148,475,290	(20,920,168)	127,555,122								

Avista Corp
Working Capital - Proposed Allocation
For the Twelve Month Period Ending December 31, 2022
Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 20,920,168

Allocation Factor Note	Allocation Factor Svc.Jur	Total	Non-Operating	Operating	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN	38,987,483	(5,493,336)	33,494,146	64.40%	35.60%	0.00%	0.00%	0.00%	21,570,230	11,923,916	0	0	0
	ED.ID	0	0	0	0.00%	100.00%	0.00%	0.00%	0.00%	0	0	0	0	0
	ED.WA	5,206,430	(733,586)	4,472,844	100.00%	0.00%	0.00%	0.00%	0.00%	4,472,844	0	0	0	0
	GD.AN	0	0	0	0.00%	0.00%	68.45%	31.55%	0.00%	0	0	0	0	0
	GD.ID	54,988	(7,748)	47,241	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	47,241	0
	GD.OR	3,612,068	(508,940)	3,103,128	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	3,103,128
	GD.WA	1,255,933	(176,961)	1,078,972	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	1,078,972	0	0
1 Total		49,116,902	(6,920,571)	42,196,331						26,043,074	11,923,916	1,078,972	47,241	3,103,128
2	CD.AA	(38,198,866)	5,382,220	(32,816,646)	33.95%	18.21%	22.43%	11.84%	13.58%	(11,142,580)	(5,974,382)	(7,359,322)	(3,884,110)	(4,456,252)
	CD.ID	(77,161)	10,872	(66,289)	0.00%	60.36%	0.00%	39.64%	0.00%	0	(40,009)	0	(26,280)	0
	CD.WA	(417,360)	58,806	(358,554)	60.36%	0.00%	39.64%	0.00%	0.00%	(216,406)	0	(142,148)	0	0
	ED.AN	(583)	82	(501)	65.10%	34.90%	0.00%	0.00%	0.00%	(326)	(175)	0	0	0
	ED.ID	2,865,205	(403,707)	2,461,498	0.00%	100.00%	0.00%	0.00%	0.00%	0	2,461,498	0	0	0
	ED.WA	14,652,517	(2,064,540)	12,587,977	100.00%	0.00%	0.00%	0.00%	0.00%	12,587,977	0	0	0	0
	GD.AA	0	0	0	0.00%	0.00%	46.88%	24.74%	28.38%	0	0	0	0	0
	GD.AN	(21)	3	(18)	0.00%	0.00%	65.45%	34.55%	0.00%	0	0	(12)	(6)	0
	GD.ID	502,178	(70,757)	431,421	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	431,421	0
	GD.WA	2,737,328	(385,690)	2,351,639	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	2,351,639	0	0
2 Total		(17,936,762)	2,527,290	(15,409,473)						1,228,666	(3,553,068)	(5,149,843)	(3,478,975)	(4,456,252)
4	CD.AA	168,388,939	(23,726,001)	144,662,938	47.33%	23.37%	14.51%	5.72%	9.08%	68,462,247	33,807,217	20,994,615	8,267,804	13,131,055
	CD.AN	(84,925)	11,966	(72,959)	52.00%	25.68%	16.02%	6.31%	0.00%	(37,939)	(18,734)	(11,685)	(4,601)	0
	CD.ID	(6,696)	943	(5,753)	0.00%	77.68%	0.00%	22.32%	0.00%	0	(4,468)	0	(1,284)	0
	CD.WA	(119,375)	16,820	(102,555)	77.68%	0.00%	22.32%	0.00%	0.00%	(79,663)	0	(22,892)	0	0
	ED.AN	(12,644,189)	1,781,566	(10,862,623)	66.94%	33.06%	0.00%	0.00%	0.00%	(7,271,766)	(3,590,857)	0	0	0
	ED.ID	2,701,528	(380,645)	2,320,883	0.00%	100.00%	0.00%	0.00%	0.00%	0	2,320,883	0	0	0
	ED.MT	4,050	(571)	3,479	66.94%	33.06%	0.00%	0.00%	0.00%	2,329	1,150	0	0	0
	ED.WA	8,318,218	(1,172,037)	7,146,181	100.00%	0.00%	0.00%	0.00%	0.00%	7,146,181	0	0	0	0
	GD.AA	(6,525,339)	919,420	(5,605,919)	0.00%	0.00%	49.32%	19.42%	31.26%	0	0	(2,764,577)	(1,088,707)	(1,752,634)
	GD.AN	(3,971,336)	559,561	(3,411,775)	0.00%	0.00%	71.75%	28.25%	0.00%	0	0	(2,447,812)	(963,963)	0
	GD.ID	1,366,722	(192,571)	1,174,151	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	1,174,151	0
	GD.WA	(4,669,571)	657,943	(4,011,629)	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	(4,011,629)	0	0
4 Total		152,758,024	(21,523,605)	131,234,419						68,221,389	32,515,189	11,736,020	7,383,400	11,378,420
20	ED.ID	(5,054,159)	712,131	(4,342,028)	0.00%	100.00%	0.00%	0.00%	0.00%	0	(4,342,028)	0	0	0
	ED.MT	(6,264,067)	882,607	(5,381,460)	64.40%	35.60%	0.00%	0.00%	0.00%	(3,465,660)	(1,915,800)	0	0	0
	ED.OR	413,586	(58,274)	355,311	64.40%	35.60%	0.00%	0.00%	0.00%	228,821	126,491	0	0	0
	ED.WA	(17,972,899)	2,532,381	(15,440,518)	100.00%	0.00%	0.00%	0.00%	0.00%	(15,440,518)	0	0	0	0
	GD.ID	(1,491,192)	210,109	(1,281,083)	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	(1,281,083)	0
	GD.OR	(218,149)	30,737	(187,412)	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	(187,412)
	GD.WA	(4,875,994)	687,028	(4,188,967)	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	(4,188,967)	0	0
20 Total		(35,462,874)	4,996,719	(30,466,155)						(18,677,357)	(6,131,337)	(4,188,967)	(1,281,083)	(187,412)
Grand Total		148,475,290	(20,920,168)	127,555,122						76,815,773	34,754,700	3,476,182	2,670,582	9,837,884

ADJ for interest (1,833,055) (562,124)

Revised 74,982,718 2,914,058

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2022 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
1	ED.AN	128150	SPECIAL FUNDS-CS2 GE LTSA ADVA	ZZ	ZZ	0.00
1	ED.AN	128155	SPECIAL FUNDS-CS2 LTSA ADV-O&M	ZZ	ZZ	2,596,476.00
1	ED.AN	128300	SPECIAL FUNDS-TRANSMSN SRVC RE	ZZ	ZZ	96,272.99
1	ED.AN	134150	OTHER SPECIAL DEPOSITS-ENERGY	ZZ	ZZ	0.00
1	ED.AN	135600	WORKING FUND-CS2	ZZ	ZZ	0.00
1	ED.AN	135630	WORKING FUND-COLSTRIP	ZZ	ZZ	884,230.78
1	ED.AN	142150	CUST ACCT REC-CT FUEL SALES	ZZ	ZZ	6,986,074.58
1	ED.AN	142500	CUST ACCT REC-UNBILLED REV ELE	ZZ	ZZ	37,896,076.21
1	ED.AN	142610	CUST ACCT REC-RESALE ELECTRIC	ZZ	ZZ	14,519,522.09
1	ED.AN	143210	OTHER ACCT REC-POWER TRANSACTI	ZZ	ZZ	2,928,281.95
1	ED.AN	143230	OTHER ACCT REC-NUCLEUS AR	ZZ	ZZ	36,583.32
1	ED.AN	143220	OTHER ACCT REC-HEADWATER	ZZ	ZZ	24,006.63
1	ED.AN	143501	OTHER ACCT REC-PRE-LINE SCHOOL	ZZ	ZZ	0.00
1	ED.AN	143502	OTHER ACCT REC-APP LNMN SCHOOL	ZZ	ZZ	0.00
1	ED.AN	143740	OTHER ACCT REC-EIM	ZZ	ZZ	1,052,811.59
1	ED.AN	151120	FUEL STOCK COAL-COLSTRIP	ZZ	ZZ	1,893,419.04
1	ED.AN	151210	FUEL STOCK HOG FUEL-KFGS	ZZ	ZZ	2,702,122.93
1	ED.AN	154150	PLANT MAT & OPER NON STD	ZZ	ZZ	42,738.71
1	ED.AN	154300	PLANT MAT & OPER SUP-COYOTE SP	ZZ	ZZ	1,375,279.70
1	ED.AN	154400	PLANT MAT & OPER SUP-COLSTRIP	ZZ	ZZ	3,914,438.49
1	ED.AN	165210	PREPAYMENTS-RATHDRM MUN DVLPMT	ZZ	ZZ	0.00
1	ED.AN	165240	PREPAYMENTS-BPA TRANS RESERVAT	ZZ	ZZ	83,212.50
1	ED.AN	165250	COLSTRIP PREPAID ASSET	ZZ	ZZ	187,338.26
1	ED.AN	165260	PREPAYMENTS-SPOKANE TRIBE	ZZ	ZZ	540,393.35
1	ED.AN	165270	PREPAYMENTS-REC & CCX	ZZ	ZZ	0.00
1	ED.AN	165312	GAS IMBALANCE - LANCASTER	ED	AN	51,759.58
1	ED.AN	165340	GAS IMBALANCE-COYOTE SPRINGS 2	ED	AN	16,288.34
1	ED.AN	165350	GAS IMBALANCE-RATHDRUM	ED	AN	35,443.27
1	ED.AN	165360	GAS IMBALANCE-NORTHEAST CT	ED	AN	(13,782.11)
1	ED.AN	165370	GAS IMBALANCE-BOULDER PARK	ED	AN	26,984.36
1	ED.AN	165380	GAS IMBALANCE-KETTLE FALLS CT	ED	AN	(290.77)
1	ED.AN	165390	GAS IMBALANCE-KETTLE FALLS GS	ED	AN	(12,529.42)
1	ED.AN	190365	ADFIT-MT Lease Payments	ED	AN	5,903,472.63
1	ED.AN	232110	ACCTS PAY-POWER TRANSACTIONS	ZZ	AA/ZZ	(12,193,078.98)
1	ED.AN	232115	ACCTS PAY-NUCLEUS AP	ZZ	AA/ZZ	(277,830.25)
1	ED.AN	232170	ACCTS PAY-BPA TRANSACTIONS	ZZ	ZZ	(1,758,127.72)

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2022 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
1	ED.AN	232180	ACCTS PAY-POLE RENTAL	ZZ	ZZ	(503,824.56)
1	ED.AN	232610	ACCTS PAY-COLSTRIP COAL	ZZ	ZZ	(2,544,843.10)
1	ED.AN	232620	ACCTS PAY-TURBINE GAS	ZZ	ZZ	(14,812,265.09)
1	ED.AN	232630	ACCTS PAY-COLSTRIP OPERATIONS	ZZ	ZZ	(1,790,237.49)
1	ED.AN	232635	ACCTS PAY-COLSTRIP TRANSMISSION	ZZ	ZZ	(48,757.21)
1	ED.AN	232640	ACCTS PAY-KETTLE FALLS HOG FUE	ZZ	ZZ	(366,387.03)
1	ED.AN	232660	ACCTS PAY-CS2 OPERATIONS AVA S	ZZ	ZZ	(1,293,694.63)
1	ED.AN	232681	ACCTS PAY LAKE CDA CURRENT FUN	ZZ	ZZ	0.00
1	ED.AN	232725	ACCTS PAY LAKE PSCCU	ZZ	ZZ	(325.59)
1	ED.AN	232740	ACCTS PAY LAKE EIM	ZZ	ZZ	(464,303.29)
1	ED.AN	234390	INTEREST INC PAYABLE-SPOKANE E	ZZ	ZZ	0.00
1	ED.AN	235400	TRANSMISSION SERVICE DEPOSITS	ZZ	ZZ	(4,912,381.09)
1	ED.AN	241200	MISC LIAB-FOREST USE PERMITS	ED	AN	0.00
1	ED.AN	242060	MISC LIAB-FOREST USE PERMITS	ZZ	ZZ	(2,347,374.28)
1	ED.AN	242375	MISC LIAB-MT LEASE PAYMENTS	ZZ	ZZ	(1,157,527.79)
1	ED.AN	242385	MISC LIAB-MT INVASIVE SPECIES FEE	ED	AN	(129,443.89)
1	ED.AN	242500	MISC LIABILITY-MISC NON-MON PW	ZZ	ZZ	0.00
1	ED.AN	253127	MISC LIABILITY-TIMBER HARVEST	ZZ	ZZ	(178,740.33)
1	ED.AN Total					38,987,482.68
1	ED.ID	186365	REGULATORY ASSET FOR COLSTRIP	ED	ID	0.00
1	ED.ID Total					0.00
1	ED.WA	144500	ACCUMULATED RETAIL W/O-COVID GRANTS	ED	WA	5,206,430.12
1	ED.WA Total					5,206,430.12
1	GD.AN	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	GD	AN	0.00
1	GD.AN Total					0.00
1	GD.ID	165320	GAS IMBALANCE-AVISTA LDC	GD	ID	54,988.40
1	GD.ID Total					54,988.40
1	GD.OR	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	OR	(6,350.94)
1	GD.OR	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	OR	2,669,834.86
1	GD.OR	144500	ACCUMULATED RETAIL W/O-COVID GRANTS	GD	OR	889,872.83
1	GD.OR	144600	ACCUMULATED RETAIL REINSTATEME	GD	OR	0.00
1	GD.OR	144700	ACCUMULATED RETAIL RECOVERIES	GD	OR	0.00
1	GD.OR	165320	GAS IMBALANCE-AVISTA LDC	GD	OR	(58,382.62)
1	GD.OR	190200	ADFIT INJURY AND DAMAGE	GD	AS/OR	3,149.89
1	GD.OR	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AS/OR	(782,614.87)
1	GD.OR	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	CA/OR	767,614.87

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2022 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
1	GD.OR	236250	MOTOR VEHICLE TAX-OREGON	ZZ	ZZ	0.00
1	GD.OR	236680	OR/CA TAXES ACCRUED BETC-OREGO	ZZ	ZZ	0.00
1	GD.OR	236690	OR REGULATORY BETC	ZZ	ZZ	0.00
1	GD.OR	242400	STATE COMMISSION FEE ACCRUED	GD	OR	203,202.18
1	GD.OR	242770	LOW INCOME ENERGY ASSIST	GD	OR	(74,257.86)
1	GD.OR Total					3,612,068.34
1	GD.WA	144500	ACCUMULATED RETAIL W/O-COVID GRANTS	GD	WA	1,149,872.88
1	GD.WA	165320	GAS IMBALANCE-AVISTA LDC	GD	WA	106,059.96
1	GD.WA Total					1,255,932.84
1 Total						49,116,902.38
2	CD.AA	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	CA	0.00
2	CD.AA	144600	ACCUMULATED RETAIL REINSTATEME	GD	CA	0.00
2	CD.AA	144700	ACCUMULATED RETAIL RECOVERIES	GD	CA	0.00
2	CD.AA	144990	ACC PROV FOR UNCOLLECTIBLES-RE	CD	AA	(40,226,596.59)
2	CD.AA	190810	ADFIT BAD DEBT RESERVE & WRITE	CD	AA	2,027,730.73
2	CD.AA Total					(38,198,865.86)
2	CD.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	ID	0.00
2	CD.ID	144600	ACCUMULATED RETAIL REINSTATEME	CD	ID	0.00
2	CD.ID	144700	ACCUMULATED RETAIL RECOVERIES	CD	ID	0.00
2	CD.ID	242400	STATE COMMISSION FEE ACCRUED	CD	ID	(77,161.39)
2	CD.ID Total					(77,161.39)
2	CD.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	WA	0.00
2	CD.WA	144600	ACCUMULATED RETAIL REINSTATEME	CD	WA	0.00
2	CD.WA	144700	ACCUMULATED RETAIL RECOVERIES	CD	WA	0.00
2	CD.WA	242400	STATE COMMISSION FEE ACCRUED	CD	WA	306,998.02
2	CD.WA	242770	LOW INCOME ENERGY ASSIST	CD	WA	(724,357.56)
2	CD.WA Total					(417,359.54)
2	ED.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	AN	(582.81)
2	ED.AN	144610	ACC PROV FOR UNCOLLECTIBLES-RE	ED	AN	0.00
2	ED.AN	190810	ADFIT BAD DEBT RESERVE & WRITE	ED	AN	0.00
2	ED.AN Total					(582.81)
2	ED.ID	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	ID	(2,558.46)
2	ED.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	ID	2,867,763.33
2	ED.ID Total					2,865,204.87
2	ED.WA	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	WA	(35,421.95)
2	ED.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	WA	14,621,482.64

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2022 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
2	ED.WA	144700	ACCUMULATED RETAIL RECOVERIES	ED	WA	0.00
2	ED.WA	232830	CITY OF PALOUSE STREET LIGHTS	ED/ZZ	WA/ZZ	0.00
2	ED.WA	242770	LOW INCOME ENERGY ASSIST	ED	WA	66,456.28
2	ED.WA Total					14,652,516.97
2	GD.AA	144610	ACC PROV FOR UNCOLLECTIBLES-RE	GD	AA	0.00
2	GD.AA Total					0.00
2	GD.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	AN	(20.72)
2	GD.AN Total					(20.72)
2	GD.ID	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	ID	(2,935.89)
2	GD.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	ID	505,113.86
2	GD.ID Total					502,177.97
2	GD.WA	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	WA	(4,313.03)
2	GD.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	WA	2,741,641.11
2	GD.WA Total					2,737,328.08
2 Total						(17,936,762.43)
4	CD.AA	131120	CASH-PAYROLL	ZZ	ZZ	0.00
4	CD.AA	131140	CASH-WORKERS COMPENSATION	ZZ	ZZ	0.00
4	CD.AA	131170	CASH - AM&D (METALFX)	ZZ	ZZ	0.00
4	CD.AA	134120	OTHER SPECIAL DEPOSITS - NEWED	ZZ	ZZ	0.00
4	CD.AA	134122	OTHER SPECIAL DEPOSITS - MIZUH	ZZ	ZZ	10,687,439.37
4	CD.AA	134123	OTHER SPECIAL DEPOSITS - WELLS FARGO	ZZ	ZZ	24,428,939.97
4	CD.AA	134200	OTHER SPECIAL DEPOSITS - MIZUH	ZZ	ZZ	0.00
4	CD.AA	135100	WORKING FUNDS-EMPLOYEE	ZZ	ZZ	0.00
4	CD.AA	135400	WORKING FUND-REAL ESTATE DEPT	ZZ	ZZ	15,000.00
4	CD.AA	135430	WORKING FUND-FLEET MANAGEMENT	ZZ	ZZ	7,341.67
4	CD.AA	136300	TEMP CASH INVEST-AFS SECURITIE	ZZ	ZZ	0.00
4	CD.AA	142100	CUST ACCT REC-RETAIL SERVICE	ZZ	ZZ	82,474,798.99
4	CD.AA	142200	CUST ACCT REC-CONTRACTS	ZZ	ZZ	0.00
4	CD.AA	142350	CUST ACCT REC- NET PRESENTATIO	ZZ	ZZ	(3,643,150.36)
4	CD.AA	143020	GST	ZZ	ZZ	17,463,598.45
4	CD.AA	143025	HST	ZZ	ZZ	0.00
4	CD.AA	143050	OTHER ACCT REC-RETIREE DEDUCTI	ZZ	ZZ	(3,023.71)
4	CD.AA	143200	OTHER ACCT REC-OTHER MISC	ZZ	ZZ	1,643,164.02
4	CD.AA	143390	OTHER ACCT REC-WILMINGTON TRUS	ZZ	ZZ	0.00
4	CD.AA	143500	OTHER ACCT REC-MISCELLANEOUS	ZZ	ZZ	2,934,670.85
4	CD.AA	143510	CSS ACCOUNTS RECEIVABLES	ZZ	ZZ	0.00

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2022 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AA	143550	OTHER ACCT REC-DAMAGE CLAIMS	ZZ	ZZ	419,360.53
4	CD.AA	143900	OTHER ACCT REC-DEVELOPERS PROM	ZZ	ZZ	161.50
4	CD.AA	144140	ACCUMULATED PROVISION-MISC UNCOLL	ZZ	ZZ	(29,093.04)
4	CD.AA	154100	PLANT MATERIALS & OPER SUPPLIE	ZZ	ZZ	61,833,908.29
4	CD.AA	154500	SUPPLY CHAIN RECEIVING INVENTO	ZZ	ZZ	4,365.29
4	CD.AA	154550	SUPPLY CHAIN AVERAGE COST VARI	ZZ	ZZ	(4,217.18)
4	CD.AA	154560	SUPPLY CHAIN INVOICE PRICE VAR	ZZ	ZZ	531.87
4	CD.AA	163000	STORES EXPENSE UNDISTRIBUTED	ZZ	ZZ	0.00
4	CD.AA	163200	STORES EXPENSE-SUPPLY CHAIN IN	ZZ	ZZ	25,701.10
4	CD.AA	165100	PREPAYMENTS-PREPAID INSURANCE	ZZ	ZZ	6,467,528.87
4	CD.AA	165110	PREPAYMENTS-MISC	ZZ	ZZ	428,070.32
4	CD.AA	165150	PREPAYMENTS-PREPAID LICENSE FE	ZZ	ZZ	12,244,079.61
4	CD.AA	165160	LT PREPAYMENTS-PREPAID LICENSE FE	ZZ	ZZ	2,478,416.85
4	CD.AA	165180	PREPAYMENTS-CUSTOMER BILLING S	ZZ	ZZ	101,851.68
4	CD.AA	165190	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	0.00
4	CD.AA	165191	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	(9,111,786.08)
4	CD.AA	165192	RESOURCE DEFERRED OPT EXP - WELLS	ZZ	ZZ	(7,916,604.13)
4	CD.AA	165200	PREPAYMENTS-POSTAGE METERS	ZZ	ZZ	6,257.10
4	CD.AA	165550	PREPAYMENTS-WILMINGTON TRUST	ZZ	ZZ	0.00
4	CD.AA	171000	INTEREST & DIVIDENDS RECEIVABL	ZZ	ZZ	138,475.52
4	CD.AA	172500	RENTS RECEIVABLE-MISCELLANEOUS	ZZ	ZZ	1,772,972.09
4	CD.AA	172510	RENTS RECEIVABLE-ACCRUED	ZZ	ZZ	973,620.96
4	CD.AA	182358	REGULATORY ASSET PENSION SETTLEMENT	CD	AA	492,816.17
4	CD.AA	182383	REGULATORY ASSET WORKERS COMP	CD	AA	1,094,177.71
4	CD.AA	184100	TRANSPORTAION CLEARING	ZZ	ZZ	0.00
4	CD.AA	184260	PAYROLL BENEFITS CLEARING	ZZ	ZZ	28.97
4	CD.AA	184265	PAYROLL BENEFITS CLEARING - NON SERVIC	ZZ	ZZ	0.00
4	CD.AA	184270	PAYROLL TAXES CLEARING	ZZ	ZZ	0.00
4	CD.AA	186180	PREPAID AIRPLANE LEASE EXPENSE	ZZ	ZZ	0.00
4	CD.AA	186205	PLANT ALLOC OF CLEARING JOURNA	ZZ	ZZ	5,585,644.47
4	CD.AA	186400	MISC DEFERRED DEBITS TREASURY	CD	AA	9,071.14
4	CD.AA	190150	ADFIT FAS87 UNFUNDED PENSION	CD/ZZ	AA/AN/ZZ	5,344,375.97
4	CD.AA	190152	ADFIT HRA-RETIREE	CD/ZZ	AA/AN/ZZ	(85,087.23)
4	CD.AA	190153	ADFIT HAR-ACTIVE EMPLOYEES	CD/ZZ	AA/AN/ZZ	1,108,738.47
4	CD.AA	190830	ADFIT PAID TIME OFF	CD	AA	3,157,694.29
4	CD.AA	190860	ADFIT INCENTIVES	CD	AA	3,088.58

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2022 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AA	228210	PAYMENT/REFUND INJURY & DAMAGE	ZZ	ZZ	0.00
4	CD.AA	228300	ACCUM PROV FAS106 POST RET MED	ZZ	ZZ	(40,810,872.65)
4	CD.AA	228320	ACCUM PROV FAS87 ACCUM PEN COS	ZZ	ZZ	118,135,220.79
4	CD.AA	228330	HRA - RETIREE	ZZ	ZZ	(5,081,176.41)
4	CD.AA	228335	HRA - ACTIVE EMPLOYEES	ZZ	ZZ	(7,989,293.51)
4	CD.AA	228340	ACCUM PROV MED CLAIMS PAYABLE	ZZ	ZZ	(1,893,155.06)
4	CD.AA	232100	ACCTS PAY-GENERAL	ZZ	ZZ	(8,233,015.20)
4	CD.AA	232120	ACCTS PAY-PAYROLL OTHER	ZZ	ZZ	(134,435.77)
4	CD.AA	232135	ACCTS PAY-LDC GAS BROKER FEES	CD	AA	0.00
4	CD.AA	232160	ACCTS PAY-STAMPS	ZZ	ZZ	262.51
4	CD.AA	232200	ACCTS PAY-VOUCHERS	ZZ	ZZ	(25,911,072.85)
4	CD.AA	232300	ACCTS PAY-PAYROLL	ZZ	ZZ	(25,366.31)
4	CD.AA	232301	ACCTS PAY-PAYROLL ACCRUAL	ZZ	ZZ	(6,879,463.82)
4	CD.AA	232350	ACCTS PAY- NET PRESENTATION AC	ZZ	ZZ	3,643,150.36
4	CD.AA	232360	ACCTS PAY-NEGATIVE CASH ADJUSTMENT	ZZ	ZZ	(1,618,160.08)
4	CD.AA	232370	LIABILITY AWARD INCENTIVE ACCR	ZZ	ZZ	(1,323,121.29)
4	CD.AA	232380	ACCTS PAY-EMPLOYEE INCENTIVE P	ZZ	ZZ	(6,992,372.64)
4	CD.AA	232390	ACCTS PAY-SEVERANCE ACCRUAL	ZZ	ZZ	0.00
4	CD.AA	232400	ACCTS PAY-UNCLAIMED FUNDS	ZZ	ZZ	(53,915.10)
4	CD.AA	232650	ACCTS PAY-RESOURCE ACCOUNTING	ZZ	ZZ	(28,839.01)
4	CD.AA	232670	ACCTS PAY-RESOURCE TRANS FEE	ZZ	ZZ	0.00
4	CD.AA	232800	CUSTOMER REFUNDS PAYABLE-CSS	ZZ	ZZ	(104,666.44)
4	CD.AA	232820	CUSTOMER REFUNDS PAYABLE-CCB	ZZ	ZZ	0.00
4	CD.AA	236000	TAXES ACCRUED-FEDERAL	ZZ	ZZ	29,811,189.54
4	CD.AA	236050	TAXES ACCRUED - STATE	ZZ	ZZ	12,880.82
4	CD.AA	236100	TAXES OTHER THAN INC-WA/ID & O	ZZ	ZZ	39,730.49
4	CD.AA	236500	USE TAX ACCRUAL	ZZ	ZZ	(175,135.73)
4	CD.AA	236615	TAXES ACCRUED-PAYROLL TAX	ZZ	ZZ	(580,583.63)
4	CD.AA	236616	TAXES ACCRUED-PAYROLL INCENTIVES	ZZ	ZZ	(418,061.87)
4	CD.AA	236617	TAXES ACCRUED-CARES ACT SSIE	ZZ	ZZ	(2,994,106.91)
4	CD.AA	237100	INTEREST ACCRUED - LT DEBT	ZZ	ZZ	(27,221,013.94)
4	CD.AA	237200	INTEREST ACCRUED - OTHER LIABI	ZZ	ZZ	(456,796.71)
4	CD.AA	237210	INTEREST ACCRUED - CUST DEPOSI	ZZ	ZZ	0.00
4	CD.AA	241000	PAYROLL TAX PAYABLE	ZZ	ZZ	(83,006.34)
4	CD.AA	241200	SALES TAX PAYABLE	ZZ	ZZ	0.00
4	CD.AA	241300	DIRECTORS WA B&O TAXES PAYABLE	ZZ	ZZ	(17,598.10)

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2022 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AA	242050	MISC LIAB-MARGIN CALL DEPOSIT	ZZ	ZZ	(5,111,250.00)
4	CD.AA	242051	MISC LIAB-MARGIN CALL DEPOSIT CONTRA	ZZ	ZZ	0.00
4	CD.AA	242090	SETTLEMENT PAYABLE	ZZ	ZZ	0.00
4	CD.AA	242095	MISC LIAB-MIRABEAU ACCRUED REN	ZZ	ZZ	0.00
4	CD.AA	242115	MISC LIAB-SUA JPMORGAN CHASE	ZZ	ZZ	(737,519.89)
4	CD.AA	242125	MISC LIAB-SOFTWARE LICENSES	ZZ	ZZ	(1,364,867.17)
4	CD.AA	242200	MISC LIAB-AUDIT EXP ACC	ZZ	ZZ	143,483.94
4	CD.AA	242700	MISC LIAB-PAYROLL EQLZTN	ZZ	ZZ	(29,045,565.83)
4	CD.AA	242701	MISC LIAB-PAYROLL EQLZTN	ZZ	ZZ	(13,813.86)
4	CD.AA	242720	EMPLOYEE RELIEF FUND	ZZ	ZZ	65.03
4	CD.AA	242830	MISC LIAB-OL DONATION POOL	ZZ	ZZ	(1,094,177.71)
4	CD.AA	242900	ACCTS PAYABLE INVENTORY ACCRUA	ZZ	ZZ	(1,207,795.94)
4	CD.AA	242910	ACCTS PAYABLE EXPENSE ACCRUAL-	ZZ	ZZ	(5,192,785.76)
4	CD.AA	253125	MISC LIAB-SOFTWARE LICENSES	ZZ	ZZ	(1,555,143.67)
4	CD.AA	283150	FAS 106-CURRENT	CD/ZZ	AA/ZZ	(20,677,417.19)
4	CD.AA	283152	FAS 106-CURRENT	CD	AA	0.00
4	CD.AA	283153	FAS 106-CURRENT	CD	AA	0.00
4	CD.AA	283165	ADFIT-PREPAID EXPENSES (165100/165150)	CD	AA	(855,960.07)
4	CD.AA	283358	ADFIT-PENSION SETTLEMENT	CD	AA	(68,447.33)
4	CD.AA Total					168,388,938.63
4	CD.AN	232700	WA/ID-PROJECT SHARE	CD/ZZ	AA/ZZ	(26,840.29)
4	CD.AN	232710	WA/ID-GIFT CERTIFICATES	ZZ	ZZ	(58,084.79)
4	CD.AN	236220	WA/ID MOTOR VEHICLE TX - WASHI	ZZ	ZZ	0.00
4	CD.AN	236230	WA/ID MOTOR VEHICLE TX - IDAH	ZZ	ZZ	0.00
4	CD.AN Total					(84,925.08)
4	CD.ID	236100	TAXES OTHER THAN INC-WA/ID & O	CD	ID	(6,544.78)
4	CD.ID	241000	PAYROLL TAX PAYABLE	CD	ID	0.00
4	CD.ID	241200	SALES TAX PAYABLE	CD	ID	(151.19)
4	CD.ID Total					(6,695.97)
4	CD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	CD	WA	(117,831.39)
4	CD.WA	236500	TAXES OTHER THAN INC-WA/ID & O	CD	WA	0.00
4	CD.WA	241000	PAYROLL TAX PAYABLE	CD	WA	0.00
4	CD.WA	241200	SALES TAX PAYABLE	CD	WA	(1,544.10)
4	CD.WA	242780	AVISTA GRANTS ENG SUSTAIN WSU-	CD	WA	0.00
4	CD.WA	242790	MISC LIAB-MOBIUS	CD	WA	0.00
4	CD.WA Total					(119,375.49)

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2022 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	ED.AN	190200	ADFIT INJURY AND DAMAGE	ED	AN	170,843.31
4	ED.AN	228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	(12,015,461.45)
4	ED.AN	232135	ACCTS PAY-LDC GAS BROKER FEES	ED	AN	0.00
4	ED.AN	242300	MISC LIAB-FERC ADMIN FEE ACC	ED	AN	(715,817.14)
4	ED.AN	242310	MISC LIAB-FERC ELEC ADMIN CHG	ED	AN	(83,754.13)
4	ED.AN Total					(12,644,189.41)
4	ED.ID	190449	ADFIT RATE REFUND	ED	ID	0.00
4	ED.ID	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	2,701,528.09
4	ED.ID	229000	RATE REFUND LIABILITY	ED	ID	0.00
4	ED.ID	283150	FAS 106-CURRENT	ED	ID	0.00
4	ED.ID Total					2,701,528.09
4	ED.MT	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	MT	4,049.54
4	ED.MT Total					4,049.54
4	ED.WA	190449	ADFIT RATE REFUND	ED	WA	65,215.19
4	ED.WA	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	WA	8,496,340.27
4	ED.WA	229000	RATE REFUND LIABILITY	ED	WA	0.00
4	ED.WA	229020	RATE REFUND LIABILITY-REMAND	ED	WA	(243,337.83)
4	ED.WA	241200	SALES TAX PAYABLE	ED	WA	0.00
4	ED.WA	254240	COLSTRIP COMMUNITY SOLAR FUND	ED	WA	0.00
4	ED.WA	283150	FAS 106-CURRENT	ED	WA	0.00
4	ED.WA Total					8,318,217.63
4	GD.AA	142510	CUST ACCT REC-UNBILLED REV GAS	ZZ	ZZ	15,570,316.21
4	GD.AA	142600	CUST ACCT REC-RESALE GAS	ZZ	ZZ	8,999,520.78
4	GD.AA	143503	ACCUM PROV FOR INJURY & DAMAGE	ZZ	ZZ	0.00
4	GD.AA	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AA	0.00
4	GD.AA	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	ZZ	ZZ	(30,547,158.98)
4	GD.AA	232135	ACCTS PAY-LDC GAS BROKER FEES	ZZ	ZZ	(9.27)
4	GD.AA	232140	ACCTS PAY-GAS RESEARCH INSTITU	ZZ	ZZ	(7,821.60)
4	GD.AA	232545	ACCTS PAY-JACKSON PRAIRIE STOR	ZZ	ZZ	(540,186.16)
4	GD.AA Total					(6,525,339.02)
4	GD.AN	190200	ADFIT INJURY AND DAMAGE	GD	AN	10,500.00
4	GD.AN	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AN	(3,981,835.88)
4	GD.AN Total					(3,971,335.88)
4	GD.ID	190305	ADFIT DEPRECIATION STUDY DEFERRAL	GD	ID	27,943.95
4	GD.ID	190449	ADFIT RATE REFUND	GD	ID	0.00
4	GD.ID	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	ID	1,471,844.76

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2022 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	GD.ID	229000	RATE REFUND LIABILITY	GD	ID	0.00
4	GD.ID	254305	DEPRECIATION STUDY DEFERRAL	GD	ID	(133,066.34)
4	GD.ID Total					1,366,722.37
4	GD.WA	190449	ADFIT RATE REFUND	GD	WA	29,385.25
4	GD.WA	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	WA	2,459,991.12
4	GD.WA	229000	RATE REFUND LIABILITY	GD	WA	0.00
4	GD.WA	229000	RATE REFUND LIABILITY	GD	WA	(129,714.73)
4	GD.WA	241200	SALES TAX PAYABLE	GD	WA	0.00
4	GD.WA	242770	LOW INCOME ENERGY ASSIST	GD	WA	(7,029,232.77)
4	GD.WA	283150	FAS 106-CURRENT	GD	WA	0.00
4	GD.WA Total					(4,669,571.13)
4 Total						152,758,024.28
20	ED.ID	236100	TAXES OTHER THAN INC-WA/ID & O	ED	ID	(5,054,158.65)
20	ED.ID Total					(5,054,158.65)
20	ED.MT	236100	TAXES OTHER THAN INC-WA/ID & O	ED	MT	(6,264,067.00)
20	ED.MT Total					(6,264,067.00)
20	ED.OR	236100	TAXES OTHER THAN INC-WA/ID & O	ED	OR	413,585.54
20	ED.OR Total					413,585.54
20	ED.WA	236100	TAXES OTHER THAN INC-WA/ID & O	ED	WA	(17,972,899.11)
20	ED.WA Total					(17,972,899.11)
20	GD.ID	236100	TAXES OTHER THAN INC-WA/ID & O	GD	ID	(1,491,192.10)
20	GD.ID Total					(1,491,192.10)
20	GD.OR	236100	TAXES OTHER THAN INC-WA/ID & O	GD	OR	(218,148.71)
20	GD.OR Total					(218,148.71)
20	GD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	GD	WA	(4,875,994.36)
20	GD.WA Total					(4,875,994.36)
20 Total						(35,462,874.39)
Grand Total						\$148,475,289.84

MIZUHO-134122

	Ending Balance	Monthly Avg Balance	Interest Income/(Expense)	Effective Interest Rate	Calculated Interest- Bearing Balance	Monthly Avg Bal
202112	14,537,270		916	0.0008	1,172,067	
202201	(1,781,309)	6,377,980	980	0.0008	1,255,007	1,213,537
202202	(3,410,751)	(2,596,030)	1,128	0.0008	1,443,892	1,349,450
202203	(12,670,187)	(8,040,469)	855	0.0008	1,094,568	1,269,230
202204	(5,344,539)	(9,007,363)	345	0.0008	442,172	768,370
202205	(334,474)	(2,839,506)	(26)	0.0008	32,771	237,472
202206	(4,266,633)	(2,300,553)	636	0.0008	814,000	423,386
202207	7,797,554	1,765,461	(181)	0.0008	231,846	522,923
202208	7,306,801	7,552,178	(3,195)	0.0008	4,090,241	2,161,043
202209	23,741,692	15,524,246	(5,057)	0.0008	6,473,190	5,281,715
202210	25,704,633	24,723,162	(3,739)	0.0008	4,785,944	5,629,567
202211	42,584,802	34,144,717	(7,365)	0.0008	9,427,834	7,106,889
202212	83,306,097	62,945,449	(9,352)	0.0008	11,971,786	10,699,810
		<u>10,687,439</u>				<u>3,055,283</u>

Adjustment - Reduction to Working Capital Rate Base:

Mizuho	3,055,283
Wells	<u>818,021</u>
Total ADJ	<u>3,873,303</u>

WA Electric Share **1,833,055**

WA Gas Share **562,124**

WELLS FARGO-134123

	Ending Balance	Monthly Avg Balance	Interest Income/(Expense)	Effective Interest Rate	Calculated Interest-Bearing Balance	Monthly Avg Bal
202112	16,029,320		624	0.001667	374,592	
202201	11,135,221	13,582,270	397	0.001667	238,158	306,375
202202	5,764,068	8,449,644	132	0.001667	78,954	158,556
202203	4,615,145	5,189,607	120	0.001667	72,000	75,477
202204	17,351,178	10,983,161	209	0.001667	125,298	98,649
202205	20,926,599	19,138,888	990	0.001667	594,006	359,652
202206	16,702,485	18,814,542	1,992	0.001667	1,195,050	894,528
202207	28,425,539	22,564,012	3,648	0.001667	2,188,584	1,691,817
202208	22,214,690	25,320,114	326	0.001667	195,762	1,192,173
202209	36,187,105	29,200,897	2,025	0.001667	1,214,934	705,348
202210	33,657,608	34,922,356	3,379	0.001667	2,027,472	1,621,203
202211	44,015,728	38,836,668	1,162	0.001667	697,380	1,362,426
202212	88,274,508	66,145,118	3,338	0.001667	2,002,710	1,350,045
		<u>24,428,940</u>				<u>818,021</u>

Note: To compute the calculated interest-bearing balance, interest expense was changed to an absolute value.

FERC Accounts 134122 – Other Special Deposits Mizuho and 134123 – Other Special Deposits Wells

Wells Fargo Securities, LLC (Wells) and Mizuho Securities USA, LLC (Mizuho) are registered futures commission merchants (FCM) with the Commodity Futures Trading Commission (CFTC) and members of the National Futures Association (NFA). Avista transacts futures-based swaps for power and natural gas, through ICE (Intercontinental Exchange) Futures Europe, one of the derivative exchanges and Swap Execution Facilities whom both Wells and Mizuho are clearing members.

Clearing members stand in the middle of each trade and become the central counterparty to the trade, thereby guaranteeing financial performance of the contract, mitigating counterparty risk for Avista, and providing more liquid markets. Transactions executed on these exchanges are financially cleared through either Wells or Mizuho. There are stringent requirements including minimum capital levels, operational and technical abilities, and risk management competence that FCM's must meet and maintain to be clearing members.

When Avista enters into a financial transaction, the transaction is assessed initial margin, based on published rates by the Exchange for each futures product (i.e. Mid C Pwr, Mid C Peak, Nymex Alberta, Nymex Malin, etc.) and cash is posted to either Wells or Mizuho into Avista's segregated accounts. Initial margins represent a theoretical loss that could occur over a specified time based on historical price volatility. In addition, transactions are marked to market (MTM) daily to ensure adequate margin which may require an additional deposit to Wells or Mizuho. Avista wires funds to or receives funds from Wells and Mizuho daily. The funds are cumulative of changes in initial margin, MTM changes, fees (commissions, clearing, NFA, etc.), and profit or loss of settled transactions with the net deficit/excess amount either being wired or received.

Minimal interest is calculated by Wells and Mizuho on a minimal portion of Avista's account in slightly different manners. Wells calculates interest daily using the margin excess or deficit amount, based on the 90 day T-Bill rate. Mizuho calculates interest daily using the difference between the ending account balance and the open trade equity balance. The interest income or interest expense is credited or debited to Avista's accounts after month end by Wells and Mizuho.

As described above, for the deposits in FERC Accounts 134122 and 134123, only a minimal portion of the balances earn minimal interest. Avista has determined that of the system AMA balances of \$35.1 million included in these two accounts, approximately \$3.9 million effectively earned interest. Therefore, the Company is proposing to remove Washington's share of these balances that were "interest-bearing" from working capital. WA electric share is \$1.8 million and WA natural gas share is \$0.6 million that will be removed from working capital rate base. The remaining balances included in working capital in FERC Accounts 134122 and 134123 represent the non-interest bearing portion of the account balances. Please see spreadsheet called "WellsMizuho- Calculate Interest-Bearing Amount-20" for the calculation of the interest-bearing amounts.

This method of treatment is consistent with that discussed with WA Staff (B. Erdahl) and supported within Ms. Erdahl's Working Capital Direct testimony in Docket UE-190334 et al.

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjustment Number	2.01
	Workpaper Reference	E-EBO
REVENUES		
1	Total General Business	(\$20,099)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(20,099)
5	Other Revenue	(18)
6	Total Electric Revenue	(20,117)
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
15	Taxes	(20,094)
16	Total Distribution	(20,094)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(20,094)
26	OPERATING INCOME BEFORE FIT	(23)
FEDERAL INCOME TAX		
27	Current Accrual	(5)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$18)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

AVISTA UTILITIES
ELIMINATE B & O TAXES
Twelve Months Ended December 31, 2022
ELECTRIC

	<u>Washington</u>	
General Business Revenue		
B&O Taxes Collected through Schedule 58	20,177,255	
B&O Taxes Collected through Schedule 58A	(78,873)	
Net B&O Taxes Collected through Schedule 58 and 58A	<u>20,098,381</u>	
Other Revenue		
B&O Taxes Collected through Schedule 58	18,366	
B&O Taxes Collected through Schedule 58A	0	
Net B&O Taxes Collected through Schedule 58 and 58A	<u>18,366</u>	
Total B&O Taxes Collected		20,116,747
Expense per Account 408.12	E-EBO-5 20,172,909	
Adjustments to 408120	<u>0</u>	
Expense per Account 408.12	20,172,909	
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	E-EBO-2 (78,873)	
Net B&O Taxes Expensed		<u>20,094,036</u>
Net Impact on NOI Before FIT		<u>(22,711)</u>
<i>(before ID SIT)</i>		

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.

**AVISTA UTILITIES
B & O TAX COLLECTED
Twelve Months Ended December 31, 2022
ELECTRIC**

DESCRIPTION	CLASS	Schedule 58	Schedule 58A	Total
<i>(1)</i>				
WASHINGTON-E6				
GENERAL BUSINESS				
Residential	1	9,127,206	(32,371)	9,094,835
Commercial	21	10,088,849	(44,260)	10,044,589
Industrial-Firm-Misc	31	751,367	0	751,367
-Firm-Pumping	39	7,037	(1,538)	5,499
Street Lighting	51	202,796	(704)	202,092
Total General Business		20,177,255	(78,873)	20,098,381
OTHER REVENUES				
-Theft of Service	18	0	0	0
-Energy Exchanger	61-63	0	0	0
-Service Revenue	83	0	0	0
-Rent Electric Prop.	85	18,366	0	18,366
Total Other Revenues		18,366	0	18,366
TOTAL		20,195,621	(78,873)	20,116,747
<i>(2) Reverse Interdepartmental</i>	80	918	E-EBO-3	918

(1) Schedule 58A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

Weather Norm Sch/Class Rev 12 ME Report

Rate Schedule Num:058

Jur	Ferc Acct	Revenue Class	Revenue Amt												12 Month Total	
			202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212		
WA	440000	01 RESIDENTIAL	992,925.44	895,949.13	904,921.38	679,622.56	634,030.62	567,274.92	622,043.62	818,059.35	741,637.22	543,154.24	679,129.37	1,048,458.33	9,127,206.18	E-EBO-2
	442200	21 FIRM COMMERCIAL	849,028.22	784,283.65	887,231.61	768,719.82	767,932.36	802,770.35	867,120.07	972,624.59	948,191.45	816,902.11	751,860.91	872,184.14	10,088,849.28	E-EBO-2
	442300	31 FIRM- INDUSTRIAL	58,653.14	61,844.48	65,799.36	61,166.49	60,449.47	61,438.90	59,510.95	65,519.16	71,938.77	66,331.45	56,518.33	62,196.04	751,366.54	E-EBO-2
		39 FIRM-PUMPING-IRRIGATION ONLY	293.59	302.77	288.66	319.13	408.04	582.96	927.53	1,330.81	1,251.86	658.36	343.61	329.39	7,036.71	E-EBO-2
	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	16,359.05	15,691.35	19,195.26	17,240.30	17,403.06	17,414.00	12,340.78	17,362.80	17,375.97	17,371.74	17,416.42	17,625.18	202,795.91	E-EBO-2
	448000	80 INTERDEPARTMENT REVENUE	126.69	141.95	102.77	57.6	71.93	54.89	45.23	53.02	56.63	41.29	64.51	101.70	918.21	E-EBO-2
	454000	85 MISC-RENT FROM ELECTRIC PROPERTY	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,363.44	1,892.83	1,892.83	1,891.19	1,875.88	1,883.56	1,883.56	18,366.09	E-EBO-2
			1,918,522.69	1,759,349.89	1,878,675.60	1,528,262.46	1,481,432.04	1,450,899.46	1,563,881.01	1,876,842.56	1,782,343.09	1,446,335.07	1,507,216.71	2,002,778.34	20,196,538.92	
Total			1,918,522.69	1,759,349.89	1,878,675.60	1,528,262.46	1,481,432.04	1,450,899.46	1,563,881.01	1,876,842.56	1,782,343.09	1,446,335.07	1,507,216.71	2,002,778.34	20,196,538.92	

Weather Norm Sch/Class Rev 12 ME Report

Rate Schedule Num:058A

Jur	Ferc Acct	Revenue Class	Period	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	12 Month Total
WA	440000	01 RESIDENTIAL		-4,278.84	-3,683.57	-3,332.40	-2,602.49	-2,431.09	-1,969.27	-1,799.31	-2,015.35	-1,849.47	-1,622.68	-2,566.39	-4,220.63	(32,371.49) E-EBO-2
	442200	21 FIRM COMMERCIAL		-5,696.02	-5,103.64	-4,500.81	-3,622.70	-3,315.29	-2,802.23	-2,631.48	-2,855.48	-2,663.73	-2,184.60	-3,416.03	-5,468.45	(44,260.46) E-EBO-2
	442300	39 FIRM-PUMPING-IRRIGATION ONLY		-95.49	-94.63	-104.26	-85.68	-98.55	-116.70	-169.10	-232.63	-188.41	-121.90	-121.38	-108.95	(1,537.68) E-EBO-2
	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		-57.96	-15.26	-100.66	-58.57	-58.71	-58.71	-58.66	-58.66	-58.66	-58.67	-58.99	-60.21	(703.72) E-EBO-2
Total				(10,128.31)	(8,897.10)	(8,038.13)	(6,369.44)	(5,903.64)	(4,946.91)	(4,658.55)	(5,162.12)	(4,760.27)	(3,987.85)	(6,162.79)	(9,858.24)	(78,873.35)

Ferc Acct Service		Jurisdiction	Transaction Amount	Electric	Gas North	Gas South
408120	ED	ID	3,782,182	3,782,182	0	0
		WA	20,172,909 E-EBO-1	20,172,909	0	0
			<hr/>	<hr/>	<hr/>	<hr/>
			23,955,092	23,955,092	0	0
	GD	ID	1,539,260	0	1,539,260	0
		OR	5,188,970	0	0	5,188,970
		WA	7,537,944	0	7,537,944	0
			<hr/>	<hr/>	<hr/>	<hr/>
			14,266,174	0	9,077,204	5,188,970
			<hr/>	<hr/>	<hr/>	<hr/>
Total			38,221,265	23,955,092	9,077,204	5,188,970

Expense per Account 408.12 in General Ledger

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	Restate Property Tax
	Adjustment Number	2.02
	Workpaper Reference	E-RPT
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	187
12	Total Production & Transmission	187
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	187
26	OPERATING INCOME BEFORE FIT	(187)
FEDERAL INCOME TAX		
27	Current Accrual	(39)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$148)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

	PAYMENTS MADE TO JURISDICTIONS FOR ELECTRIC					ALLOCATION		
	Washington	Idaho	Montana	Oregon	Total	64.40% Washington	35.60% Idaho	Total
Actual Per Results								
P/T:								
408150	8,181,515	3,155,442	897,684	3,189,914	15,424,554	9,933,413	5,491,141	15,424,554
408180	1,502,497	3,044,365	1,140,901	12,864	5,700,627	3,671,204	2,029,423	5,700,627
P/T Total	9,684,012	6,199,806	2,038,585	3,202,778	21,125,181	13,604,617	7,520,564	21,125,181
Dist:								
408170	9,693	7,576,462	2,343,475	-	9,929,630	9,693	7,576,462	7,586,155
Actual Per Results	9,693,705	13,776,268	4,382,060	3,202,778	31,054,811	13,614,310	15,097,026	28,711,336

Current Period								
Expense	9,680,854	14,393,032	4,408,067	3,202,774	31,684,727			
P/T:								
408150	8,170,641	3,296,007	923,691	3,189,911	15,580,250	10,033,681	5,546,569	15,580,250
408180	1,500,533	3,180,862	1,140,901	12,862	5,835,158	3,757,842	2,077,316	5,835,158
P/T	9,671,174	6,476,869	2,064,592	3,202,774	21,415,409	13,791,523	7,623,885	21,415,408
Dist:								
408170	9,680	7,916,163	2,343,475	-	10,269,318	9,680	7,916,163	7,925,843
	9,680,854	14,393,032	4,408,067	3,202,774	31,684,727	13,801,203	15,540,048	29,341,251

Restating Adjustment								
P/T:								
408150	(10,874)	140,565	26,007	(3)	155,696	100,268	55,428	155,696
408180	(1,964)	136,497	-	(2)	134,532	86,638	47,893	134,531
P/T	(12,838)	277,063	26,007	(4)	290,228	186,906	103,321	290,227
Dist:								
408170	(13)	339,701	-	-	339,688	(13)	339,701	339,688
	(12,851)	616,764	26,007	(4)	629,916	186,893	443,022	629,915

	PAYMENTS MADE TO JURISDICTIONS FOR NATURAL GAS						ALLOCATION			
	<u>Washington</u>	<u>Idaho</u>	<u>Montana</u>	<u>Oregon</u>	<u>Colstrip</u>	<u>Total</u>	<u>Washington</u>	<u>Idaho</u>	<u>Oregon</u>	<u>Total</u>
Actual Per Results										
U/G Storage (1):										
408190	341,715					341,715	211,487	97,253	32,975	341,715
Dist:										
408170	3,546,995	1,311,601		4,992,011		9,850,607	3,546,995	1,311,601	4,992,011	9,850,607
Actual Per Results	3,888,710	1,311,601	-	4,992,011	-	10,192,322	3,758,482	1,408,854	5,024,986	10,192,322

U/G Storage Allocation

<u>Washington</u>	<u>Idaho</u>	<u>Oregon</u>
68.50%	31.50%	9.65%

<u>Current Period</u>										
<u>Expense</u>										
U/G Storage:										
408190	413,784					413,784	256,090	117,764	39,930	413,784
Dist:										
408170	3,676,728	1,311,603		4,992,011		9,980,342	3,676,728	1,311,603	4,992,011	9,980,342
	4,090,512	1,311,603	-	4,992,011	-	10,394,126	3,932,818	1,429,367	5,031,941	10,394,126

<u>Restating Adjustment</u>										
U/G Storage:										
408190	72,069	-	-	-	-	72,069	44,603	20,511	6,955	72,069
Dist:										
408170	129,733	2	-	-	-	129,735	129,733	2	-	129,735
	201,802	2	-	-	-	201,804	174,336	20,513	6,955	201,804

Sum of Transaction Amount - 2022 Actual											
		ED					GD				Grand Total
FERC Account	FERC Account Description	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	3,155,442	897,684	3,189,914	8,181,515	15,424,554	-	-	-	0	15,424,554
408170	TAXES OTHER THAN INC-DIST PROP	7,576,462	2,343,475		9,693	9,929,630	1,311,601	4,992,011	3,546,995	9,850,607	19,780,237
408180	TAXES OTHER THAN INC-TRANS PRO	3,044,365	1,140,901	12,864	1,502,497	5,700,627	-	-	-	0	5,700,627
408190	TAXES OTHER THAN INC - STORAGE	-	-	-	-	-	-	-	341,715	341,715	341,715
Grand Total		13,776,268	4,382,060	3,202,778	9,693,705	31,054,811	1,311,601	4,992,011	3,888,710	10,192,322	41,247,133
Sum of Transaction Amount - 2022 Less Previous Period True-Up Costs											
		ED					GD				Grand Total
FERC Account	FERC Account Description	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	3,296,007	923,691	3,189,911	8,170,641	15,580,250				-	15,580,250
408170	TAXES OTHER THAN INC-DIST PROP	7,916,163	2,343,475		9,680	10,269,318	1,311,603	4,992,011	3,676,728	9,980,342	20,249,660
408180	TAXES OTHER THAN INC-TRANS PRO	3,180,862	1,140,901	12,862	1,500,533	5,835,158				-	5,835,158
408190	TAXES OTHER THAN INC - STORAGE					-			413,784	413,784	413,784
Grand Total		14,393,032	4,408,067	3,202,774	9,680,854	31,684,727	1,311,603	4,992,011	4,090,512	10,394,126	42,078,853
Difference (represents prior-period costs recorded in 2022)											
		ED					GD				Grand Total
FERC Account	FERC Account Description	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	(140,565)	(26,007)	3	10,874	(155,696)	-	-	-	-	(155,696)
408170	TAXES OTHER THAN INC-DIST PROP	(339,701)	-	-	13	(339,688)	(2)	-	(129,733)	(129,735)	(469,423)
408180	TAXES OTHER THAN INC-TRANS PRO	(136,497)	-	2	1,964	(134,532)	-	-	-	-	(134,532)
408190	TAXES OTHER THAN INC - STORAGE	-	-	-	-	-	-	-	(72,069)	(72,069)	(72,069)
Grand Total		(616,764)	(26,007)	4	12,851	(629,916)	(2)	-	(201,802)	(201,804)	(831,720)
This is a summary. See file with detail from GL and pivot table.											

Sum of Transaction Amount

Row Labels	ED WA	ID	OR	MT	ED Total	GD WA	ID	GD Total	Grand Total
408150	(140,565.47)	(26,007.31)	2.81	10,873.88	(155,696.09)	-	-	-	(155,696.09)
ID 2020 Hydro Property Tax		50.03			50.03				50.03
ID 2020 Property Tax PM&E		(26,119.89)			(26,119.89)				(26,119.89)
ID 2022 Hydro Yr 2021 Close Out		62.55			62.55				62.55
MT 2021 Hydro Close Out				4,295.81	4,295.81				4,295.81
MT 2021 Thermal Close Out				6,399.37	6,399.37				6,399.37
MT -Sanders Mobile Home 2021 V#1292426				175.00	175.00				175.00
MT Year 2021 True Up Adjustment				3.70	3.70				3.70
OR 2020 CS2 Property Tax			2.81		2.81				2.81
WA 2020 Other Property Tax	666.12				666.12				666.12
WA 2021 Forest Assessment V# 1292374	208.28				208.28				208.28
WA 2021 Hydro Yr 2021 Close Out	(197.33)				(197.33)				(197.33)
WA 2021 Other Yr 2021 Close Out	(26.31)				(26.31)				(26.31)
WA 2021 Thermal Yr 2021 Close Out	(50.23)				(50.23)				(50.23)
WA ED Yr 2021 Hydro Property Tax	(101,713.00)				(101,713.00)				(101,713.00)
WA ED Yr 2021 Other Property Tax	(13,562.00)				(13,562.00)				(13,562.00)
WA ED Yr 2021 Thermal Property Tax	(25,891.00)				(25,891.00)				(25,891.00)
408170	(339,700.78)	-	-	12.67	(339,688.11)	(129,733.11)	(1.92)	(129,735.03)	(469,423.14)
ID 2020 Property Tax							0.30	0.30	0.30
ID 2022 Year 2021 Prop Tax Close Out							(2.22)	(2.22)	(2.22)
MT 2021 Distribution Close Out				12.67	12.67				12.67
Wa 2021 Distribution Yr 2021 Close Out	(657.78)				(657.78)				(657.78)
WA 2021 Property Tax Close Out						844.89		844.89	844.89
Wa ED Yr 2021 Distribution Property Tax	(339,043.00)				(339,043.00)				(339,043.00)
WA Yr 2021 Property Tax						(130,578.00)		(130,578.00)	(130,578.00)
408180	(136,497.31)	-	1.55	1,964.16	(134,531.60)	-	-	-	(134,531.60)
MT 2021 Transmission Close Out				1,964.16	1,964.16				1,964.16
OR 2020 Imnaha Line Property Tax			1.55		1.55				1.55
WA 2021 Transmission Yr 2021 Close Out	(264.31)				(264.31)				(264.31)
WA ED Yr 2021 Transmission Property Tax	(136,233.00)				(136,233.00)				(136,233.00)
408190	-	-	-	-	-	(72,069.00)	-	(72,069.00)	(72,069.00)
WA Yr 2021 Property Tax - Storage						(72,069.00)		(72,069.00)	(72,069.00)
Grand Total	(616,763.56)	(26,007.31)	4.36	12,850.71	(629,915.80)	(201,802.11)	(1.92)	(201,804.03)	(831,719.83)
These amounts were recorded in the current year but relate to prior years.									

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	Uncollect. Expense
	Adjustment Number	2.03
	Workpaper Reference	E-UE
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	33
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	33
26	OPERATING INCOME BEFORE FIT	(33)
FEDERAL INCOME TAX		
27	Current Accrual	(7)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$26)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

**AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2022**

CALCULATION OF ADJUSTMENT:

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
ELECTRIC			
Actual Net Write-offs (1)	2,578,782	2,098,893	479,889
Less:			
Accrual for Write-offs (2)	42,877 C-UE-2	(583,045)	625,922
(Less) Covid Deferral	2,649,061 C-UE-5	2,649,061	-
Adjusted Write-off Accrual	<u>2,691,938</u>	<u>2,066,016</u>	<u>625,922</u>
Net Under (Over) Accrued	<u>(113,156)</u>	<u>32,877</u>	<u>(146,033)</u>
Allocation Note 2: Customers	100.000%	65.097%	34.903%
GAS			
Actual Net Write-offs (1)	938,070	787,770	150,300
Less:			
Accrual for Write-offs (2)	(93,358) C-UE-2	(93,358)	203,522
(Less) Covid Deferral	409,564 C-UE-5	409,564	-
Adjusted Write-off Accrual	<u>316,207</u>	<u>316,207</u>	<u>203,522</u>
Net Under (Over) Accrued	<u>621,863</u>	<u>471,563</u>	<u>(53,222)</u>
Allocation Note 2: Customers	100.000%	65.454%	34.546%

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."
- (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.

**AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2022**

ALLOCATION OF WRITE-OFFS TO SERVICES:

	Sales to Ultimate Customers (3)		Allocated Net Write-offs (4)
	(a)	Percent	(c)
WASHINGTON TOTALS			
Electric	591,091,269 C-UE-3	72.710%	2,098,893
Gas	221,899,376 C-UE-3	27.290%	787,770
Total	812,990,645	100.000%	2,886,663
IDAHO TOTALS			
Electric	289,793,375 C-UE-3	76.150%	479,889
Gas	90,748,094 C-UE-3	23.850%	150,300
Total	380,541,469	100.000%	630,189
Total Company	1,193,532,115		3,516,852

(3) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.

(4) Allocated Net Write-offs from Account 144200.

	<u>Acct 144200</u>	<u>Amount</u>	
<u>Washington</u>			
Write-Offs WA		5,505,059 C-UE-2	
Reinstatements & Recoveries WA		(2,618,396) C-UE-2	
		2,886,663	
<u>Idaho</u>			
Write-Offs ID		984,364 C-UE-2	
Reinstatements & Recoveries ID		(354,175) C-UE-2	
		630,189	
		3,516,852	- check

AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2022

AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2022

	WRITE-OFFS				REINSTATEMENTS AND RECOVERIES				NET WRITEOFFS FOR CD AA					
	144200 ED ID	144200 ED WA	144200 GD ID	144200 GD WA	144200 ED ID	144200 ED WA	144200 GD ID	144200 GD WA	144990 CD AA	Allocation →				
									ED ID	ED WA	GD ID	GD WA	GD OR	
202201	52,473	285,840	8,709	47,672	(16,819)	(66,586)	(2,360)	(14,359)	-	-	-	-	-	
202202	41,622	217,167	6,058	41,367	(28,482)	(71,170)	(3,974)	(14,382)	-	-	-	-	-	
202203	54,531	325,347	13,488	64,955	(34,748)	(113,870)	(4,985)	(21,610)	-	-	-	-	-	
202204	65,821	486,055	15,211	82,986	(17,641)	(85,774)	(3,717)	(18,813)	-	-	-	-	-	
202205	58,252	389,843	10,297	89,961	(18,818)	(83,382)	(4,393)	(17,521)	-	-	-	-	-	
202206	87,241	414,769	18,665	74,252	(30,899)	(101,908)	(4,972)	(20,973)	-	-	-	-	-	
202207	104,032	392,654	22,390	91,363	(27,119)	(59,929)	(5,947)	(13,987)	-	-	-	-	-	
202208	99,719	600,972	22,925	132,821	(30,846)	(74,754)	(5,662)	(14,478)	-	-	-	-	-	
202209	34,252	184,323	7,933	53,223	(20,166)	(77,610)	(3,789)	(18,052)	-	-	-	-	-	
202210	74,623	363,518	13,697	81,364	(18,259)	(60,354)	(4,718)	(14,707)	-	-	-	-	-	
202211	83,147	444,521	11,730	87,189	(30,781)	(86,345)	(5,700)	(17,852)	-	-	-	-	-	
202212	68,550	467,026	9,000	85,871	(25,032)	(1,355,734)	(4,347)	(194,247)	-	-	-	-	-	
	824,263	4,572,035	160,101	933,024	(299,611)	(2,237,415)	(54,565)	(380,982)	-	-	-	-	-	

	ACCRUAL				
	UNCOLLECTIBLE EXPENSE				
	ED.ID	ED.WA	GD.ID	GD.OR	GD.WA
202201	45,214	140,202	15,812	21,676	22,449
202202	1,380	52,836	7,324	8,169	8,460
202203	33,832	1,257,113	13,407	194,359	201,290
202204	41,477	221,978	16,337	34,319	35,543
202205	58,825	124,045	20,470	19,178	19,862
202206	77,842	(625,728)	23,427	(96,742)	(100,192)
202207	106,938	322,622	29,241	49,880	51,658
202208	83,882	232,748	25,579	35,985	37,268
202209	88,186	(159,710)	21,790	(24,692)	(25,573)
202210	36,603	(226,287)	13,043	(34,986)	(36,233)
202211	32,113	(632,946)	8,256	(97,858)	(101,348)
202212	19,629	(1,289,920)	8,838	(199,431)	(206,543)
Annual Exp.	625,922	(583,045)	203,522	(90,143)	(93,358)

984,364 ID total C-UE-1 (354,175) ID total C-UE-1
 5,505,059 WA total ↓ (2,618,396) WA total ↓

**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2022**

Washington Electric Revenue

	440000	442200	442300	444000	448000	499%0	
	ED	ED	ED	ED	ED	ED	
	WA	WA	WA	WA	WA	WA	Total
202201	(30,700,558)	(20,741,688)	(4,546,515)	(356,874)	(121,356)	(283,509)	(56,750,500)
202202	(26,962,913)	(19,269,814)	(4,771,310)	(344,082)	(117,288)	2,838,334	(48,627,073)
202203	(27,321,463)	(21,728,199)	(4,656,015)	(475,693)	(110,642)	4,378,084	(49,913,929)
202204	(20,446,284)	(18,674,113)	(4,992,780)	(396,286)	(99,854)	(2,242,215)	(46,851,531)
202205	(18,875,918)	(18,479,169)	(5,333,232)	(399,412)	(101,609)	711,223	(42,478,117)
202206	(17,055,245)	(19,374,022)	(5,597,042)	(399,749)	(105,841)	127,464	(42,404,435)
202207	(18,853,611)	(20,585,754)	(5,725,999)	(310,005)	(96,542)	(4,613,851)	(50,185,762)
202208	(24,582,388)	(23,250,295)	(5,882,929)	(398,795)	(106,524)	183,818	(54,037,115)
202209	(21,549,132)	(22,588,461)	(6,189,409)	(399,614)	(106,216)	6,474,052	(44,358,780)
202210	(16,112,516)	(19,419,694)	(5,409,515)	(399,434)	(104,260)	(1,219,317)	(42,664,737)
202211	(20,869,166)	(18,243,262)	(5,041,456)	(400,829)	(110,546)	(7,279,345)	(51,944,604)
202212	(32,231,060)	(21,492,355)	(5,127,575)	(405,056)	(125,627)	(1,493,014)	(60,874,687)
	(275,560,253)	(243,846,826)	(63,273,776)	(4,685,831)	(1,306,307)	(2,418,276)	(591,091,269)

C-UE-1

**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2022**

Idaho Electric Revenue

	440000	442200	442300	444000	448000	499%0	440000	442200	448000	
	ED	ED	ED	ED	ED	ED	ED	ED	ED	
	ID	ID	ID	ID	ID	ID	MT	MT	MT	Total
202201	(15,664,154)	(8,319,128)	(4,644,242)	(197,639)	(27,801)	177,037	(3,037)	(5,359)	(6,268)	(28,690,592)
202202	(13,848,396)	(7,994,353)	(4,515,183)	(200,731)	(20,620)	1,060,896	(2,443)	(5,736)	(5,265)	(25,531,830)
202203	(13,610,275)	(8,961,627)	(4,536,442)	(288,978)	(26,419)	2,369,620	(2,142)	(5,275)	(4,395)	(25,065,932)
202204	(10,574,001)	(7,408,244)	(4,766,257)	(247,132)	(18,365)	(765,868)	(1,793)	(4,118)	(3,218)	(23,788,996)
202205	(9,564,226)	(7,227,839)	(4,673,255)	(234,566)	(15,151)	348,996	(1,324)	(2,839)	(2,292)	(21,372,495)
202206	(8,498,831)	(7,164,402)	(4,706,804)	(234,607)	(14,064)	490,786	(959)	(2,217)	(1,721)	(20,132,818)
202207	(9,473,508)	(7,728,169)	(4,580,308)	(234,587)	(16,274)	(2,595,808)	(640)	(1,310)	(1,025)	(24,631,629)
202208	(11,496,147)	(8,782,800)	(4,952,215)	(234,591)	(22,345)	135,444	(792)	(1,085)	(969)	(25,355,500)
202209	(9,981,113)	(8,405,162)	(5,002,911)	(232,974)	(14,989)	3,525,641	(666)	(1,299)	(1,125)	(20,114,598)
202210	(7,708,828)	(6,996,573)	(4,541,557)	(231,336)	(11,424)	(885,860)	(767)	(1,096)	(1,222)	(20,378,663)
202211	(10,460,137)	(7,051,087)	(4,545,433)	(194,898)	(17,043)	(3,626,394)	(1,893)	(2,184)	(3,592)	(25,902,660)
202212	(15,286,868)	(8,264,063)	(3,970,445)	(265,222)	(23,944)	(1,003,451)	(2,891)	(5,047)	(5,732)	(28,827,663)
	(136,166,484)	(94,303,446)	(55,435,051)	(2,797,260)	(228,437)	(768,961)	(19,346)	(37,565)	(36,824)	(289,793,375)

C-UE-1

**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2022**

Washington Natural Gas Revenue

	480000	4812%0	481300	481400	484000	499%0	4893%0	
	GD	GD	GD	GD	GD	GD	GD	
	WA	WA	WA	WA	WA	WA	WA	Total
202201	(21,811,951)	(10,425,792)	(213,543)	-	(73,080)	(557,332)	(519,489)	(33,601,187)
202202	(18,425,124)	(8,829,423)	(205,244)	-	(60,177)	1,571,955	(512,714)	(26,460,728)
202203	(17,035,430)	(8,540,044)	(241,258)	-	(49,605)	5,538,563	(482,581)	(20,810,355)
202204	(11,295,518)	(5,508,264)	(163,186)	-	(36,915)	307,134	(444,015)	(17,140,765)
202205	(9,204,770)	(4,441,990)	(143,941)	-	(30,567)	2,324,592	(458,905)	(11,955,581)
202206	(5,902,941)	(2,810,936)	(130,920)	-	(19,173)	2,226,684	(421,865)	(7,059,150)
202207	(4,016,588)	(1,970,371)	(137,054)	-	(15,667)	388,698	(373,342)	(6,124,323)
202208	(3,597,628)	(1,831,604)	(125,887)	-	(16,176)	164,672	(345,992)	(5,752,615)
202209	(3,775,217)	(1,911,284)	(111,801)	-	(16,119)	(648,368)	(397,964)	(6,860,753)
202210	(4,674,364)	(2,529,443)	(134,001)	-	(21,500)	(3,326,178)	(375,611)	(11,061,096)
202211	(13,971,810)	(7,283,063)	(230,171)	-	(34,085)	(9,292,807)	(417,870)	(31,229,805)
202212	(27,486,833)	(13,925,428)	(325,415)	-	(71,952)	(1,518,763)	(514,627)	(43,843,019)
	(141,198,174)	(70,007,642)	(2,162,420)	-	(445,016)	(2,821,150)	(5,264,975)	(221,899,376)

C-UE-1

**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2022**

Idaho Natural Gas Revenue

	480000	4812%0	481300	481400	484000	499%0	4893%0	
	GD	GD	GD	GD	GD	GD	GD	
	ID	ID	ID	ID	ID	ID	ID	Total
202201	(8,455,038)	(3,510,950)	(146,964)	-	(5,389)	359,812	(49,454)	(11,807,983)
202202	(7,581,103)	(3,250,392)	(125,977)	-	(4,734)	504,839	(50,820)	(10,508,186)
202203	(7,232,409)	(3,426,683)	(138,408)	-	(4,830)	2,205,246	(40,493)	(8,637,576)
202204	(5,131,637)	(2,195,511)	(95,172)	-	(3,368)	12,804	(46,939)	(7,459,822)
202205	(4,088,177)	(1,857,588)	(124,237)	-	(2,927)	937,935	(47,092)	(5,182,086)
202206	(2,533,053)	(1,224,372)	(87,961)	-	(1,983)	899,670	(50,170)	(2,997,868)
202207	(1,677,673)	(828,275)	(72,191)	-	(1,023)	170,416	(48,239)	(2,456,985)
202208	(1,419,656)	(895,433)	(96,772)	-	(765)	25,152	(38,602)	(2,426,074)
202209	(1,577,275)	(815,477)	(87,112)	-	(980)	(233,105)	(34,615)	(2,748,564)
202210	(2,195,890)	(1,055,341)	(96,601)	-	(1,424)	(1,485,140)	(45,374)	(4,879,769)
202211	(6,676,175)	(2,868,698)	(140,474)	-	(3,998)	(4,012,044)	(41,800)	(13,743,190)
202212	(11,824,263)	(5,659,145)	(260,612)	-	(7,883)	(97,568)	(50,518)	(17,899,989)
	(60,392,348)	(27,587,864)	(1,472,482)	-	(39,302)	(711,983)	(544,115)	(90,748,094)

C-UE-1

For Year Ending 2022	Column Labels				Grand Total
	ED ID	WA	GD ID	WA	
Purge					
1	(56,810)	(217,605)	(7,574)	(33,103)	(315,092)
2	(40,229)	(76,540)	(8,235)	(15,171)	(140,174)
3	(46,629)	(143,467)	(10,250)	(32,427)	(232,773)
4	(53,346)	(329,389)	(12,233)	(65,222)	(460,191)
5	(103,945)	(324,796)	(17,845)	(95,289)	(541,875)
6	(124,575)	(324,596)	(24,621)	(71,283)	(545,075)
7	(144,764)	(299,753)	(24,634)	(66,003)	(535,153)
8	(61,650)	(236,359)	(9,867)	(54,384)	(362,260)
9	(56,447)	(194,245)	(7,081)	(37,388)	(295,161)
10	(71,622)	(197,881)	(8,625)	(34,282)	(312,410)
11	(45,806)	(122,118)	(3,542)	(19,265)	(190,732)
12	(52,696)	(138,853)	(5,042)	(15,100)	(211,691)
Reinstatement/Recovery					
1	(16,819)	(66,586)	(2,360)	(14,359)	(100,124)
2	(28,482)	(71,170)	(3,974)	(14,382)	(118,008)
3	(34,748)	(113,870)	(4,985)	(21,610)	(175,213)
4	(17,641)	(85,774)	(3,717)	(18,813)	(125,944)
5	(18,818)	(83,382)	(4,393)	(17,521)	(124,114)
6	(30,899)	(101,908)	(4,972)	(20,973)	(158,752)
7	(27,119)	(59,929)	(5,947)	(13,987)	(106,982)
8	(30,846)	(74,754)	(5,662)	(14,478)	(125,739)
9	(20,166)	(77,610)	(3,789)	(18,052)	(119,618)
10	(18,259)	(60,354)	(4,718)	(14,707)	(98,038)
11	(30,781)	(86,345)	(5,700)	(17,852)	(140,678)
12	(25,032)	(1,355,734)	(4,347)	(194,247)	(1,579,361)
Write-off					
1	52,473	285,840	8,709	47,672	394,695
2	41,622	217,167	6,058	41,367	306,213
3	54,531	325,347	13,488	64,955	458,320
4	65,821	486,055	15,211	82,986	650,072
5	58,252	389,843	10,297	89,961	548,354
6	87,241	414,769	18,665	74,252	594,926
7	104,032	392,654	22,390	91,363	610,439
8	99,719	600,972	22,925	132,821	856,437
9	34,252	184,323	7,933	53,223	279,731
10	74,623	363,518	13,697	81,364	533,202
11	83,147	444,521	11,730	87,189	626,586
12	68,550	467,026	9,000	85,871	630,448
Grand Total	(333,867)	(270,981)	(34,012)	13,125	(625,735)

For Year Ending 2022	Column Labels
Row Labels	CD AA
Purge	
1	341,403.87
2	162,825.43
3	260,886.09
4	513,051.24
5	599,468.20
6	600,223.36
7	613,130.38
8	400,295.71
9	333,690.09
10	341,404.78
11	211,048.31
12	231,156.85
Write-off	
1	-
2	-
3	-
4	-
5	-
6	-
7	-
8	-
9	-
10	-
11	-
12	-
Grand Total	4,608,584.31

Per 'Covid Deferral Summary - with Amortization' from Project Accounting (DJ489)

202212 - COVID Deferral Summary - with Amortization - Deferred Bad Debt Expense

COVID-19 Deferred Bad Debt Expense						
Month	WA Electric	WA Gas	ID Electric	ID Gas	OR Gas	Total Journal
Jun-20			587,660.00	489,150.00		1,076,810.00 NSI016
Jul-20			(13,333.00)	57,787.00		44,454.00 D1489
Aug-20			7,987.00	58,360.00		66,347.00 D1489
Sep-20			684,382.00	463,883.00		1,148,265.00 D1489
Oct-20	2,247,014.00	2,240,716.00	174,135.00	126,332.00	1,258,477.00	6,046,674.00 D1489
Nov-20	2,784,884.00	(939,098.00)	420,402.00	(679,262.00)	(296,796.00)	1,290,130.00 D1489
Dec-20	(1,347,915.00)	(308,317.00)	(521,728.00)	(133,641.00)	(265,823.00)	(2,577,424.00) D1489
2020 Total	3,683,983.00	993,301.00	1,339,505.00	382,609.00	695,858.00	7,095,256.00
Jan-21	232,817.00	28,940.00	80,731.00	9,186.00	34,986.00	386,660.00 D1489
Feb-21	229,685.42	28,861.44	87,461.57	14,220.26	37,122.96	397,351.65 D1489
Mar-21	2,253,317.74	472,331.68	(168,192.53)	(23,406.06)	275,067.04	2,809,117.88 D1489
Mar-21	1,203,855.95	324,591.77	(1,328,663.25)	(427,177.64)	227,393.22	0.05 NSI012 (2020 adj)
Apr-21	71,772.00	(17,604.00)	-	-	7,649.00	61,817.00 D1489
May-21	31,224.00	(2,213.00)	-	-	(6,993.00)	22,018.00 D1489
May-21	(23,124.52)	(6,234.99)	(10,841.79)	44,568.43	(4,367.92)	(0.79) D1489 (2020 adj)
Jun-21	1,557,443.00	332,785.00	-	-	176,922.00	2,067,150.00 D1489
Jul-21	637,160.00	149,237.00	-	-	57,858.00	844,255.00 D1489
Aug-21	(53,986.00)	8,843.00	-	-	(42,968.00)	(88,111.00) D1489
Sep-21	350,900.00	88,895.00	-	-	32,919.00	472,714.00 D1489
Oct-21	(956,020.00)	(188,935.00)	-	-	(77,238)	(1,222,193) D1489
Nov-21	(149,324.10)	(6,232.80)	-	-	95,046.91	(60,509.99) D1489
Dec-21	(594,152.13)	(107,203.88)	-	-	(73,350.66)	(774,706.67) D1489
2021 Total	4,791,568.36	1,106,061.23	(1,339,505.00)	(382,609.00)	740,046.56	4,915,562.14
Jan-22	(20,357.35)	7,431.94	-	-	12,925.41	0 D1489
Feb-22	(5,098.44)	4,025.17	-	-	1,073.27	0 D1489
Mar-22	1,157,016.49	178,159.55	-	-	190,753.94	1,525,930 D1489
Apr-22	(9,850.37)	9,193.17	-	-	657.20	0 D1489
May-22	33,453.15	(8,931.63)	-	-	(24,521.52)	0 D1489
Jun-22	(865,387.37)	(139,758.15)	-	-	(148,748.21)	(1,153,894) D1489
Jul-22	22,301.09	(14,631.73)	-	-	(7,669.36)	0 D1489
Aug-22	37,370.79	(2,061.26)	-	-	(35,309.53)	0 D1489
Sep-22	(349,694.06)	(56,782.05)	-	-	(59,444.99)	(465,921) D1489
Oct-22	(403,325.31)	(56,880.57)	-	-	(24,498.25)	(484,704) D1489
Nov-22	(749,616)	(107,378)	-	-	(105,076)	(962,070) D1489
Dec-22	(1,495,873.75)	(221,950.46)	-	-	(224,311.02)	(1,942,135) D1489
2022 Total	(2,649,061.39)	(409,564.34)	-	-	(424,169.27)	(3,482,795.00)
Grand Total	5,826,489.97	1,689,797.89	(0.00)	(0.00)	1,011,735.28	8,528,023.13
2020 Adjusted	4,864,714.43	1,311,657.78	(0.04)	(0.21)	918,883.30	7,095,255.26
2021 Adjusted	3,610,836.93	787,704.45	0.04	0.21	517,021.26	4,915,562.88

Bad Debt Expense that was deferred	WA E	WA G	ID E	ID G	OR G
	(2,649,061)	(409,564)	-	-	(424,169)
		Electric		Gas	
		(2,649,061)		(409,564)	
(Less) Forgiveness Program Costs-Fees recorded to 186200		-		-	
		(2,649,061) C-UE-2		(409,564) C-UE-2	

Month	COVID-19 Deferred Bad Debt Exp													
	WA Electric				WA Gas				ID Electric		ID Gas			
	Bad debt (186347/407447)	Direct Forgiveness (186349/407447)	External Admin (86349/186200)	Internal Admin (186347/186200)	Total Forgiveness Program Costs	Total Bad Debt & Forgiveness	Bad debt (186347/407447)	Direct Forgiveness (186349/407447)	External Admin (186349/186200)	Internal Admin (186347/186200)	Total Forgiveness Program Costs	Total Bad Debt & Forgiveness	Bad debt (182347/407447)	Bad debt (182347/407447)
Jun-20													587,660.00	489,150.00
Jul-20													13,333.00	57,787.00
Aug-20													7,987.00	58,360.00
Sep-20													684,382.00	463,883.00
Oct-20	2,247,014.00				-	2,247,014.00						2,240,716.00	174,135.00	126,332.00
Nov-20	2,784,884.00					2,784,884.00						(939,098.00)	420,402.00	(679,262.00)
Dec-20	(1,347,915.00)					(1,347,915.00)						(308,317.00)	(521,728.00)	(133,641.00)
2020 Total	3,683,983.00					3,683,983.00						993,301.00	1,339,505.00	382,609.00
Jan-21	232,817.00					232,817.00						28,940.00	80,731.00	9,186.00
Feb-21	229,685.42					229,685.42						28,861.44	87,461.57	14,220.26
Mar-21	496,094.16	1,757,223.58			1,757,223.58	2,253,317.74	(678,599.74)	1,150,931.42		1,150,931.42	472,331.68	(168,192.53)	(23,406.06)	
Mar-21	1,203,855.95					1,203,855.95	324,591.77				324,591.77	(1,328,663.25)	(427,177.64)	
Apr-21	(695,563.66)	767,335.66	915.12		768,250.78	72,687.12	611,369.73	(628,973.73)	270.56		(628,703.17)	(17,333.44)	-	
May-21	(330,639.16)	361,863.16	134,756.83		496,619.99	165,980.83	(89,610.52)	87,397.52	39,841.03		127,238.55	37,628.03	-	
May-21	(23,124.52)					(23,124.52)					(6,234.99)	(10,841.79)	44,568.43	
Jun-21	(567,691.78)	2,125,134.78	78,532.97		2,203,667.75	1,635,975.97	(165,085.77)	497,870.77	23,218.37		521,089.14	356,003.37	-	
Jul-21	480,411.69	156,748.31	48,165.41		204,913.72	685,325.41	111,890.02	37,346.98	14,240.17		51,587.15	163,477.17	-	
Aug-21	(92,126.69)	38,140.69	(133,939.04)	145,313.38	49,515.03	(42,611.66)	3,522.14	5,320.86	(50,501.42)	32,157.91	(13,022.65)	(9,500.51)	-	
Sep-21	350,900.00	-	4,563	15,388	19,952	370,852	88,895		636.62	2,146.77	2,783.39	91,678.39	-	
Oct-21	(956,020.00)	-	-	-	-	(956,020.00)	(188,935.00)	-	-	-	-	(188,935.00)	-	
Nov-21	(149,324.10)	-	(1,366.11)	(3,732.60)	(5,098.71)	(599,250.84)	(107,203.88)	-	1,366.11	363.47	1,729.58	(105,474.30)	-	
Dec-21	(594,152.13)	-	(1,366.11)	(3,732.60)	(5,098.71)	(599,250.84)	(107,203.88)	-	1,366.11	363.47	1,729.58	(105,474.30)	-	
2021 Total	(414,877.82)	5,206,446.18	131,628.56	156,969.18	5,495,043.92	5,080,166.09	(45,832.59)	1,149,893.82	29,071.44	34,668.15	1,213,633.41	1,169,800.81	(1,339,505.00)	(382,609.00)
Jan-22	(20,357.35)	-	-	-	-	(20,357.35)	7,431.94	-	-	-	-	7,431.94	-	
Feb-22	(5,098.44)	-	-	-	-	(5,098.44)	4,025.17	-	-	-	-	4,025.17	-	
Mar-22	1,157,016.49	-	-	-	-	1,157,016.49	178,159.55	-	-	-	-	178,159.55	-	
Apr-22	(9,850.37)	-	-	-	-	(9,850.37)	9,193.17	-	-	-	-	9,193.17	-	
May-22	33,453.15	-	-	-	-	33,453.15	(8,931.63)	-	-	-	-	(8,931.63)	-	
Jun-22	(865,387.97)	-	-	-	-	(865,387.97)	(139,758.15)	-	-	-	-	(139,758.15)	-	
Jul-22	22,301.09	-	-	-	-	22,301.09	(14,631.73)	-	-	-	-	(14,631.73)	-	
Aug-22	37,370.79	-	-	-	-	37,370.79	(2,061.26)	-	-	-	-	(2,061.26)	-	
Sep-22	(349,694.06)	-	-	-	-	(349,694.06)	(56,782.05)	-	-	-	-	(56,782.05)	-	
Oct-22	(403,325.31)	-	-	-	-	(403,325.31)	(56,880.57)	-	-	-	-	(56,880.57)	-	
Nov-22	(749,615.66)	-	-	-	-	(749,615.66)	(107,378.32)	-	-	-	-	(107,378.32)	-	
Dec-22	(1,495,873.75)	-	-	-	-	(1,495,873.75)	(221,950.46)	-	-	-	-	(221,950.46)	-	
2022 Total	(2,649,061.39)	-	-	-	-	(2,649,061.39)	(409,564.34)	-	-	-	-	(409,564.34)	-	
Grand Total	620,043.79	5,206,446.18	131,628.56	156,969.18	5,495,043.92	6,115,087.70	539,904.07	1,149,893.82	29,071.44	34,668.15	1,213,633.41	1,753,537.47	(0.00)	(0.00)
2020 Adjusted	4,864,714.43	-	-	-	-	4,864,714.43	1,311,657.78	-	-	-	-	1,311,657.78	(0.04)	(0.21)
2021 Adjusted	(1,595,609.25)	5,206,446.18	131,628.56	156,969.18	5,495,043.92	3,899,434.66	(362,189.37)	1,149,893.82	29,071.44	34,668.15	1,213,633.41	851,444.03	0.04	0.21
					No admin costs 2022								0.00	(0.00)
WA Electric Admin Costs:								WA Gas Admin Costs:						

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	Regulatory Expense
	Adjustment Number	2.04
	Workpaper Reference	E-RE
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Regulatory Amortizations	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	43
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	43
25	Total Electric Expenses	43
26	OPERATING INCOME BEFORE FIT	(43)
FEDERAL INCOME TAX		
27	Current Accrual	(9)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$34)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Avista Utilities
Calculation of Regulatory Expense Adjustment - Electric
Twelve Months Ended December 31, 2022

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Revised Expense:			
WUTC (1)	1,186,315	1,186,315	
IPUC (1)	686,487		686,487
FERC (2) (3)	3,437,397	2,213,684	1,223,713
Total Revised Expense	<u>5,310,199</u>	<u>3,399,999</u>	<u>1,910,200</u>
Allocation basis #1 (3)	100.000%	64.400%	35.600%
Less Accrual: (4)			
WUTC	1,143,338	1,143,338	
IPUC	560,553		560,553
FERC (3)	3,437,397	2,213,684	1,223,713
Total Accrual	<u>5,141,288</u>	<u>3,357,022</u>	<u>1,784,266</u>
Adjustment	<u><u>168,911</u></u>	<u>42,977</u>	<u><u>125,934</u></u>

NOTES:

- (1) Source of revised WUTC fees are shown on workpaper reference page E-RE-2
- (2) Actual FERC payments are shown on workpaper reference page E-RE-4
- (3) FERC fees are apportioned to jurisdictions using allocation basis #1 from the Supplemental Operating Report, E-ALL-12A
- (4) Regulatory Fee Accruals are shown on workpaper reference page E-RE-3

Prep by: _____

Avista Utilities
WUTC Filing Fees Adjustment
Twelve Months Ended December 31, 2022

	WUTC FEES		
	Total	Washington	Idaho
Electric Revenues: (1)			
Sales to Ultimate Consumers:			
(440) Residential	411,726,737	275,560,253	136,166,484
(442) Commercial / Industrial	456,859,100	307,120,603	149,738,497
(444) Public Street & Highway	7,483,091	4,685,831	2,797,260
(448) Interdepartmental Revenues	1,534,744	1,306,307	228,437
(499) Unbilled	3,187,237	2,418,276	768,961
Total Sales to Ultimate Consumers	880,790,909	591,091,269	289,699,640
Other Operating Revenues:			
(451) Misc Service Revenues	122,226	39,736	82,490
(453) Sales of Water/Water Power - AN	(368,008)	-236,997	-131,011
(454) Rent from Electric Property - AN	(215,427)	-138,735	-76,692
(454) Rent from Electric Property - Direct	3,983,970	2,427,290	1,556,680
Total Other Operating Revenues	3,522,761	2,091,294	1,431,467
Total Electric Subject to Fees	884,313,670	593,182,563	291,131,107
Fee Calculation			
First \$50,000 @ .001 (Washington)		0.001000	
Fee Rate (2)		0.002000	0.002358
REGULATORY FEES	1,872,802	1,186,315	686,487
P/T Ratio		64.40%	35.60%

- Electric excludes: Acct 456 , Other Elec Revenues and Acct 447, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Electric includes: Acct 448, Interdepartmental Revenues, since Avista is end user.

Notes:

(1) Figures from Results report E-OPS-12A

Prep by: _____

Company:001 | Ava Jet:<All> | Expenditure | Ferc Acct:928000

			202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Sum
ED	02805036	WA	95,283	95,283	95,283	95,283	95,282	95,264	95,276	95,276	95,276	95,276	95,276	95,276	1,143,338
	03805013	ID	55,217	55,217	55,217	55,217	55,217	21,201	43,878	43,878	43,878	43,878	43,878	43,878	560,553
	09800545	AN	248,384	248,384	248,384	248,384	248,384	282,300	3,120,892	(2,386,996)	366,948	270,777	270,777	270,777	3,437,397
GD	02805035	WA	27,517	27,517	27,517	27,517	27,512	27,509	27,513	27,513	27,513	27,513	27,513	27,563	330,213
	03805014	ID	13,167	13,167	13,167	13,167	13,167	5,048	10,460	10,460	10,460	10,460	10,460	10,460	133,643
	06805000	OR	67,641	67,641	77,729	71,004	71,004	67,279	67,283	67,283	67,283	67,283	67,283	67,283	825,992

6,431,136

Company:001 Statind:DL Journal Name:<All>

				202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Sum	
242300	ED	AA	C							(2,753,944)	(2,753,944)					-5,507,888	
			D							2,753,944	2,753,944					5,507,888	
	ED	AN	C	(208,333)	(208,333)	(208,333)	(208,333)	(208,333)	(208,333)	(292,981)	(3,046,925)	(292,981)	(229,167)	(229,167)	(229,167)	-5,570,388	
			D							2,753,944	2,753,944					5,507,888	
242310	ED	AN	C	(40,051)	(40,051)	(40,051)	(40,051)	(40,051)	(73,967)	(73,967)	(73,967)	(73,967)	(41,610)	(41,610)	(41,610)	-620,953	
			D						616,276							616,276	
242400	CD	ID	C	(68,383)	(68,383)	(68,383)	(68,383)	(68,383)	(26,249)	(54,338)	(54,338)	(54,338)	(54,338)	(54,338)	(54,338)	-694,196	
			D				347,098							347,098		694,196	
		WA	C	(122,800)	(122,800)	(122,800)	(122,800)	(122,794)	(122,773)	(122,789)	(122,789)	(122,789)	(122,789)	(122,789)	(122,789)	(122,839)	-1,473,551
			D				1,473,551										1,473,551
	GD	OR	C	(67,641)	(67,641)	(77,729)	(71,004)	(71,004)	(67,279)	(67,283)	(67,283)	(67,283)	(67,283)	(67,283)	(67,283)	(67,283)	-825,992
			D			693,642				131,879	471						825,992

(3,437,397)
3,437,397

Company:001 | Statind:DL | Journal Name:<All> | Service:ED

	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Sum
AN 453000	48,999	48,999	48,999	48,999	48,999	48,999	48,999	(115,989)	35,251	35,251	35,251	35,251	368,008
AN 454000	13,642	2,944	21,394	29,835	(21,250)	15,959	6,605	34,627	4,790	6,406	69,928	30,546	215,427
AN Total	62,641	51,943	70,393	78,834	27,749	64,958	55,604	(81,362)	40,041	41,657	105,179	65,797	583,435
ID 440000	15,664,154	13,848,396	13,610,275	10,574,001	9,564,226	8,498,831	9,473,508	11,496,147	9,981,113	7,708,828	10,460,137	15,286,868	136,166,484
ID 442200	8,319,128	7,994,353	8,961,627	7,408,244	7,227,839	7,164,402	7,728,169	8,782,800	8,405,162	6,996,573	7,051,087	8,264,063	94,303,446
ID 442300	4,644,242	4,515,183	4,536,442	4,766,257	4,673,255	4,706,804	4,580,308	4,952,215	5,002,911	4,541,557	4,545,433	3,970,445	55,435,051
ID 444000	197,639	200,731	288,978	247,132	234,566	234,607	234,587	234,591	232,974	231,336	194,898	265,222	2,797,260
ID 448000	27,801	20,620	26,419	18,365	15,151	14,064	16,274	22,345	14,989	11,424	17,043	23,944	228,437
ID 451000	6,848	6,004	12,296	9,908	9,264	7,968	1,944	4,520	6,752	7,774	5,200	4,012	82,490
ID 454000	104,124	104,124	104,124	104,134	96,164	104,124	80,050	80,050	69,605	80,050	487,277	129,720	1,543,544
ID 454100	1,347	1,347	1,347	1,347	1,347	1,347	376	376	376	376	1,773	1,773	13,136
ID 499000	173,017	(840,995)	(1,857,514)	430,491	(409,341)	(385,517)	1,234,925	24,297	(1,895,063)	468,201	3,114,322	824,693	881,516
ID 499200	(63,952)	(221,854)	(714,033)	420,236	(10,436)	26,723	958,688	(184,415)	(1,268,810)	428,024	1,110,647	(304,808)	176,010
ID 499300	(286,102)	1,953	201,927	(84,859)	70,781	(131,992)	402,195	24,674	(361,768)	(10,365)	(598,575)	483,566	-288,565
ID Total	28,788,247	25,629,861	25,171,887	23,895,255	21,472,815	20,241,361	24,711,025	25,437,600	20,188,242	20,463,778	26,389,241	28,949,498	291,338,810
MT 440000	3,037	2,443	2,142	1,793	1,324	959	640	792	666	767	1,893	2,891	19,346
MT 442200	5,359	5,736	5,275	4,118	2,839	2,217	1,310	1,085	1,299	1,096	2,184	5,047	37,565
MT 448000	6,268	5,265	4,395	3,218	2,292	1,721	1,025	969	1,125	1,222	3,592	5,732	36,824
MT 454000	-	-	-	-	-	-	50	70	-	-	-	-	120
MT Total	14,664	13,444	11,812	9,130	6,455	4,896	3,024	2,916	3,090	3,085	7,669	13,670	93,855
WA 440000	30,700,558	26,962,913	27,321,463	20,446,284	18,875,918	17,055,245	18,853,611	24,582,388	21,549,132	16,112,516	20,869,166	32,231,060	275,560,253
WA 442200	20,741,688	19,269,814	21,728,199	18,674,113	18,479,169	19,374,022	20,585,754	23,250,295	22,588,461	19,419,694	18,243,262	21,492,355	243,846,826
WA 442300	4,546,515	4,771,310	4,656,015	4,992,780	5,333,232	5,597,042	5,725,999	5,882,929	6,189,409	5,409,515	5,041,456	5,127,575	63,273,776
WA 444000	356,874	344,082	475,693	396,286	399,412	399,749	310,005	398,795	399,614	399,434	400,829	405,056	4,685,831
WA 448000	121,356	117,288	110,642	99,854	101,609	105,841	96,542	106,524	106,216	104,260	110,546	125,627	1,306,307
WA 451000	3,120	3,375	3,435	3,646	3,105	3,090	2,535	3,825	3,345	3,285	3,420	3,555	39,736
WA 454000	195,565	151,056	89,966	118,583	167,802	154,699	129,930	131,370	407,153	131,071	553,350	188,611	2,419,156
WA 454100	864	864	864	864	864	864	159	159	159	159	1,157	1,157	8,134
WA 499000	358,305	(1,894,629)	(3,050,283)	915,943	(828,737)	(633,696)	2,330,211	614,496	(3,796,103)	544,440	5,389,406	2,245,773	2,195,126
WA 499200	(183,285)	(767,263)	(1,511,041)	1,386,246	(136,861)	690,332	2,394,675	(1,121,420)	(2,712,104)	995,211	1,790,215	(532,132)	292,573
WA 499300	108,489	(176,442)	183,240	(59,974)	254,375	(184,100)	(111,035)	323,106	34,155	(320,334)	99,724	(220,627)	-69,423
WA Total	56,950,050	48,782,369	50,008,195	46,974,624	42,649,889	42,563,088	50,318,385	54,172,469	44,769,436	42,799,251	52,502,531	61,068,009	593,558,295

885,574,395

453 -368,008 0
454 -215,427 0
Tot 583,435
440 136,166,484
442 94,303,446
444 2,797,260
448 228,437
451 82,490
454 1,543,544
454 13,136
499 881,516
499 176,010
499 -288,565
Tot 291,338,810 0
440 19,346
442 37,565
448 36,824
454 120
Tot 93,855
440 275,560,253
442 243,846,826
444 4,685,831
448 1,306,307
451 39,736
454 2,419,156
454 8,134
499 2,195,126
499 292,573
499 -69,423
Tot 593,558,295 0

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	Injuries and Damages
	Adjustment Number	2.05
	Workpaper Reference	E-ID
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(328)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	(328)
25	Total Electric Expenses	(328)
26	OPERATING INCOME BEFORE FIT	328
FEDERAL INCOME TAX		
27	Current Accrual	69
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$259
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

**Avista Utilities
Electric System
Injuries and Damages Adjustment
Account 925
Twelve Months Ended December 31, 2022**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (Note 4)	690,590	462,301	228,288
Total	<u>690,590</u>	<u>462,301</u>	<u>228,288</u>
Revised Annual Expense-Actual Direct 6 yr avg	<u>173,489</u>	<u>133,932</u>	<u>39,557</u>
Increase (Decrease) in Expense	(517,101)	(328,369)	(188,731)
Allocation Note 4: Jurisdictional Four Factor	100.000%	66.943%	33.057%

Prep by: _____

**Avista Utilities
Injuries and Damages Adjustment
Twelve Months Ended December 31, 2022**

Six Year Average of Actual Injuries and Damages Payments

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
FY DEC 31,2016	202,277	22,344	224,621	21,509	11,290	32,800
FY DEC 31,2017	129,573	74,007	203,580	9,318	11,352	20,670
FY DEC 31,2018	97,945	57,368	155,314	41,667	286	41,953
FY DEC 31,2019	112,977	17,209	130,185	2,882	780	3,662
FY DEC 31,2020	195,430	30,205	225,636	88,300	20,529	108,829
FY DEC 31,2021	65,390	36,209	101,599	44,269	3,759	48,028
6 yr Avg	133,932	39,557	173,489	34,658	7,999	42,657

Payments from Account 228210 by Service and State

Month	ACCUM PROV FOR INJURY & DAMAGE			PAYMENT/REFUND INJURY & DAMAGE							
	228200	228200	228200	228210	228210	228210	228210	228210	228210		
	ED	GD	GD	ED	ED	ED	GD	GD	GD		
	AN	AN	OR	ID	WA	MT	ID	WA	OR		
202201	(6,840)			2,755	4,086						-
202202	(6,927)	(1,713)		3,504	3,423			1,713			-
202203	(164,252)	(5,248)		261				5,248			(163,991)
202204	(28,273)	(413)		2,971	25,302			413			-
202205	22,710			1,964	(24,674)						-
202206	(3,293)	(21,942)		1,640	1,654		1,840	20,102			-
202207	(7,348)			1,894	5,454						-
202208	(18,013)				18,013						-
202209	(9,946)	(15,339)	(1,582)	8,801	1,145		1,919	13,420	1,582		(0)
202210	(3,424)	(3,373)	(734)	2,916	509			3,373	734		(0)
202211	(17,979)		(3,850)		17,979				3,850		-
202212	(447,003)			9,503	12,500						(425,000)
	(690,590)	(48,028)	(6,166)	36,209	65,390	-	3,759	44,269	6,166		(588,991)

Source: General Ledger

Prep by: _____

ORGANIZATION_DESC	Accounting Period	AVA Jet	Jurisdiction		OR GD	Grand Total
			AN ED	Service GD		
L52 - Claims Accrual	202101	208-DC PAY	6,840			6,840
	202102	208-DC PAY	6,927	1,713		8,641
	202103	208-DC PAY	164,252	5,248		169,501
	202104	208-DC PAY	28,273	413		28,686
	202105	208-DC PAY	(22,710)			(22,710)
	202106	208-DC PAY	3,293	21,942		25,235
	202107	208-DC PAY	7,348			7,348
	202108	208-DC PAY	18,013			18,013
	202109	208-DC PAY	9,946	15,339	1,582	26,867
	202110	208-DC PAY	3,424	3,373	734	7,531
	202111	208-DC PAY	17,979		3,850	21,829
	202112	208-DC PAY	447,003			447,003
L52 - Claims Accrual Total			<u>690,590</u>	<u>48,028</u>	<u>6,166</u>	<u>744,784</u>

Prep by: _____

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	FIT/DFIT/ ITC Expense
	Adjustment Number	2.06
	Workpaper Reference	E-FIT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$0
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

AVISTA UTILITIES
Electric FIT Adjustment
[For the Twelve Months Ended December 31, 2022](#)

	System	Washington	Idaho
Taxable NOI per Results (Per E-FIT-12A)	(14,350,295)	(13,541,250)	(809,045)
Schedule M Reallocations and Adjustments			
(1) Open			
No change to Schedule M	0	0	0
Reallocated Taxable NOI	(14,350,295)	(13,541,250)	(809,045)
FIT Accrual per Results (Per E-FIT-12A)	(3,013,562)	(2,843,663)	(169,899)
Adjusted FIT Accrual	(3,013,562)	(2,843,663)	(169,899)
Total Current FIT Adjustment	0	0	0
Deferred FIT Adjustment			
(1) Open			
No Adj to Flow through per Amortization Schedule	0	0	0
Total Deferred FIT Adjustment	0	0	0
Amortized Investment Tax Credit Adjustment			
ITC Amortization per Results (Per E-FIT-12A)	(484,788)	(312,203)	(172,585)
Adjusted ITC Accrual	(484,788)	(312,203)	(172,585)
Amortized Investment Tax Credit - Noxon & Nine Mile	0	0	0
Net FIT/DFIT/ITC Adjustment	0	0	0
FIT Adjustment for Production Tax Credit *	0	0	0
* Production Tax Credit ceased April 2017			
Net Tax Adjustment	0	0	0
Effective Tax Rate Test			
Net Operating Income Before FIT	146,164,363	104,867,806	41,296,557
Less: ID ITC Deferred & Amortization	(8,644)	0	(8,644)
Less: Interest Charges	76,952,117	51,599,945	25,352,172
	69,212,246	53,267,861	15,953,029
Current FIT per ROO	(3,013,562)	(2,843,663)	(169,899)
Deferred FIT per ROO	9,603,926	9,003,691	600,235
Investment Tax Credit - Noxon and Nine Mile	(484,788)	(312,203)	(172,585)
Adjustment to Tax Expense	0	0	0
Adjusted FIT Expense	6,105,576	5,847,825	257,751
Effective Tax Rate	8.82%	10.98%	1.62%

			2022					
SCH M	Schedule Ms		Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
997082	Meal Disallowances	Perm	138,233	68,261	42,391	16,694	26,513	292,092
997120	Transportation Disallowance	Perm	44,905	22,567	13,663	5,643	8,663	95,441
			183,138	90,828	56,054	22,337	35,176	387,533
997000	Book Depreciation	Plant	126,450,479	61,430,459	28,502,993	11,132,738	16,710,054	244,226,723
997001	Contributions In Aid of Construction	Plant	9,434,989	4,741,665	1,296,310	535,335	194,735	16,203,034
997009	Rathdrum Turbine Lease	Plant	-	-	-	-	-	-
997048	AFUDC	Plant	(4,041,845)	(2,031,277)	(202,221)	(83,511)	(90,426)	(6,449,280)
997049	Tax Depreciation	Plant	(113,207,435)	(56,893,740)	(27,122,525)	(11,200,741)	(17,223,001)	(225,647,442)
997080	Book Transportation Depr	Plant	15,902,079	7,991,779	5,303,458	2,190,160	2,364,595	33,752,071
997101	Repairs 481 (a)	Plant	(45,144,587)	(22,687,948)	(4,213,228)	(1,739,929)	(7,026,885)	(80,812,577)
997111	CAPITALIZED TRANSPORTATION	Plant	(106,412)	(53,479)	(32,379)	(13,371)	(20,529)	(226,170)
997119	AFUDC Tax CPI	Plant	5,935,099	2,982,755	1,267,278	523,345	765,980	11,474,457
997128	Meters Expensed	Plant	(1,062,238)	(533,841)	(4,951,104)	(2,044,648)	(4,137,257)	(12,729,088)
997129	Mixed Service Costs (IDD#5)	Plant	(15,506,849)	(7,793,151)	(5,449,521)	(2,250,479)	(3,200,000)	(34,200,000)
			(21,346,720)	(12,846,778)	(5,600,939)	(2,951,101)	(11,662,734)	(54,408,272)
997002	Injuries and Damages	Temp	391,991	197,000	-	-	-	588,991
997004	Boulder Park Write Off	Temp	-	(112,280)	-	-	-	(112,280)
997005	FAS106 Current Retiree Medical Accrual	Temp	862,625	433,523	262,474	108,393	166,421	1,833,436
997007	Idaho PCA	Temp	-	(5,498,804)	-	-	-	(5,498,804)
997008	DSM Book Amortization	Temp	-	-	-	-	-	-
997010	Deferred Gas Credit and Refunds	Temp	-	-	(21,173,852)	(7,007,437)	(1,808,929)	(29,990,218)
997016	Redemption Expense	Temp	263,605	132,478	32,054	13,237	20,323	461,697
997018	DSM Tariff Rider	Temp	2,320,040	3,450,546	47,677	243,212	(556,280)	5,505,195
997020	FAS87 Current Pension Accrual	Temp	(591,238)	(297,134)	(179,898)	(74,292)	(114,064)	(1,256,626)
997027	Uncollectibles	Temp	(2,485,661)	(128,682)	(758,311)	(35,230)	(614,784)	(4,022,668)
997031	Decoupling Mechanism	Temp	24,193,224	7,650,807	2,452,749	(1,268,633)	328,297	33,356,444
997032	Interest Rate Swaps	Temp	(5,227,498)	(2,627,141)	(1,590,589)	(656,863)	(1,008,509)	(11,110,600)
997033	BPA Residential Exchange	Temp	(214,886)	67,435	-	-	-	(147,451)
997034	Montana Hydro Settlement	Temp	-	-	-	-	-	-
997035	SCH M (Leases)	Temp	109,568	54,105	14,205	5,594	7,433	190,905
997043	Washington Deferred Power Costs	Temp	(42,540,307)	-	-	-	-	(42,540,307)
997044	Non-Monetary Power Costs	Temp	(24,304)	(12,214)	-	-	-	(36,518)
997046	Nez Perce Settlement	Temp	(22,008)	5,188	-	-	-	(16,820)
997054	Spokane River Relicensing	Temp	-	-	-	-	-	-
997058	Colstrip Community Fund	Temp	-	-	-	-	-	-
997059	Spokane River Relicensing PME	Temp	-	-	-	-	-	-
997063	CDA Lake Settlement	Temp	588,385	295,700	-	-	-	884,085
997065	Amortization - Unbilled Revenue Add-Ins	Temp	941,523	(381,541)	488,020	263,795	278,600	1,590,397
997081	Deferred Compensation ¹	Temp	(23,367)	(11,743)	(7,110)	(2,936)	(4,508)	(49,664)
997083	Paid Time Off	Temp	387,253	194,619	117,831	48,660	74,710	823,073
997088	Deferred O&M Colstrip & CS2	Temp	-	848,699	-	-	-	848,699
997095	WA REC DEF	Temp	(627,838)	-	-	-	-	(627,838)
997096	CDA Settlement Costs	Temp	21,776	10,944	-	-	-	32,720
997099	Kettle Falls Diesel Leak	Temp	(12,023)	(6,042)	-	-	-	(18,065)
997102	Amort Idaho Earnings Test (254229)	Temp	-	-	-	-	-	-
997103	Def Project Compass	Temp	-	-	-	-	-	-
997104	Spokane River TDG	Temp	-	-	-	-	-	-
997105	WA Excess Nat Gas Line Extension	Temp	-	-	2,134,643	-	-	2,134,643
997107	MDM System	Temp	(16,082,644)	-	(2,810,915)	-	(340,825)	(19,234,384)
997108	PROV FOR RATE REFUND - TAX REFORM	Temp	-	-	-	-	-	-
997109	TAX REFORM AMORTIZATION	Temp	-	-	-	-	696,183	696,183
997110	FISERVE	Temp	634,310	284,323	284,910	205,138	69,379	1,478,060
997114	AFUDC DEBT CWIP	Temp	(1,064,731)	(535,093)	(323,969)	(133,789)	(205,412)	(2,262,994)
997115	AFUDC EQUITY TAX DEFERRAL	Temp	(1,374,326)	-	(353,442)	(343,138)	-	(2,070,906)
997117	Colstrip Plant ADJ	Temp	(3,816,888)	(1,846,450)	-	-	-	(5,663,338)
997118	Natural Gas Deprec Exp Deferral	Temp	-	-	-	(645,770)	-	(645,770)
997121	OR Corp. Activity Tax (CAT)	Temp	-	-	-	-	317,905	317,905
997122	Deferred Reg. Fees	Temp	-	-	-	-	(67,977)	(67,977)
997123	EIM Deferred O&M	Temp	-	16,670	-	-	-	16,670
997124	Colstrip Recovery Offset	Temp	-	-	-	-	-	-
997125	COVID-19 Dferral	Temp	2,649,061	-	409,564	-	738,656	3,797,281
997126	Prepaid Expenses	Temp	(446,415)	(224,351)	(135,832)	(56,094)	(86,124)	(948,816)
997127	CARES Act SS Deferral	Temp	(966,358)	(485,655)	(294,037)	(121,428)	(186,434)	(2,053,912)
997130	Wild Fire Resiliency Deferral	Temp	(5,934,537)	(5,463,743)	-	-	-	(11,398,280)
997131	OR Tax Strategy Deferral	Temp	-	-	-	-	(133,163)	(133,163)
997132	Battery Storage Deferral	Temp	426,652	-	-	-	-	426,652
997134	WA Revenue Deferral EIM Benefits	Temp	953,794	-	-	-	-	953,794
997135	CS2 Deferred Insurance Proceeds	Temp	785,585	-	-	-	-	785,585
997136	Accum Provision for Rate Refund-EIM	Temp	347,000	-	-	-	-	347,000
997137	CEIP	Temp	(66,892)	-	-	-	-	(66,892)
997133	Energy Affordability	Temp	-	-	-	-	(218,981)	(218,981)
			(45,645,529)	(3,988,836)	(21,383,828)	(9,457,581)	(2,648,083)	(83,123,857)
TOTAL	SCHEDULE Ms		(66,809,111)	(16,744,786)	(26,928,713)	(12,386,345)	(14,275,641)	(137,144,596)
	DFIT Plant - Calculated	-21%	4,482,811	2,697,823	1,176,197	619,731	2,449,174	11,425,737
	AFUDC Equity Flowthrough		154,832	77,989	31,787	12,138	18,917	295,663
	2022 EDIT Flow-through using RSGM		(6,014,705)	(3,029,828)	(1,249,672)	(477,181)	(818,056)	(11,589,441)
	OLD Flow Through DFIT, excluding EDIT		489,556	246,607	11,374	4,343	4,231	756,111
	Flow Through DFIT, excluding EDIT		25,035	12,611	5,441	2,078	3,214	48,379
	Tax Customer Credit Amortization		(13,881,576)	(11,620,820)	(7,265,716)	(1,083,908)	(633,953)	(34,485,973)
	Historic ITC Flow Through DFIT		38,283	16,329	-	-	-	54,612
	Plant DFIT		(14,705,764)	(11,599,288)	(7,290,588)	(922,799)	1,023,527	(33,494,912)
	Other DFIT (on Temp items)	-21%	9,585,561	837,656	4,490,604	1,986,092	556,097	17,456,010
	Tax Regularity Deferral & Amort Sch 467		-	-	-	-	(158,118)	-
	Tax Regularity Deferral & Amort Sch 178		-	-	-	(369,853)	-	(369,853)
	TOTAL DFIT Calculated using Schedule M's		(5,120,203)	(10,761,632)	(2,799,984)	693,439	1,421,507	(16,408,756)
	DFIT PER ROO		(4,877,885)	(11,020,585)	(2,663,645)	599,489	1,461,467	(16,501,159)
	Difference - Immaterial		242,318	(258,953)	136,339	(93,950)	39,960	65,714

2021	Total FT	Old FT	AFUDC	RSGM	FAS 106 FT	Total FT	E	GN	GS	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
1 Electric	(7,423,274)	708,038	(1,925,271)	(6,206,041)	37,622	(7,385,652)	100.000%			66.501%	33.499%				(4,911,533)	(2,474,120)	-	-	-
2 GAS	(1,059,119)	7,669	(50,457)	(1,016,332)	7,519	(1,051,600)		100.000%				72.37%	27.63%		-	-	(761,012)	(290,589)	-
3 GAS-Oregon	(507,860)	619	(9,259)	(499,220)	3,214	(504,646)			100.000%					100.000%	-	-	-	-	(504,646)
4 Utility - CD AA	(3,528,799)	39,784	(56,020)	(3,512,562)	-	(3,528,799)	70.695%	20.228%	9.077%	66.501%	33.499%	72.367%	27.633%	100.000%	(1,658,990)	(835,694)	(516,560)	(197,246)	(320,309)
5 Utility - CD AN	-	-	-	-	-	-	77.679%	22.321%	0.000%	66.501%	33.499%	72.367%	27.633%	100.000%	-	-	-	-	-
6 Rathdrum Turbine	(355,782)	-	(496)	(355,286)	24	(355,758)	100.000%			66.501%	33.499%				(236,583)	(119,175)	-	-	-
7	(12,874,834)	756,111	(2,041,504)	(11,589,441)	48,379	(12,826,455)									(6,807,105)	(3,428,989)	(1,277,571)	(487,835)	(824,955)
8 IDD #5 & Meters (I) (not included above)							E	GN	GS	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
9 Electric	(2,386,234)						100.000%	0.000%	0.000%	66.501%	33.499%	0.000%	0.000%	0.000%	(1,586,870)	(799,365)	-	-	-
10 GAS	(1,897,028)						0.000%	100.000%	0.000%	0.000%	0.000%	72.367%	27.633%	0.000%	-	-	(1,372,822)	(524,206)	-
11 GAS-Oregon	(1,158,496)						0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	100.000%	-	-	-	-	(1,158,496)
12 Utility - CD AA							70.695%	20.228%	9.077%	66.501%	33.499%	72.367%	27.633%	100.000%	-	-	-	-	-
13 Utility - CD AN							77.679%	22.321%	0.000%	66.501%	33.499%	72.367%	27.633%	100.000%	-	-	-	-	-
14 Total	(5,441,758)														(1,586,870)	(799,365)	(1,372,822)	(524,206)	(1,158,496)
ARAM							E	GN	GS	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
15 Electric	(6,206,041)						100.000%	0.000%	0.000%	66.501%	33.499%	0.000%	0.000%	0.000%	(4,127,080)	(2,078,962)	-	-	-
16 GAS	(1,016,332)						0.000%	100.000%	0.000%	0.000%	0.000%	72.367%	27.633%	0.000%	-	-	(735,489)	(280,843)	-
17 GAS-Oregon	(499,220)						0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	100.000%	-	-	-	-	(499,220)
18 Utility - CD AA	(3,512,562)						70.695%	20.228%	9.077%	66.501%	33.499%	72.367%	27.633%	100.000%	(1,651,357)	(831,849)	(514,183)	(196,338)	(318,835)
19 Utility - CD AN	-						77.679%	22.321%	0.000%	66.501%	33.499%	72.367%	27.633%	100.000%	-	-	-	-	-
20 Rathdrum Turbine	(355,286)						100.000%	0.000%	0.000%	66.501%	33.499%	0.000%	0.000%	0.000%	(236,269)	(119,017)	-	-	-
21 Total	(11,589,441)														(6,014,705)	(3,029,828)	(1,249,672)	(477,181)	(818,056)
Old FT							E	GN	GS	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
21 Electric	708,038						100.000%	0.000%	0.000%	66.501%	33.499%	0.000%	0.000%	0.000%	470,853	237,186	-	-	-
22 GAS	7,669						0.000%	100.000%	0.000%	0.000%	0.000%	72.367%	27.633%	0.000%	-	-	5,550	2,119	-
23 GAS-Oregon	619						0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	100.000%	-	-	-	-	619
24 Utility - CD AA	39,784						70.695%	20.228%	9.077%	66.501%	33.499%	72.367%	27.633%	100.000%	18,703	9,422	5,824	2,224	3,611
25 Total	756,111														489,556	246,607	11,374	4,343	4,231
FAS 106 FT							E	GN	GS	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
26 Electric	37,646						100.000%	0.000%	0.000%	66.501%	33.499%	0.000%	0.000%	0.000%	25,035	12,611	-	-	-
27 GAS	7,519						0.000%	100.000%	0.000%	0.000%	0.000%	72.367%	27.633%	0.000%	-	-	5,441	2,078	-
28 GAS-Oregon	3,214						0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	100.000%	-	-	-	-	3,214
29 Total	48,379														25,035	12,611	5,441	2,078	3,214
AFUDC							E	GN	GS	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
30 Electric	(1,925,768)						100.000%	0.000%	0.000%	66.501%	33.499%	0.000%	0.000%	0.000%	(1,280,655)	(645,113)	-	-	-
31 GAS	(50,457)						0.000%	100.000%	0.000%	0.000%	0.000%	72.367%	27.633%	0.000%	-	-	(36,514)	(13,943)	-
32 GAS-Oregon	(9,259)						0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	100.000%	-	-	-	-	(9,259)
33 Utility - CD AA	(56,020)						70.695%	20.228%	9.077%	66.501%	33.499%	72.367%	27.633%	100.000%	(26,337)	(13,267)	(8,200)	(3,131)	(5,085)
34 Total	(2,041,504)														(1,306,991)	(658,380)	(44,715)	(17,074)	(14,344)

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	Office Space Charges to Non-Utility
	Adjustment Number	2.07
	Workpaper Reference	E-OSC
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(31)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	(31)
25	Total Electric Expenses	(31)
26	OPERATING INCOME BEFORE FIT	31
FEDERAL INCOME TAX		
27	Current Accrual	7
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$24
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2022

	<u>TOTAL</u>	<u>ELECTRIC</u>	<u>GAS-North</u>	<u>OR</u>
Total Company Allocation to Non-Utility --	OSC-2 \$ 64,590	\$45,662	\$13,065	\$5,863
Per utility 4 factor note 7 *	100.000%	70.695%	20.228%	9.077%
Per jurisdictional 4 factor note 4 * (WA portion only).		66.943%	71.746%	
Allocation to WA by service	<u>\$39,941</u>	<u>\$30,567</u>	<u>\$9,374</u>	
Adjustment to remove portion of office space for Non-Utility		-30,567	-9,374	

* See Results of Operations Report E-ALL-12A and G-ALL-12A

Prep by: _____

Date: 4/25/2023

Mgr. Review: _____

**AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

Total hours charged **OSC-3** 24,978

(Excluding Executive Officers)

Hours charged 21,696

FTEs 10.43 a

Standard office space 99 b square feet
 \$36.95 c Office Space Cost / per sq ft.
 \$5,562 d Annual Cost/Workstation

\$ 96,061 a*b*c+ a*d

(Executive Officers)

Hours charged **OSC-3** 3,282

FTEs 1.58 a

Average Executive Square footage 203 b square feet
 \$36.95 c Office Space Cost / per sq ft.
 \$7,840 d Annual Cost/Workstation

\$ 24,196 a*b*c+ a*d

\$ 120,257 **All Employees**

Less: Amount Recorded in GL
 CBR Adjustment

\$ (55,667)
\$ 64,590

OSC-1

Notes:

(c) Office space rate is \$36.95, developed by Facilities, which includes Office Building Operating and Fixed Costs. Including Utilities, Admin, Security, HVAC, Electrical Systems, Building and Grounds Operations & Maintenance, Remodeling, Cafeteria Space, Depreciation and Property Tax.

(d) Approximate annual incremental costs for laptop, phone, cell phone, monitor, mouse and keyboard is \$5,562 per workstation for non-officers.

Prep by: _____

Date: 4/25/2023

Mgr. Review: _____

12ME 12.31.2022

	Officers (EO1 Org)	Non-Officers	Total
Subs	2,202	8,773	10,975
Non-utility	1,080	12,923	14,003
Total	3,282	21,696	24,978

Hours spent by employees on non-utility/subs activities.

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjustment Number	2.08
	Workpaper Reference	E-RET
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
15	Taxes	21
16	Total Distribution	21
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	21
26	OPERATING INCOME BEFORE FIT	(21)
	FEDERAL INCOME TAX	
27	Current Accrual	(4)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$17)
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Avista Utilities
Restate Public Utility Excise Tax to Actual
TWELVE MONTHS ENDED DECEMBER 31, 2022

* Actual Payments:	Electric	Gas
January/22	RET-4 2,207,026	RET-4 1,272,826
February/22	RET-4 2,009,413	RET-4 1,077,243
March/22	RET-4 2,126,848	RET-4 1,012,925
April/22	RET-4 1,778,780	RET-4 671,205
May/22	RET-4 1,731,578	RET-4 549,598
June/22	RET-4 1,742,838	RET-4 357,912
July/22	RET-4 1,808,537	RET-4 220,630
August/22	RET-4 2,103,835	RET-4 197,502
September/22	RET-4 1,998,777	RET-4 207,280
October/22	RET-4 956,193	RET-4 259,766
November/22	RET-4 1,885,918	RET-4 841,545
December/22	RET-4 2,416,769	RET-4 1,630,555
Total Actual Payments	22,766,510	8,298,988
Add Back: Credits for Solar REC's Paid to Customers	RET-4 658,949	0
Total Paid adjusted for credits to customers	23,425,459	8,298,988
Washington State Excise Tax amount reflected in results	RET-2 23,403,190	RET-2 8,295,586
Timing Difference -Remove Dec 2021 Entry Recorded in Jan 2022	RET-2 (59,477)	RET-2 (885)
Timing Difference -Add Dec 2022 Entry Recorded in Jan 2023	RET-3 80,745	RET-3 4,288
Total Expense	\$23,424,458	\$8,298,988
Adjustment of Washington State Excise Tax	21,268	3,402

* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),
(these values now incorporate LIHEAP tax credit and Renewable energy credits
as assigned to service).

(1)	LIHEAP Tax credit assigned to service	RET-4 (190,778)	RET-4 (127,185)
	LIHEAP Tax credit benefit to acct 908610	RET-3 190,778	RET-3 127,185
		<u>0.00</u>	<u>0.00</u>

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

Transaction Analysis Selection: Accounting Period : 202201-202212, GI Ferc Account : '408110'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA ED 2022 Excise LIHEAP Tax Credit	(190,778)	(190,778)	-	-
				<u>(190,778)</u>	<u>(190,778)</u>	<u>-</u>	<u>-</u>
		RET-1	WA ED Excise Tax Sign Correction Feb 2022	(31,344)	(31,344)		
			WA Electric Excise Tax True Up Dec 2021	59,477	59,477		
			WA Electric Excise Tax Current Month	23,239,780	23,239,780		
			WA Electric Excise Tax True Up	326,055	326,055		
				<u>23,593,968</u>	<u>23,593,968</u>	<u>-</u>	<u>-</u>
			WA Natural gas "Other" April 2022 Estimate	798	798		
			WA Natural gas "Other" April 2022 True Up	178	178		
			WA Natural gas "Other" August 2022 Estimate	428	428		
			WA Natural gas "Other" August 2022 True Up	(68)	(68)		
			WA Natural gas "Other" Dec 2021 True Up	(2)	(2)		
			WA Natural gas "Other" Dec 2022 Estimate	2,084	2,084		
			WA Natural gas "Other" Feb 2022 Estimate	1,270	1,270		
			WA Natural gas "Other" Feb 2022 True Up	164	164		
			WA Natural gas "Other" Jan 2022 Estimate	1,885	1,885		
			WA Natural gas "Other" Jan 2022 True Up	(724)	(724)		
			WA Natural gas "Other" July 2022 Estimate	568	568		
			WA Natural gas "Other" June 2022 Estimate	684	684		
			WA Natural gas "Other" June 2022 True Up	(183)	(183)		
			WA Natural gas "Other" March 2022 Estimate	1,356	1,356		
			WA Natural gas "Other" March 2022 True Up	(322)	(322)		
			WA Natural gas "Other" May 2022 Estimate	1,095	1,095		
			WA Natural gas "Other" May 2022 True Up	(82)	(82)		
			WA Natural gas "Other" Nov 2022 Estimate	834	834		
			WA Natural gas "Other" Nov 2022 True Up	36	36		
			WA Natural gas "Other" Oct 2022 Estimate	669	669		
			WA Natural gas "Other" Oct 2022 True Up	(196)	(196)		
			WA Natural gas "Other" Sept 2022 Estimate	423	423		
			WA Natural gas "Other" Sept 2022 True Up	(11)	(11)		
				<u>10,884</u>	<u>10,884</u>	<u>-</u>	<u>-</u>
		B-A=		A			
		23,403,189.95	RET-1				
		Total for ED 408110	Results Report E-OTX-12A / B	23,414,074	23,414,074	-	-
			WA GD 2022 Excise LIHEAP Tax Credit	(127,185)		(127,185)	-
			WA Gas Excise Tax True Up Dec 2021	885		885	-
			WA Gas Excise Tax Current Month	8,411,691		8,411,691	-
			WA Gas Excise Tax True Up	3,139		3,139	-
		RET-1	WA GD Excise Tax Sign Correction Feb 2022	7,055		7,055	-
				<u>8,295,586</u>	<u>-</u>	<u>8,295,586</u>	<u>-</u>
		Total for GD 408110	Results Report G-OTX-12A / RET-1	8,295,586	-	8,295,586	-
		Total		31,709,659	23,414,074	8,295,586	-

Transaction Analysis Selection: Accounting Period : '2022%' , GI Ferc Account : '908610'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM	
908610	ED	WA	Aug 2022 - LIHEAP from St. of WA DOR	44,858	44,858	-	-	
			Oct 2022 - LIHEAP from St. of WA DOR	54,466	54,466	-	-	
			Sept 2022 - LIHEAP from St. of WA DOR	91,454	91,454	-	-	
				-	-	-	-	
				RET-1	190,778	190,778	-	-
	GD	WA	Aug 2022 - LIHEAP from St. of WA DOR	29,905	-	29,905	-	
			Oct 2022 - LIHEAP from St. of WA DOR	36,311	-	36,311	-	
			Sept 2022 - LIHEAP from St. of WA DOR	60,969	-	60,969	-	
				-	-	-	-	
				-	-	-	-	
RET-1			127,185	-	127,185	-		
Total				317,963	190,778	127,185	-	

Transaction Analysis Selection: Accounting Period : '202301' , GI Ferc Account : '408110'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM	
408110	ED	WA	WA Electric Excise Tax Current Month	2,614,564	2,614,564	-	-	
			WA Electric Excise Tax True Up Dec 2022	RET-1	80,745	80,745	-	-
			WA Natural gas "Other" Dec 2022 True Up	709	709	-	-	
			WA Natural gas "Other" Jan 2023 Estimate	2,716	2,716	-	-	
			Sub-total	2,698,734	2,698,734	-	-	
	GD	WA	WA Gas Excise Tax Current Month	1,671,300	-	1,671,300	-	
			WA Gas Excise Tax True Up Dec 2022	RET-1	4,288	-	4,288	-
			Sub-total	1,675,588	-	1,675,588	-	
	Total				4,374,322	2,698,734	1,675,588	-

STATE OF WASHINGTON COMBINED EXCISE TAX RETURN

<u>STATE BUSINESS & OCCUPATION TAX</u>		<u>Summary</u>	<u>January/22</u>	<u>February/22</u>	<u>March/22</u>	<u>April/22</u>	<u>May/22</u>	<u>June/22</u>	<u>July/22</u>	<u>August/22</u>	<u>September/22</u>	<u>October/22</u>	<u>November/22</u>	<u>December/22</u>
STATE PUBLIC UTILITY TAX														
<u>Power - Electricity Addendum</u>														
Adjusted Gross Amount		609,437,746	56,980,093	51,965,454	54,989,467	46,007,234	44,674,749	44,986,044	47,873,517	55,737,701	52,741,675	43,198,736	48,919,608	61,363,468
Total Deductions		(265,259)	1,064	88,212	80,407	84,265	(29,587)	(9,000)	24,231	288,256	(87,532)	94,283	230,661	(1,030,517)
Taxable Amount		609,703,005	56,979,029	51,877,242	54,909,060	45,922,969	44,704,336	44,995,045	47,849,286	55,449,446	52,829,207	43,104,453	48,688,947	62,393,986
Tax Due @	0.038734	23,616,236.19	2,207,025.70	2,009,413.10	2,126,847.53	1,778,780.29	1,731,577.74	1,742,838.06	1,853,394.25	2,147,778.82	2,046,286.50	1,669,607.88	1,885,917.67	2,416,768.65
Renewable Energy Credit	RET-1	(658,948.56)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(658,948.56)	0.00	0.00
Community Solar Credit	RET-1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60% Allocated LIHEAP Credit	RET-1	(190,777.55)	0.00	0.00	0.00	0.00	0.00	0.00	(44,857.52)	(43,943.84)	(47,509.82)	(54,466.37)	0.00	0.00
Commuter Trip Reduction	RET-1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Electric Tax:		22,766,510.08	2,207,025.70	2,009,413.10	2,126,847.53	1,778,780.29	1,731,577.74	1,742,838.06	1,808,536.73	2,103,834.98	1,998,776.68	956,192.95	1,885,917.67	2,416,768.65
			RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1
<u>Gas Distribution Addendum</u>														
Adjusted Gross Amount		218,756,382.04	33,043,277.45	27,977,151.63	26,306,376.40	17,423,929.09	14,239,304.62	9,275,845.47	6,515,042.36	5,952,865.16	6,201,138.28	7,719,496.51	21,896,622.20	42,205,332.86
Deductions		8,389.81	31.42	11,332.53	10,293.15	(910.81)	(28,552.23)	(15,745.06)	11,019.36	65,056.38	(2,217.45)	33,191.00	49,659.05	(124,767.53)
Taxable Amount		218,747,992.23	33,043,246.03	27,965,819.10	26,296,083.25	17,424,839.90	14,267,856.85	9,291,590.53	6,504,023.00	5,887,808.78	6,203,355.73	7,686,305.51	21,846,963.15	42,330,100.39
Tax Due @	0.03852	8,426,172.66	1,272,825.84	1,077,243.35	1,012,925.13	671,204.83	549,597.85	357,912.07	250,534.97	226,798.39	238,953.26	296,076.49	841,545.02	1,630,555.47
40% Allocated LIHEAP Credit	RET-1	(127,185.05)	0.00	0.00	0.00	0.00	0.00	0.00	(29,905.02)	(29,295.90)	(31,673.22)	(36,310.91)	0.00	0.00
Total Gas Tax:		8,298,987.61	1,272,825.84	1,077,243.35	1,012,925.13	671,204.83	549,597.85	357,912.07	220,629.95	197,502.49	207,280.04	259,765.58	841,545.02	1,630,555.47
			RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	Net Gains & Losses
	Adjustment Number	2.09
	Workpaper Reference	E-NGL
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	(72)
	Regulatory Amortizations	
15	Taxes	-
16	Total Distribution	(72)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(72)
26	OPERATING INCOME BEFORE FIT	72
	FEDERAL INCOME TAX	
27	Current Accrual	15
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$57
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Avista Utilities
 Property Dispositions
 12 Months ended December 31, 2022

Year	Gain(Loss)	AMORTIZATION PERIOD																					TOTAL	
		2011	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		2033
2008	172,857	17,286	17,286	17,286	17,286	17,286	17,286																	172,860
2009	35,772	3,577	3,577	3,577	3,577	3,577	3,577	3,577																35,770
2010	10,483	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048															10,480
2011	(261)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(27)														(261)
2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0										0
2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0										0
2014	234,734			23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,477											234,734
2015	204,354				20,435	20,435	20,435	20,435	20,435	20,435	20,435	20,435	20,435	20,435	20,435									204,354
2016	120,036					12,004	12,004	12,004	12,004	12,004	12,004	12,004	12,004	12,004	12,004	12,004								120,036
2017	36,793							3,679	3,679	3,679	3,679	3,679	3,679	3,679	3,679	3,679	3,679							36,793
2018	(15,051)								(1,505)	(1,505)	(1,505)	(1,505)	(1,505)	(1,505)	(1,505)	(1,505)	(1,505)	(1,505)						(15,050)
2019	(9,410)									(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)					(9,410)
2020	0										0	0	0	0	0	0	0	0	0	0	0	0	0	0
2021	105,742										10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	10,574	105,742
2022	37,813											3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	37,813
Total	1,943,991	79,690	80,530	92,985	89,002	94,465	81,476	62,685	58,167	57,118	67,719	71,501	71,505	48,028	27,592	15,589	11,910	13,415	14,356	14,356	3,781	3,781	3,781	1,943,987

Amortize 12.31.22 - WA E	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
	5,958	5,958	5,958	5,958	5,958	5,958	5,958	5,958	5,958	5,958	5,958	5,958	71,501

Year	Gain(Loss)	AMORTIZATION PERIOD																					TOTAL	
		2011	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		2033
2008	3,452	345	345	345	345	345	347																	3,452
2009	1,496	150	150	150	150	150	150	146																1,496
2010	426	43	43	43	43	43	43	43	39															426
2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2014	56,272			5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,629											56,272
2015	37,065				3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707									37,065
2016	31,613					3,161	3,161	3,161	3,161	3,161	3,161	3,161	3,161	3,161	3,161	3,161								31,613
2017	0						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2018	0						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2019	(15,629)								(1,563)	(1,563)	(1,563)	(1,563)	(1,563)	(1,563)	(1,563)	(1,563)	(1,563)	(1,563)	(1,563)	(1,563)				(15,629)
2020	0									0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2021	(595)										(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(595)
2022	0											0	0	0	0	0	0	0	0	0	0	0	0	0
Total	243,695	2,938	620	6,241	9,885	13,033	13,035	12,684	10,971	10,932	10,872	10,872	10,874	5,245	1,539	(1,622)	(1,622)	(1,622)	(60)	(60)	0	0	0	243,707

Amortize 12.31.22 - WA G	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
	906	906	906	906	906	906	906	906	906	906	906	906	10,872

Avista Utilities
 Property Dispositions
 12 Months ended December 31, 2022

Description	Gain (Loss)	Svc/ Juris Alloc	Total Electric	WA Electric	ID Electric	North Gas	WA Gas	ID Gas	OR Gas	TOTAL
1 Kootenai Property	NGL-3 14,849	ZZ.ZZ								
2 Hemmingston Farms Parcel	NGL-3 3,910	ED.AN	3,910	2,617	1,392					3,909.74
3 Greensferry Parcel	NGL-3 52,576	ED.AN	52,576	35,196	17,380					52,575.84
4 Boulder Property	NGL-3 1,787,568	ZZ.ZZ								-
5 Irvin Parcel	NGL-3 (111,044)	ZZ.ZZ								-
Total Gain	\$ 1,747,858		\$ 56,486	\$ 37,813	\$ 18,772	\$ -	\$ -	\$ -	\$ -	56,485.58
Net Gain for Amortization (421100 & 421200)	<u>\$ 1,747,858</u>		<u>\$ 56,486</u>	<u>\$ 37,813</u>	<u>\$ 18,772</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,486</u>

Jurisdictional allocators:

1 (Production/Transmission Ratio)		100.000%	64.400%	35.600%					
4 (Jurisdictional 4-Factor)		100.000%	66.943%	33.057%	100.000%	71.746%	28.254%		
7 CD.AA	100.000%		70.695%		20.228%			9.077%	
9 CD.WA	100.00%		77.679%		22.321%				

SCHEDULE 27
for YTD December 31, 2022
OTHER PROPERTY DISPOSITIONS

	BOOK	TAX	BALANCE CHECK to Disposition Tab
1. (a) Brief Description of Property Disposed:	Orphaned Kootenai Property		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price	15,000.00		
(f) Expense of Sale			
(g) Original Cost:	151.50		
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	14,848.50		14,848.50
2. (a) Brief Description of Property Disposed:	Hemmingston Farms Parcel		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price	3,910.74		
(f) Expense of Sale			
(g) Original Cost:	1.00		
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	3,909.74		3,909.74
3. (a) Brief Description of Property Disposed:	Greensferry Parcel & Easement		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price	106,693.78		
(f) Expense of Sale			
(g) Original Cost:	3,544,724.92		
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	52,575.84		52,575.84
4. (a) Brief Description of Property Disposed:	Boulder Property		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price	1,787,567.59		
(f) Expense of Sale			
(g) Original Cost:	40,896.12		
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	1,787,567.59		1,787,567.59
5. (a) Brief Description of Property Disposed:	Irvin Parcel		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price	-		
(f) Expense of Sale			
(g) Original Cost:	1,900,622.33		
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	(111,044)		(111,043.98)
6. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property			-
7. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			

Prep by: _____ 1st Review: _____

**SCHEDULE 27
for YTD December 31, 2022
OTHER PROPERTY DISPOSITIONS**

	BOOK	TAX	BALANCE CHECK to Disposition Tab
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property			-
8. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property			-
9. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property			-
10. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price		-	
(f) Expense of Sale		-	
(g) Original Cost:		-	
(h) Accumulated Depreciation		-	
(i) Location			
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property		-	-
			1,747,857.69 Total
			reconciled to gain/loss on GL

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	Weather Normalization
	Adjustment Number	2.10
	Workpaper Reference	E-WN
REVENUES		
1	Total General Business	(\$13,014)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(13,014)
5	Other Revenue	10,730
6	Total Electric Revenue	(2,284)
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
15	Taxes	(502)
16	Total Distribution	(502)
17	Customer Accounting	(46)
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(26)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	(26)
25	Total Electric Expenses	(574)
26	OPERATING INCOME BEFORE FIT	(1,710)
FEDERAL INCOME TAX		
27	Current Accrual	(359)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$1,351)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

12.2022	Total	January	February	March	April	May	June	July	August	September	October	November	December
Normal DDH	6,509	1,096	927	775	548	298	133	25	27	162	533	861	1,124
Actual DDH	6,677	1,098	930	688	679	421	123	5	3	59	302	1,090	1,279
Unbilled DDH	-168	-2	-3	87	-131	-123	10	20	24	103	231	-229	-155
Normal DDC	533	0	0	0	0	15	57	223	193	44	1	0	0
Actual DDC	765	0	0	0	0	0	37	294	353	80	1	0	0
Unbilled DDC	-232	0	0	0	0	15	20	-71	-160	-36	0	0	0

Rate Group

WA Res Sched 1	-102,767,540	-259,983	-389,974	11,309,252	-12,119,463	-6,774,114	7,069,351	-21,576,000	-48,863,497	-10,990,709	21,516,553	-21,292,611	-20,396,345
No of Cust	226,862	226,072	226,072	226,072	226,198	224,591	228,412	226,275	227,399	227,325	227,739	227,337	228,851
Usage/DDH		0.575	0.575	0.575	0.409	0.409	0.409	0.000	0.000	0.000	0.409	0.409	0.575
Usage/DDC		0.000	0.000	0.000	1.343	1.343	1.343	1.343	1.343	1.343	1.343	1.343	0.000
WA Res Sched 11	-1,165,861	-6,945	-10,418	302,117	-74,556	-211,059	74,603	-189,360	-427,829	-96,399	481,100	-455,100	-552,015
No of Cust	9,802	10,366	10,366	10,366	2,889	10,343	10,552	10,459	10,486	10,501	10,572	10,088	10,631
Usage/DDH		0.335	0.335	0.335	0.197	0.197	0.197	0.000	0.000	0.000	0.197	0.197	0.335
Usage/DDC		0.000	0.000	0.000	0.255	0.255	0.255	0.255	0.255	0.255	0.255	0.255	0.000
WA Com Sched 11	-10,196,849	-25,949	-38,924	1,128,783	-605,902	-41,609	758,406	-2,488,924	-5,608,606	-1,265,775	1,075,314	-1,030,236	-2,053,427
No of Cust	23,692	23,633	23,633	23,633	23,719	23,508	24,023	23,670	23,669	23,741	23,872	23,071	24,131
Usage/DDH		0.549	0.549	0.549	0.195	0.195	0.195	0.000	0.000	0.000	0.195	0.195	0.549
Usage/DDC		0.000	0.000	0.000	1.481	1.481	1.481	1.481	1.481	1.481	1.481	1.481	0.000
WA Ind Sched 11	-68,338	-312	-468	13,574	-14,918	-11,754	4,011	-9,602	-21,637	-4,868	25,769	-23,949	-24,184
No of Cust	98	99	99	99	98	96	103	99	99	99	96	90	99
Usage/DDH		1.576	1.576	1.576	1.162	1.162	1.162	0.000	0.000	0.000	1.162	1.162	1.576
Usage/DDC		0.000	0.000	0.000	1.366	1.366	1.366	1.366	1.366	1.366	1.366	1.366	0.000
WA Res Sched 21	-705,540	-2,670	-4,006	116,166	-97,544	-62,373	46,398	-138,281	-311,619	-70,114	172,005	-151,139	-202,363
No of Cust	44	45	45	45	44	44	44	44	44	44	44	39	44
Usage/DDH		29.672	29.672	29.672	16.923	16.923	16.923	0.000	0.000	0.000	16.923	16.923	29.672
Usage/DDC		0.000	0.000	0.000	44.264	44.264	44.264	44.264	44.264	44.264	44.264	44.264	0.000
WA Com Sched 21	-9,942,649	-18,687	-28,030	812,867	0	609,297	819,013	-2,851,479	-6,401,436	-1,452,234	0	0	-1,431,960
No of Cust	1,586	1,604	1,604	1,604	1,602	1,596	1,609	1,578	1,572	1,585	1,586	1,501	1,586
Usage/DDH		5.825	5.825	5.825	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	5.825
Usage/DDC		0.000	0.000	0.000	25.451	25.451	25.451	25.451	25.451	25.451	25.451	25.451	0.000
WA Total Sched 31	-9,134,295	0	0	0	0	594,612	809,163	-2,805,569	-6,299,774	-1,432,727	0	0	0
No of Cust	2,533	2,529	2,529	2,529	2,524	2,522	2,574	2,514	2,505	2,532	2,549	2,478	2,608
Usage/DDH		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Usage/DDC		0.000	0.000	0.000	15.718	15.718	15.718	15.718	15.718	15.718	15.718	15.718	0.000

12.2022	Total	January	February	March	April	May	June	July	August	September	October	November	December
ID Res Sched 1	-48,550,278	-134,174	-201,261	5,836,561	-6,750,657	-4,342,764	3,184,230	-9,479,108	-21,391,098	-4,840,001	11,989,239	-11,891,564	-10,529,681
No of Cust	115,917	115,468	115,468	115,468	115,542	115,659	115,622	115,692	115,853	116,503	116,371	116,431	116,925
Usage/DDH		0.581	0.581	0.581	0.446	0.446	0.446	0.000	0.000	0.000	0.446	0.446	0.581
Usage/DDC		0.000	0.000	0.000	1.154	1.154	1.154	1.154	1.154	1.154	1.154	1.154	0.000
ID Res Sched 11	-853,342	-3,701	-5,551	160,991	-162,262	-127,140	47,797	-124,369	-282,680	-63,741	291,711	-289,275	-295,122
No of Cust	6,422	6,359	6,359	6,359	6,352	6,397	6,433	6,393	6,448	6,462	6,476	6,478	6,543
Usage/DDH		0.291	0.291	0.291	0.195	0.195	0.195	0.000	0.000	0.000	0.195	0.195	0.291
Usage/DDC		0.000	0.000	0.000	0.274	0.274	0.274	0.274	0.274	0.274	0.274	0.274	0.000
ID Com Sched 11	-8,257,997	-15,312	-22,968	666,063	-761,641	-317,093	596,255	-1,900,967	-4,326,384	-970,848	1,361,951	-1,340,163	-1,226,890
No of Cust	17,192	17,051	17,051	17,051	17,050	17,142	17,198	17,130	17,300	17,254	17,290	17,162	17,629
Usage/DDH		0.449	0.449	0.449	0.341	0.341	0.341	0.000	0.000	0.000	0.341	0.341	0.449
Usage/DDC		0.000	0.000	0.000	1.563	1.563	1.563	1.563	1.563	1.563	1.563	1.563	0.000
ID Ind Sched 11	-48,871	-185	-278	8,053	-7,583	-5,254	3,019	-8,392	-18,913	-4,292	13,141	-13,713	-14,474
No of Cust	116	114	114	114	116	114	119	116	116	117	114	120	115
Usage/DDH		0.812	0.812	0.812	0.499	0.499	0.499	0.000	0.000	0.000	0.499	0.499	0.812
Usage/DDC		0.000	0.000	0.000	1.019	1.019	1.019	1.019	1.019	1.019	1.019	1.019	0.000
ID Res Sched 21	-160,751	-546	-819	23,744	-18,987	-10,990	10,566	-32,364	-72,933	-16,410	33,480	-33,190	-42,302
No of Cust	18	18	18	18	18	18	18	18	18	18	18	18	18
Usage/DDH		15.162	15.162	15.162	8.052	8.052	8.052	0.000	0.000	0.000	8.052	8.052	15.162
Usage/DDC		0.000	0.000	0.000	25.324	25.324	25.324	25.324	25.324	25.324	25.324	25.324	0.000
ID Com Sched 21	-3,481,781	-6,933	-10,399	301,584	0	230,143	302,277	-1,045,001	-2,258,337	-512,622	0	0	-482,493
No of Cust	711	745	745	745	745	737	726	707	678	684	678	668	669
Usage/DDH		4.653	4.653	4.653	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4.653
Usage/DDC		0.000	0.000	0.000	20.818	20.818	20.818	20.818	20.818	20.818	20.818	20.818	0.000
ID Total Sched 31	-3,013,409	0	0	0	0	193,032	259,900	-907,715	-2,095,348	-463,278	0	0	0
No of Cust	1,534	1,533	1,533	1,533	1,539	1,530	1,545	1,520	1,557	1,530	1,537	1,492	1,556
Usage/DDH		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Usage/DDC		0.000	0.000	0.000	8.411	8.411	8.411	8.411	8.411	8.411	8.411	8.411	0.000
Total Electric Adjustment	-198,347,501	-475,397	-713,096	20,679,755	-20,613,513	-10,277,066	13,984,989	-43,557,131	-98,380,091	-22,184,018	36,960,263	-36,520,940	-37,251,256
WA subtotal	-133,981,072	-314,546	-471,820	13,682,759	-12,912,383	-5,897,000	9,580,945	-30,059,215	-67,934,398	-15,312,826	23,270,741	-22,953,035	-24,660,294
ID subtotal	-64,366,429	-160,851	-241,276	6,996,996	-7,701,130	-4,380,066	4,404,044	-13,497,916	-30,445,693	-6,871,192	13,689,522	-13,567,905	-12,590,962
Summarize by Schedule													
WA Sch 1	-102,767,540	-259,983	-389,974	11,309,252	-12,119,463	-6,774,114	7,069,351	-21,576,000	-48,863,497	-10,990,709	21,516,553	-21,292,611	-20,396,345
WA Sch 11	-11,431,048	-33,206	-49,810	1,444,474	-695,376	-264,422	837,020	-2,687,886	-6,058,072	-1,367,042	1,582,183	-1,509,285	-2,629,626
WA Sch 21	-10,648,189	-21,357	-32,036	929,033	-97,544	546,924	865,411	-2,989,760	-6,713,055	-1,522,348	172,005	-151,139	-1,634,323
WA Sch 31	-9,134,295	0	0	0	0	594,612	809,163	-2,805,569	-6,299,774	-1,432,727	0	0	0
ID Sch 1	-48,550,278	-134,174	-201,261	5,836,561	-6,750,657	-4,342,764	3,184,230	-9,479,108	-21,391,098	-4,840,001	11,989,239	-11,891,564	-10,529,681
ID Sch 11	-9,160,210	-19,198	-28,797	835,107	-931,486	-449,487	647,071	-2,033,728	-4,627,977	-1,038,881	1,666,803	-1,643,151	-1,536,486
ID Sch 21	-3,642,532	-7,479	-11,218	325,328	-18,987	219,153	312,843	-1,077,365	-2,331,270	-529,032	33,480	-33,190	-524,795
ID Sch 31	-3,013,409	0	0	0	0	193,032	259,900	-907,715	-2,095,348	-463,278	0	0	0

12.2022	Total	January	February	March	April	May	June	July	August	September	October	November	December
Revenue Adjustment													
WA Sch 1	(\$10,582,561)	(\$26,560)	(\$39,840)	\$1,155,353	(\$1,238,124)	(\$692,043)	\$722,205	(\$2,204,204)	(\$4,991,895)	(\$1,122,811)	\$2,198,131	(\$2,175,253)	(\$2,167,520)
WA Sch 11	(\$1,002,641)	(\$2,912)	(\$4,369)	\$126,695	(\$60,991)	(\$23,192)	\$73,415	(\$235,754)	(\$531,353)	(\$119,903)	\$138,773	(\$132,379)	(\$230,671)
WA Sch 21	(\$734,576)	(\$1,474)	(\$2,211)	\$64,122	(\$6,732)	\$37,749	\$59,731	(\$206,353)	(\$463,335)	(\$105,072)	\$11,872	(\$10,432)	(\$112,441)
WA Sch 31	(\$694,480)	\$0	\$0	\$0	\$0	\$45,208	\$61,521	(\$213,307)	(\$478,972)	(\$108,930)	\$0	\$0	\$0
Total WA	(\$13,014,258)	(\$30,946)	(\$46,420)	\$1,346,170	(\$1,305,847)	(\$632,278)	\$916,872	(\$2,859,618)	(\$6,465,555)	(\$1,456,716)	\$2,348,776	(\$2,318,064)	(\$2,510,632)
	69%	67%	67%	67%	64%	59%	70%	70%	70%	70%	64%	64%	68%
Decoupling Revenue Offset													
WA Sch 1	(\$9,188,469)	(\$23,024)	(\$34,536)	\$1,001,547	(\$1,073,299)	(\$599,915)	\$626,062	(\$1,910,770)	(\$4,327,351)	(\$973,337)	\$1,905,506	(\$1,885,673)	(\$1,893,679)
WA Sch 11	(\$847,637)	(\$2,460)	(\$3,692)	\$107,050	(\$51,534)	(\$19,596)	\$62,032	(\$199,199)	(\$448,963)	(\$101,311)	\$117,255	(\$111,853)	(\$195,366)
WA Sch 21	(\$590,045)	(\$1,184)	(\$1,775)	\$51,487	(\$5,405)	\$30,311	\$47,961	(\$165,692)	(\$372,037)	(\$84,368)	\$9,533	(\$8,377)	(\$90,499)
WA Sch 31	(\$570,254)	\$0	\$0	\$0	\$0	\$37,121	\$50,516	(\$175,151)	(\$393,295)	(\$89,445)	\$0	\$0	\$0
Total WA	(\$11,196,405)	(\$26,668)	(\$40,003)	\$1,160,084	(\$1,130,238)	(\$589,200)	\$736,055	(\$2,275,661)	(\$5,148,351)	(\$1,159,016)	\$2,032,294	(\$2,005,903)	(\$2,179,544)
Revenue Related Expenses	\$466,817	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931
Decoupling Adjustment	\$10,729,588	(\$3,644)	(\$5,467)	\$158,537	(\$56,939)	\$47,836	\$160,509	(\$540,042)	(\$1,214,295)	(\$275,124)	\$126,788	(\$120,230)	(\$285,865)
Revenue not captured in Decoupling													
WA Sch 1	(\$1,394,092)	(\$3,536)	(\$5,304)	\$153,806	(\$164,825)	(\$92,128)	\$96,143	(\$293,434)	(\$664,544)	(\$149,474)	\$292,625	(\$289,580)	(\$273,841)
WA Sch 11	(\$155,004)	(\$452)	(\$677)	\$19,645	(\$9,457)	(\$3,596)	\$11,383	(\$36,555)	(\$82,390)	(\$18,592)	\$21,518	(\$20,526)	(\$35,305)
WA Sch 21	(\$144,531)	(\$290)	(\$436)	\$12,635	(\$1,327)	\$7,438	\$11,770	(\$40,661)	(\$91,298)	(\$20,704)	\$2,339	(\$2,055)	(\$21,942)
WA Sch 31	(\$124,226)	\$0	\$0	\$0	\$0	\$8,087	\$11,005	(\$38,156)	(\$85,677)	(\$19,485)	\$0	\$0	\$0
Total WA	(\$1,817,853)	(\$4,278)	(\$6,417)	\$186,086	(\$175,609)	(\$80,199)	\$130,301	(\$408,806)	(\$923,909)	(\$208,255)	\$316,482	(\$312,161)	(\$331,088)
ID Sch 1	(\$4,872,508)	(\$13,466)	(\$20,199)	\$585,757	(\$677,496)	(\$435,840)	\$319,569	(\$951,323)	(\$2,146,811)	(\$485,743)	\$1,203,240	(\$1,193,437)	(\$1,056,759)
ID Sch 11	(\$600,728)	(\$1,259)	(\$1,889)	\$54,766	(\$61,087)	(\$29,477)	\$42,435	(\$133,372)	(\$303,503)	(\$68,130)	\$109,309	(\$107,758)	(\$100,763)
ID Sch 21	(\$194,257)	(\$399)	(\$598)	\$17,350	(\$1,013)	\$11,687	\$16,684	(\$57,456)	(\$124,327)	(\$28,213)	\$1,785	(\$1,770)	(\$27,987)
ID Sch 31	(\$257,677)	\$0	\$0	\$0	\$0	\$16,506	\$22,224	(\$77,619)	(\$179,173)	(\$39,615)	\$0	\$0	\$0
Total ID	(\$5,925,170)	(\$15,124)	(\$22,686)	\$657,873	(\$739,596)	(\$437,124)	\$400,912	(\$1,219,770)	(\$2,753,814)	(\$621,701)	\$1,314,334	(\$1,302,965)	(\$1,185,509)
	31%	33%	33%	33%	36%	41%	30%	30%	30%	30%	36%	36%	32%
FCA Revenue Offset													
ID Sch 1	(\$3,658,752)	(\$10,112)	(\$15,167)	\$439,843	(\$508,730)	(\$327,271)	\$239,963	(\$714,345)	(\$1,612,034)	(\$364,743)	\$903,509	(\$896,148)	(\$793,517)
ID Sch 11	(\$371,724)	(\$779)	(\$1,169)	\$33,888	(\$37,800)	(\$18,240)	\$26,258	(\$82,529)	(\$187,804)	(\$42,158)	\$67,639	(\$66,679)	(\$62,351)
ID Sch 21	(\$103,193)	(\$212)	(\$318)	\$9,217	(\$538)	\$6,208	\$8,863	(\$30,522)	(\$66,045)	(\$14,987)	\$948	(\$940)	(\$14,867)
ID Sch 31	(\$182,341)	\$0	\$0	\$0	\$0	\$11,680	\$15,727	(\$54,926)	(\$126,789)	(\$28,033)	\$0	\$0	\$0
Total ID	(\$4,316,010)	(\$11,103)	(\$16,654)	\$482,948	(\$547,068)	(\$327,623)	\$290,811	(\$882,322)	(\$1,992,672)	(\$449,921)	\$972,096	(\$963,767)	(\$870,735)
Revenue Related Expenses	\$18,792	0.004354	0.004354	0.004354	0.004354	0.004354	0.004354	0.004354	0.004354	0.004354	0.004354	0.004354	0.004354
FCA Adjustment	\$4,297,218	(\$991)	(\$1,487)	\$43,105	(\$38,338)	(\$352)	\$50,848	(\$167,977)	(\$380,638)	(\$85,178)	\$68,587	(\$67,619)	(\$77,218)
Revenue not captured in FCA													
ID Sch 1	(\$1,213,756)	(\$3,354)	(\$5,032)	\$145,914	(\$168,766)	(\$108,569)	\$79,606	(\$236,978)	(\$534,777)	(\$121,000)	\$299,731	(\$297,289)	(\$263,242)
ID Sch 11	(\$229,004)	(\$480)	(\$720)	\$20,878	(\$23,287)	(\$11,237)	\$16,177	(\$50,843)	(\$115,699)	(\$25,972)	\$41,670	(\$41,079)	(\$38,412)
ID Sch 21	(\$91,064)	(\$187)	(\$280)	\$8,133	(\$475)	\$5,479	\$7,821	(\$26,934)	(\$58,282)	(\$13,226)	\$837	(\$830)	(\$13,120)
ID Sch 31	(\$75,336)	\$0	\$0	\$0	\$0	\$4,826	\$6,497	(\$22,693)	(\$52,384)	(\$11,582)	\$0	\$0	\$0
Total ID	(\$1,609,160)	(\$4,021)	(\$6,032)	\$174,925	(\$192,528)	(\$109,501)	\$110,101	(\$337,448)	(\$761,142)	(\$171,780)	\$342,238	(\$339,198)	(\$314,774)
Total Revenue	(\$18,939,428)	(\$46,070)	(\$69,106)	\$2,004,043	(\$2,045,443)	(\$1,069,402)	\$1,317,784	(\$4,079,388)	(\$9,219,369)	(\$2,078,417)	\$3,663,110	(\$3,621,029)	(\$3,696,141)
WA ERM RRC	(\$1,737,562)	(\$4,089)	(\$6,134)	\$177,876	(\$167,861)	(\$76,661)	\$124,552	(\$390,770)	(\$883,147)	(\$199,067)	\$302,520	(\$298,389)	(\$316,392)
ID PCA LCAR	(\$1,602,080)	(\$4,004)	(\$6,005)	\$174,155	(\$191,681)	(\$109,020)	\$109,617	(\$335,963)	(\$757,793)	(\$171,024)	\$340,732	(\$337,705)	(\$313,389)
Total Expense	(\$3,339,642)	(\$8,093)	(\$12,139)	\$352,031	(\$359,542)	(\$185,681)	\$234,169	(\$726,733)	(\$1,640,940)	(\$370,091)	\$643,252	(\$636,094)	(\$629,781)
Estimated Margin	(\$87,371)	(\$206)	(\$310)	\$8,980	(\$8,595)	(\$4,019)	\$6,233	(\$19,521)	(\$44,111)	(\$9,944)	\$15,468	(\$15,265)	(\$16,081)

12.2022	Total	January	February	March	April	May	June	July	August	September	October	November	December
Weighted Block Rate Calculation													
WS weighted block Base Rates (Excluding Adder Schedules ERM, BPA ResX, and PP Rider)													
WA Sch 1		0.10216	0.10216	0.10216	0.10216	0.10216	0.10216	0.10216	0.10216	0.10216	0.10216	0.10216	0.10627
WA Sch 11		0.08771	0.08771	0.08771	0.08771	0.08771	0.08771	0.08771	0.08771	0.08771	0.08771	0.08771	0.08772
WA Sch 21		0.06902	0.06902	0.06902	0.06902	0.06902	0.06902	0.06902	0.06902	0.06902	0.06902	0.06902	0.06880
WA Sch 31		0.07603	0.07603	0.07603	0.07603	0.07603	0.07603	0.07603	0.07603	0.07603	0.07603	0.07603	0.07682
ERM RRC		0.01300	0.01300	0.01300	0.01300	0.01300	0.01300	0.01300	0.01300	0.01300	0.01300	0.01300	0.01283
WS weighted block Base Rates (Excluding Adder Schedules PCA, BPA ResX, SIT, and PP Rider)													
ID Sch 1		0.10036	0.10036	0.10036	0.10036	0.10036	0.10036	0.10036	0.10036	0.10036	0.10036	0.10036	0.10036
ID Sch 11		0.06558	0.06558	0.06558	0.06558	0.06558	0.06558	0.06558	0.06558	0.06558	0.06558	0.06558	0.06558
ID Sch 21		0.05333	0.05333	0.05333	0.05333	0.05333	0.05333	0.05333	0.05333	0.05333	0.05333	0.05333	0.05333
ID Sch 31		0.08551	0.08551	0.08551	0.08551	0.08551	0.08551	0.08551	0.08551	0.08551	0.08551	0.08551	0.08551
PCA LCAR		0.02489	0.02489	0.02489	0.02489	0.02489	0.02489	0.02489	0.02489	0.02489	0.02489	0.02489	0.02489
WA Schedule 1	22 GRC Block Usage, Bills & Baselt		Baseload Usage	Percentage	WS Usage	Percentage		10/1/2021		12/21/2023			
Block 1	1,699,114,426		1,539,210,848	100.00%	159,903,578	15.47%		0.08519		0.09486			
Block 2	560,062,333		0	0.00%	560,062,333	54.17%		0.09911		0.11035			
Block 3	314,000,634		0	0.00%	314,000,634	30.37%		0.11621		0.12940			
	<u>2,573,177,393</u>		<u>1,539,210,848</u>	100.00%	<u>1,033,966,545</u>	100.01%		0.10216		0.11375			
	2,681,552	574	1,539,210,848					10.277¢		11.347¢			
WA Schedule 11													
Block 1	440,976,956		440,976,956	76.13%	0	0.00%		0.11936		0.12056			
Block 2	206,157,623		138,240,824	23.87%	67,916,799	100.00%		0.08771		0.08773			
	<u>647,134,579</u>		<u>579,217,780</u>	100.00%	<u>67,916,799</u>	100.00%		0.08771		0.08773			
	403,355	1,436	579,217,780					8.771¢		9.096¢			
WA Schedule 21													
Block 1	1,176,388,254		1,176,388,254	85.53%	0	0.00%		0.07714		0.07674			
Block 2	143,363,346		199,067,958	14.47%	-55,704,612	100.00%		0.06902		0.06839			
	<u>1,319,751,600</u>		<u>1,375,456,212</u>	100.00%	<u>-55,704,612</u>	100.00%		0.06902		0.06839			
	21,942	62,686	1,375,456,212					7.333¢		7.519¢			
WA Schedule 31													
Block 1	38,920,078		38,920,078	75.17%	0	0.00%		0.10646		0.11188			
Block 2	12,590,256		12,590,256	24.32%	0	0.00%		0.10646		0.11188			
Block 3	112,757,486		264,683	0.51%	112,757,486	100.00%		0.07603		0.07826			
	<u>164,267,820</u>		<u>51,775,017</u>	100.00%	<u>112,757,486</u>	100.00%		0.07603		0.07826			
	30,331	1,707	51,775,017					0.000¢		0.000¢			
								ERM RRA rate	0.01300	0.01253			
								Decoupling RRA rate	0.01360	0.01311			
								Decoupling Conversion Factor	0.043931	0.043931			

Weather Sensitivity Regression Summary for January 2012 through December 2021

Adj R ²	Dependent Variable	Shoulder Mo Heating Apr, May, Jun, Oct, Nov	Winter Mo Heating Dec, Jan, Feb, Mar	Shoulder Mo Cooling Apr, May, Oct, Nov	Summer Mo Cooling Jun, Jul, Aug, Sep	Usage/Cust Base Load	Usage/Cust 2021 Low	Durbin Watson test results
Washington Electric								
0.957	WR1	0.409	0.575	1.343	1.343	581	699	No Autocorrelation
0.961	WR11	0.197	0.335	0.255	0.255	354	397	Corrected with AR(1)
0.842	WC11	0.195	0.549	1.481	1.481	1,753	1,779	Corrected with AR(1),(2)
0.886	WI11	1.162	1.576	1.366	1.366	3,751	3,724	Corrected with AR(1),(2)
0.866	WT11	0.196	0.488	1.111	1.111	1,356	1,372	Corrected with AR(1),(2)
0.876	WR21	16.923	29.672	44.264	44.264	41,708	45,019	Corrected with AR(1)
0.788	WC21	0.000	5.825	25.451	25.451	57,940	52,428	Corrected with AR(1),(2)
0.513	WI21	0.000	5.981	23.662	23.662	105,489	93,807	Corrected with AR(1),(2)
0.785	WT21	0.000	6.414	24.867	24.867	59,587	53,986	Corrected with AR(1),(2)
0.860	WT31	0.000	0.000	15.718	15.718	1,707	1,577	No Autocorrelation
Idaho Electric								
0.965	IR1	0.446	0.581	1.154	1.154	567	684	No Autocorrelation
0.970	IR11	0.195	0.291	0.274	0.274	274	322	No Autocorrelation
0.844	IC11	0.341	0.449	1.563	1.563	1,568	1,672	No Autocorrelation
0.812	II11	0.499	0.812	1.019	1.019	3,401	3,169	Corrected with AR(1)
0.869	IT11	0.222	0.515	1.233	1.233	1,218	1,324	No Autocorrelation
0.861	IR21	8.052	15.162	25.324	25.324	24,695	27,702	Corrected with AR(1)
0.829	IC21	0.000	4.653	20.818	20.818	47,749	48,115	Corrected with AR(1)
0.440	II21	0.000	7.049	0.000	0.000	104,900	96,448	Corrected with AR(1),(2)
0.760	IT21	0.000	5.038	19.672	19.672	47,349	50,636	Corrected with AR(1),(2)
0.880	IT31	0.000	0.000	8.411	8.411	2,521	2,227	No Autocorrelation

Dependent Variable Name Code

1st letter
 W = Washington Jurisdiction
 I = Idaho Jurisdiction

2nd letter
 R = Residential Class
 C = Commercial Class
 I = Industrial Class

Numerical reference
 Rate Schedule

AVISTA UTILITIES
 Weather Normalization
 Degree Day Comparison
 Twelve Months Ended December 31, 2022

CALENDAR MONTHLY DDH & DDC	ACTUAL DDH	ACTUAL DDC	1993- 2022	1993- 2022	ADJUSTMENT	ADJUSTMENT
			30 YEAR AVG DDH	30 YEAR AVG DDC	NORM - ACT DDH	NORM - ACT DDC
Jan - 22	1,098	0	1,096	0	-2	0
Feb - 22	930	0	927	0	-3	0
Mar - 22	688	0	775	0	87	0
Apr - 22	679	0	548	0	-131	0
May - 22	421	0	298	15	-123	15
Jun - 22	123	37	133	57	10	20
Jul - 22	5	294	25	223	20	-71
Aug - 22	3	353	27	193	24	-160
Sep - 22	59	80	162	44	103	-36
Oct - 22	302	1	533	1	231	0
Nov - 22	1,090	0	861	0	-229	0
Dec - 22	1,279	0	1,124	0	-155	0
	6,677	765	6,509	533	-168	-232
Heating Season Totals	6,610		6,295		-315	
Summer Season Totals		764		532		-232

Spokane AP Weather Station
 Heating Degree Day History

		July	August	September	October	November	December	January	February	March	April	May	June	Heating Season Total
1	2021 - 2022	0	25	128	503	736	1,152	1,098	930	688	679	421	123	6,483
2	2020 - 2021	21	11	88	524	826	1,021	970	999	723	467	263	72	5,985
3	2019 - 2020	8	3	209	697	875	972	951	861	809	513	292	139	6,329
4	2018 - 2019	15	24	169	517	836	1,021	1,052	1,218	938	500	180	96	6,566
5	2017 - 2018	0	3	166	560	811	1,179	960	968	783	543	125	103	6,201
6	2016 - 2017	20	10	158	508	637	1,289	1,379	992	741	556	272	66	6,628
7	2015 - 2016	5	11	197	322	899	1,054	1,048	753	683	308	198	110	5,588
8	2014 - 2015	7	5	94	357	906	991	1,049	713	597	519	157	25	5,420
9	2013 - 2014	0	7	160	590	898	1,213	1,090	1,085	780	537	227	106	6,693
10	2012 - 2013	20	14	68	504	779	1,040	1,243	869	730	561	272	140	6,240
11	2011 - 2012	40	8	99	516	890	1,118	1,078	930	809	494	345	175	6,502
12	2010 - 2011	48	47	158	472	948	1,096	1,103	1,006	790	698	401	192	6,959
13	2009 - 2010	17	23	103	668	834	1,252	919	751	733	538	420	190	6,448
14	2008 - 2009	8	52	142	529	785	1,328	1,204	957	936	586	303	93	6,923
15	2007 - 2008	0	27	194	553	894	1,126	1,243	952	880	683	274	176	7,002
16	2006 - 2007	8	30	170	552	865	1,122	1,243	864	685	548	270	136	6,493
17	2005 - 2006	11	22	229	489	919	1,258	905	949	812	525	301	104	6,524
18	2004 - 2005	16	34	204	480	857	1,020	1,128	842	711	503	260	166	6,221
19	2003 - 2004	9	1	151	418	1,056	1,083	1,193	945	668	455	315	131	6,425
20	2002 - 2003	28	26	219	678	839	962	957	885	745	588	365	90	6,382
21	2001 - 2002	33	20	100	588	744	1,136	1,063	934	938	581	412	137	6,686
22	2000 - 2001	51	43	285	572	1,134	1,245	1,168	1,060	795	634	320	201	7,508
23	1999 - 2000	75	36	181	540	703	1,030	1,143	908	799	496	363	142	6,416
24	1998 - 1999	0	20	101	565	748	1,119	1,010	836	769	594	448	186	6,396
25	1997 - 1998	35	15	116	549	785	1,098	1,058	747	721	505	276	90	5,995
26	1996 - 1997	35	49	281	603	949	1,241	1,130	928	794	642	264	154	7,070
27	1995 - 1996	21	88	146	648	742	1,120	1,217	1,045	880	556	471	143	7,077
28	1994 - 1995	26	13	81	558	970	1,071	1,045	771	771	578	262	170	6,316
29	1993 - 1994	151	83	217	457	1,063	1,051	904	998	713	469	262	160	6,528
30	1992 - 1993	32	60	232	481	916	1,297	1,331	1,102	834	578	192	165	7,220
	1993 - 2022 30-Year Average	25	27	162	533	861	1,124	1,096	927	775	548	298	133	6,509

Spokane AP Weather Station
 Cooling Degree Day History

		January	February	March	April	May	June	July	August	September	October	November	December	Cooling Season Total
1	2022	0	0	0	0	0	37	294	353	80	1	0	0	765
2	2021	0	0	0	0	10	264	394	209	42	0	0	0	919
3	2020	0	0	0	0	11	49	205	223	65	3	0	0	556
4	2019	0	0	0	0	14	87	152	230	40	0	0	0	523
5	2018	0	0	0	1	37	31	280	209	15	0	0	0	573
6	2017	0	0	0	0	35	86	303	281	89	0	0	0	794
7	2016	0	0	0	6	6	114	152	209	7	0	0	0	494
8	2015	0	0	0	0	32	225	300	251	20	0	0	0	828
9	2014	0	0	0	0	6	14	348	238	47	1	0	0	654
10	2013	0	0	0	0	30	48	284	239	108	0	0	0	709
11	2012	0	0	0	2	8	20	251	227	27	0	0	0	535
12	2011	0	0	0	0	5	18	103	195	105	0	0	0	426
13	2010	0	0	0	0	4	19	178	165	10	4	0	0	380
14	2009	0	0	0	0	23	47	245	196	78	0	0	0	589
15	2008	0	0	0	0	27	60	182	176	29	4	0	0	478
16	2007	0	0	0	0	7	56	338	143	32	0	0	0	576
17	2006	0	0	0	0	41	66	285	161	62	0	0	0	615
18	2005	0	0	0	0	13	32	179	174	11	0	0	0	409
19	2004	0	0	0	0	0	96	249	225	1	0	0	0	571
20	2003	0	0	0	0	12	58	266	174	66	2	0	0	578
21	2002	0	0	0	0	0	63	231	81	30	0	0	0	405
22	2001	0	0	0	0	29	19	146	213	54	0	0	0	461
23	2000	0	0	0	0	0	29	146	129	16	0	0	0	320
24	1999	0	0	0	0	7	41	118	210	14	0	0	0	390
25	1998	0	0	0	0	6	22	325	234	110	0	0	0	697
26	1997	0	0	0	0	14	9	122	209	30	6	0	0	390
27	1996	0	0	0	0	0	16	198	150	17	0	0	0	381
28	1995	0	0	0	0	14	29	119	59	38	0	0	0	259
29	1994	0	0	0	0	9	37	280	159	43	0	0	0	528
30	1993	0	0	0	0	36	27	11	64	34	0	0	0	172
1993 - 2022 30-Year Average		0	0	0	0	15	57	223	193	44	1	0	0	533

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjustment Number	2.11
	Workpaper Reference	E-EAS
REVENUES		
1	Total General Business	(\$3,763)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(3,763)
5	Other Revenue	8,720
6	Total Electric Revenue	4,957
EXPENSES		
Production and Transmission		
7	Operating Expenses	(1,473)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	10,893
11	Taxes	-
12	Total Production & Transmission	9,420
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
15	Taxes	(145)
16	Total Distribution	(145)
17	Customer Accounting	(13)
18	Customer Service & Information	(22,555)
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(8)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	1,374
23	Taxes	-
24	Total Admin. & General	1,366
25	Total Electric Expenses	(11,927)
26	OPERATING INCOME BEFORE FIT	16,884
FEDERAL INCOME TAX		
27	Current Accrual	3,546
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	13,316
31	NET OPERATING INCOME	\$22
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Avista Utilities
Eliminate Adder Schedules
Twelve Months Ended December 31, 2022

Adder Schedule Amounts Embedded in Results of Operations
Washington Electric

Schedule 93 and Schedule 98 Unbilled Only (Billed Eliminated in Adjustment 2.15)

Line No.	DESCRIPTION	Conversion Factor	Schedule 59 Residential Exchange Credit	Schedule 75 Decoupling (Rebate) Surcharge	Schedule 76 Tax Credit Portion	Schedule 76 AFUDC Portion	Schedule 78 Tax Credits	Schedule 88 Wildfire Resiliency	Schedule 89/91/92 Public Purpose Tariff Rider	Schedule 93 ERM Surcharge/Rebate	Schedule 95 Optional Renewable	Schedule 98 REC Revenue Surcharge/Rebate	Eliminate Contra-Decoupling Deferral	Total Adder Schedule Amounts	Eliminate Adder Schedule Adjustment 000's
REVENUES															
1	Total General Business	0.955853	\$ (11,560,850)	\$ 9,122,837	\$ (17,281,388)	\$ (1,437,476)	\$ (352,687)	\$ 777,134	\$ 23,596,816	\$ 764,070	\$ 302,088	\$ (167,153)	\$ -	\$ 3,763,390	\$ (3,763)
2	Interdepartmental Sales													\$ -	
3	Sales for Resale													\$ -	
4	Total Sales of Electricity		\$ (11,560,850)	\$ 9,122,837	\$ (17,281,388)	\$ (1,437,476)	\$ (352,687)	\$ 777,134	\$ 23,596,816	\$ 764,070	\$ 302,088	\$ (167,153)	\$ -	\$ 3,763,390	\$ (3,763)
5	Other Revenue			\$ (8,720,088)									\$ -	\$ (8,720,088)	\$ 8,720
6	Total Electric Revenue		\$ (11,560,850)	\$ 402,749	\$ (17,281,388)	\$ (1,437,476)	\$ (352,687)	\$ 777,134	\$ 23,596,816	\$ 764,070	\$ 302,088	\$ (167,153)	\$ -	\$ (4,956,698)	\$ 4,957
EXPENSES															
Production and Transmission															
7	Operating Expenses							\$ 742,826		\$ 730,338				\$ 1,473,164	\$ (1,473)
8	Purchased Power													\$ -	
9	Depreciation/Amortization													\$ -	
10	Regulatory Amortization		\$ (11,050,469)								\$ 316,947	\$ (159,774)		\$ (10,893,296)	\$ 10,893
11	Taxes													\$ -	
12	Total Production & Transmission		\$ (11,050,469)	\$ -	\$ -	\$ -	\$ -	\$ 742,826	\$ -	\$ 730,338	\$ 316,947	\$ (159,774)	\$ -	\$ (9,420,132)	\$ 9,420
Distribution															
13	Operating Expenses													\$ -	
14	Depreciation/Amortization													\$ -	
15	Taxes	0.038596	\$ (446,208)	\$ 352,109	\$ (667,000)	\$ (55,481)	\$ (13,612)	\$ 29,995	\$ 910,754	\$ 29,490	\$ 11,660	\$ (6,452)	\$ -	\$ 145,254	\$ (145)
16	Total Distribution		\$ (446,208)	\$ 352,109	\$ (667,000)	\$ (55,481)	\$ (13,612)	\$ 29,995	\$ 910,754	\$ 29,490	\$ 11,660	\$ (6,452)	\$ -	\$ 145,254	\$ (145)
17	Customer Accounting	0.003551	\$ (41,051)	\$ 32,394	\$ (61,364)	\$ (5,104)	\$ (1,252)	\$ 2,760	\$ 83,789	\$ 2,713	\$ 1,073	\$ (594)	\$ -	\$ 13,363	\$ (13)
18	Customer Service & Information								\$ 22,555,079					\$ 22,555,079	\$ (22,555)
19	Sales Expenses													\$ -	
Administrative & General															
20	Operating Expenses	0.002000	\$ (23,122)	\$ 18,246	\$ (34,563)	\$ (2,875)	\$ (705)	\$ 1,554	\$ 47,194	\$ 1,528	\$ 604	\$ (334)	\$ -	\$ 7,527	\$ (8)
21	Depreciation/Amortization													\$ -	\$ -
22	Regulatory Deferrals/Amortization					\$ (1,374,326)								\$ (1,374,326)	\$ 1,374
23	Taxes													\$ -	
24	Total Admin. & General		\$ (23,122)	\$ 18,246	\$ (34,563)	\$ (1,377,201)	\$ (705)	\$ 1,554	\$ 47,194	\$ 1,528	\$ 604	\$ (334)	\$ -	\$ (1,366,799)	\$ 1,366
25	Total Electric Expenses		\$ (11,560,850)	\$ 402,749	\$ (762,927)	\$ (1,437,787)	\$ (15,570)	\$ 777,134	\$ 23,596,816	\$ 764,070	\$ 330,284	\$ (167,153)	\$ -	\$ 11,926,765	\$ (11,927)
26	OPERATING INCOME BEFORE FIT		\$ -	\$ -	\$ (16,518,460)	\$ 310	\$ (337,117)	\$ -	\$ -	\$ -	\$ (28,196)	\$ -	\$ -	\$ (16,883,463)	\$ 16,884
	FIT	0.210000	\$ -	\$ -	\$ (3,468,877)	\$ 65	\$ (70,795)	\$ -	\$ -	\$ -	\$ (5,921)	\$ -	\$ -	\$ (3,545,527)	\$ 3,546
	Deferred FIT Amortization		\$ -	\$ -	\$ (13,049,584)	\$ -	\$ (266,322)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,315,906)	\$ 13,316
	Net Operating Income		\$ -	\$ -	\$ -	\$ 245	\$ -	\$ -	\$ -	\$ -	\$ (22,275)	\$ -	\$ -	\$ (22,030)	\$ 22

Prep by: _____ 1st Review: _____

	A	B	C	D	E	F			
1	Query Name: V2 Transactions_by_FERC_GL_Detail								
2	Accounting Periods : 202201 through 202212		Selected Accounts						
3									
4	Source Id:<All>	Jurisdiction:WA	Service:ED						
5									
6			Transaction Amount						
7	Ferc Acct	Ferc Acct Desc							
8	407395	OPTIONAL RENEWABLE POWER REV O	316,947.44	Schedule 95 Revenue Offset (moves revenue to Buck a Block balancing account) Schedule 88 Wildfire Resiliency Def Schedule 76 amortization, calendar (Reg Credit - Amortization AFUDC Equity Tax Deferral) Schedule 59 amortization (ResX), billed Sch 98 amortization unbilled (REC Rev) Sch 59 amortization (ResX), unbilled Schedule 78 Tax cust credit Sch 93 amortization, unbilled (ERM) Sch 93 amortization, billed amount Eliminated in Adjustment 2.13 (Eliminate WA Power Cost Deferral) Sch 98 amortization, billed amount Eliminated in Adjustment 2.13 (Eliminate WA Power Cost Deferral) Schedule 89/91/92 billed revenue offset Schedule 89/91/92 unbilled revenue offset amortization of prior period reduction to decoupling deferred revenues for SEC reporting only, eliminate for CB Sch 75 Amortization Residential Decoupling, calendar Sch 75 Amortization Non-Residential Decoupling, calendar					
9	407344	AMORT - WILDFIRE RESILIENCY DE	742,825.71						
10	407419	AFUDC EQUITY TAX DEFERRAL AMORT	(1,374,325.96)						
11	407450	AMORT BPA RX	(10,965,563.93)						
12	407494	AMORT SCH 98 REC REV	(159,773.82)						
13	407499	AMORT SCH 59 BPA RES EXCH CRED	(84,905.20)						
14	411193	DFIT EXP - TAX CUST CREDIT AMO	(13,881,575.76)						
15	557161	AMORT UNBILLED ADD-ONS	730,338.00						
16	557290	WA ERM AMORTIZATION	(5,747,222.00)						
17	557324	DEF POWER SUPPLY EXP-REC AMORT	(2,079,906.84)						
18	908600	CUST SVC & INFO EXP	22,366,837.99						
19	908690	AMORT UNBILLED DSM TARIFF RIDE	188,241.35						
20	456311	CONTRA DECOUPLING DEFERRAL	\$0.00						
21	456329	AMORTIZE RES DECOUPLING	(2,468,401.87)						
22	456339	AMORTIZE NON-RES DECOUPLING	11,188,489.56						
23	Total		(1,227,995.33)						
24									
25									
26	Billed Revenue Report by Location Twelve Months Ended for Report Date : '12/31/2022'								
27									
28	Revenue Class:<All>	State Cde:WA	Service:Electric						
29									
30			Revenue						
31			12 Month Total						
32	Rate Schedule Num								
33	0095		\$208,372.00						
34	0095M		\$68,733.95						
35	0095R		\$24,981.60						
36	Total Schedule 95		\$302,087.55						
37									

Prep by: _____ 1st Review: _____

Date: 4/25/2023 Mgr. Review: _____

	A	B	C	D	E	F
38		Schedule 76 Billed Revenue	\$ (18,638,016.87)	Revenue Report (Cognos Bill Determ 12 ME Report)		
39		Schedule 76 TCC Unbilled Reversal from Dec 2021	\$ 859,939.72	Unbilled Journal Entry Backup/DJ119		
40		Schedule 76 AFUDC Unbilled Reversal from Dec 2021	\$ 85,048.98	Unbilled Journal Entry Backup/DJ124		
41		Schedule 76 TCC Unbilled Revenue (12/31/22)	\$ (1,025,835.93)	Unbilled Journal Entry Backup/DJ119		
42		Schedule 76 AFUDC Unbilled Revenue (12/31/22)	\$ -	Unbilled Journal Entry Backup/DJ124		
43		Schedule 78 Billed Revenue	\$ (101,623.97)	Revenue Report (Cognos Bill Determ 12 ME Report)		
44		Schedule 78 Unbilled Revenue (12/31/22)	\$ (251,063.01)	Unbilled Journal Entry Backup/DJ119		
45		YTD Schedule 76&78 Calendar Revenue	\$ (19,071,551.08)			

Prep by: _____ 1st Review: _____

Date: 4/25/2023 Mgr. Review: _____

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	Misc. Restating Non-Util / Non- Recurring Expenses
	Adjustment Number	2.12
	Workpaper Reference	E-MR
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(1)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(1)
	Distribution	
13	Operating Expenses	(2)
14	Depreciation/Amortization	-
	Regulatory Amortizations	
15	Taxes	-
16	Total Distribution	(2)
17	Customer Accounting	-
18	Customer Service & Information	(5)
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(1,941)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	(1,941)
25	Total Electric Expenses	(1,949)
26	OPERATING INCOME BEFORE FIT	1,949
	FEDERAL INCOME TAX	
27	Current Accrual	409
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$1,540
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Avista Utilities
Miscellaneous Restating Adjustments
For the Twelve Months Ended December 31, 2022

	<u>WA</u> <u>Electric</u>		<u>WA</u> <u>Gas</u>
<u>Misc. Restating Adjustments:</u>			
BOD Meeting Expenses @50%	E-MR-1 (2,063)	G-MR-1	(632)
BOD Fees	E-MR-1 (527,481)	G-MR-1	(161,757)
Non-Utility Removals	E-MR-1 (9,521)	G-MR-1	(4,052)
Reclassifications	E-MR-1 (4,264)	G-MR-1	(3,357)
LTIP	E-MR-1 (1,338,009)	G-MR-1	(410,314)
Plane Reclassifications	E-MR-1 (24,016)	G-MR-1	(15,693)
D&O Insurance	E-MR-1 (43,417)	G-MR-1	(13,314)
Total Misc. Restating Adjustments	<u>(1,948,772)</u>		<u>(609,119)</u>
Net Operating Income Before FIT	<u>1,948,772</u>		<u>609,119</u>

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WA - ELECTRIC											
Account	Board of Director Fees	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	LTIP	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000			(1,609)					(1,609)	935000	(1,940,775)	A&G
931000								-	931000		
930200	(527,481)	(2,063)	50	(196)		(24,016)		(553,706)	930200		
928000								-	928000		
926100								-	926100		
925200				388				388	925200		
925100								-	925100		
925000							(30,392)	(30,392)	925000		
924000							(13,025)	(13,025)	924000		
923000								-	923000		
921000			(1,571)	(2,850)				(4,421)	921000		
920000					(1,338,009)			(1,338,009)	920000		
910000								-	910000	(5,231)	Cust Ser &Info
909000			(5,285)					(5,285)	909000		
908000			55					55	908000		
905000								-	905000	(46)	Cus Accts
902000			(46)					(46)	902000		
887000								-	887000		
880000								-	880000		
881000								-	881000		
874000								-	874000		
870000								-	870000		
593000								-	593000		
573000								-	573000	(1,673)	Dist O&M
588000			225					225	588000		
586000								-	586000		
584000				(1,605)				(1,605)	584000		
580000			(81)					(81)	580000		
568000								-	568000		
566000			(211)					(211)	566000		
560000								-	560000		
557000			64					64	557000	(1,047)	Prod & Trans
557170								-	557170		
549000			(66)					(66)	549000		
546000			(21)					(21)	546000		
544000								-	544000		
545000								-	545000		
537000			(1,004)					(1,004)	537000		
539000								-	539000		
535000			107					107	535000		
506000			(126)					(126)	506000		
505000								-	505000		
501200								-	501200		
426500								-	426500		
	(527,481)	(2,063)	(9,521)	(4,264)	(1,338,009)	(24,016)	(43,417)	(1,948,772)		(1,948,772)	

MR-BOD-3 MR-BOD-1 MR-NU-1 MR-RC-1 MR-LTIP MR-PR-1 MR-DO-1

Prep by: _____

**Avista Utilities
 Board of Directors Meetings Allocation
 For the twelve months ended December 31, 2022**

Board Meeting Costs:

		12.2022
Charged to 930200	MR-BOD-2	\$ 104,925
Charged to 920000	MR-BOD-2	\$ -
Charged to non-utility	MR-BOD-2	\$ 96,209
Total Utility exp to be shared 50/50	MR-BOD-2	\$ 201,134
	50/50	\$ 100,567
		\$ (96,209)
Amount to move to non-utility		\$ 4,358

Allocated to Washington Electric

	<u>12.2022</u>	
	70.695%	E - Note 7
	66.943%	E - Note 4
		\$ (2,063)

Allocated to Washington Gas

	<u>12.2022</u>	
	20.228%	E - Note 7
	71.746%	G - Note 4
		\$ (632)

Allocated to Idaho Electric

	<u>12.2022</u>	
	70.695%	
	33.057%	E - Note 4
		\$ (1,019)

Allocated to Idaho Gas

	<u>12.2022</u>	
	20.228%	
	28.254%	G - Note 4
		\$ (249)

Allocated to Oregon

	<u>12.2022</u>	
	9.077%	E - Note 7
		\$ (396)
		\$ (4,359)

- 1.0000 E - Note 7 *(Results of Operation E-ALL-12A, pg. 2)*
- 1.0000 E - Note 4 *(Results of Operation E-ALL-12A, pg. 1)*
- 1.0000 G - Note 4 *(Results of Operation G-ALL-12A, pg. 1)*

Prep by: _____ 1st Review: _____

Sum of Transaction Amount						Total	
FERC Account	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Description	Total	
930200	CD	AA	020 Professional	EXPLOSIVE ILLUSIONS INC	SALES TAX	37.98	
					MRacicot Retirement gift from BOD - 97%	0	
				DEAN DAVIS PHOTOGRAPHY INC	Discount Distributions	-137.7	
				Board/Officer formal photos - 97 percent BOD	2753.96		
				DAVIS POLK & WARDWELL LLP	Consultant for Board of Directors	16684	
			215 Employee	CORP CREDIT CARD	DEBBIE DEUBEL-SOMETHING ELSE DELI	102.49	
					LISA LEE-THE GLOVER MANSION	8277.11	
					LISA LEE-NECTAR CATERING AND EVENT	3356.49	
					LISA LEE-MIZUNA	1582.29	
					LISA LEE-FRESCO BY SCOTTO	2910	
					LISA LEE-SUGAR FISH SUGARFISH	68.64	
					LISA LEE-TST FIG & OLIVE - FIFTH	727.5	
					LISA LEE-SCRATCH RESTAURANT	1441.12	
					DEBBIE DEUBEL-FRED-MEYER #0214	55.01	
					LISA LEE-CARUSO'S SANDWICHES AND A	100.01	
					LISA LEE-COSTCO WHSE #0670	33.28	
					LISA LEE-ARETSKY'S PATROON	5512.5	
					LISA LEE-SMACKYS ON BROADWAY	298.88	
					LISA LEE-FEATURED RESTAURANT LLC	35.59	
					LISA LEE-TAVOLATA SPOKANE	1123	
					JANET WIDMANN	Meals May BOD Meeting - 97 percent	35.48
					SCOTT H MAW	August BOD - meals - 97 percent	17.71
						Nov BOD - meals - 97 percent	48.91
					SENA M KWAWU	August BOD - meals - 97 percent	29.6
						Nov BOD - meals - 97 percent	142.69
					Meals May BOD - 97 percent	38.6	
					BOD Education visit - meals 97 percent	97.02	
				Lee, Lisa M	Meals, Coffee for Employee meeting	43.6	
			235 Employee	CORP CREDIT CARD	LISA LEE-SAFEWAY #3255	21	
					LISA LEE-THE DAVENPORT GRAND	1536.96	
					LISA LEE-SAFEWAY #0342	26.94	
					LISA LEE-COSTCO WHSE #0670	-15.83	
					LISA LEE-RPNW SPOKANE PARIS CITATI	226.98	
					DONALD C BURKE	August BOD - parking/cab - 97 percent	135.93
						Nov BOD - tolls/parking - 97 percent	358.72
					JANET WIDMANN	Nov BOD - misc exp - 97 percent	115.87
						Nov BOD - cab - 97 percent	865.49
						Taxi/Parking May BOD Meeting - 97 percent	171.52
						August BOD - taxi - 97 percent	209.7
					KRISTIANNE BLAKE	Nov BOD - parking - 97 percent	58.2
		Nov BOD - cab - 97 percent		182.4			
	REBECCA A KLEIN	August BOD - cab - 97 percent		22.25			
		Nov Board - cab - 97 percent		99.73			
		Nov Board - parking - 97 percent		73.69			
	SCOTT H MAW	Nov BOD - misc exp - 97 percent		114.46			
		August BOD - cab - 97 percent	35.4				
		May BOD - cab - 97 percent	195.5				
	SENA M KWAWU	Nov BOD - cab - 97 percent	453.29				
		August BOD - parking and cab - 97 percent	140.96				
	Lee, Lisa M	Parking, Nov BOD - parking	69.84				
		Cab Fare, Nov BOD - taxi to airport	71.99				
	JULIE A BENTZ	August BOD - parking - 97 percent	78.57				
		June visit - parking - 97 percent	75.66				
340 Regular		1 (blank)	2815.86				
885 Miscellar	CORP CREDIT CARD	LISA LEE-THE DAVENPORT GRAND	970				
915 Printing		1 SJ109 RICOH inv #8004868237/202211	4.53				
220 Employee	CORP CREDIT CARD	LISA LEE-AMBASSADOR/BLACK STAR	5827.27				
		LISA LEE-UBER TRIP	164.46				

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930200	CD	AA	220 Employee	REBECCA A KLEIN	Cab May BOD Mtg - 97 percent Taxi/Cab Women Energy Directors Network - 97 percent	24.16 91.9			
				SCOTT H MAW	Nov BOD - taxi - 97 percent	133.78			
				SENA M KWAWU	Taxi/Cab May BOD - 97 percent	174.44			
			210 Employee	DONALD C BURKE	Mileage May BOD - 97 percent Nov BOD - mileage - 97 percent August BOD - mileage- 97 percent	40.86 86.25 40.86			
				JANET WIDMANN	Mileage May BOD Meeting - 97 percent	31.61			
				SCOTT H MAW	August BOD - mileage - 97 percent	177.04			
				SENA M KWAWU	BOD Education visit - mileage 97 percent	314.37			
				JULIE A BENTZ	May BOD - mileage - 97 percent Nov 2021 BOD - mileage - 97 percent August BOD - mileage - 97 percent June visit - mileage - 97 percent	102.14 97.78 102.14 102.14			
				205 Airfare	CORP CREDIT CARD	LISA LEE-DELTA AIR 0062496561646 LISA LEE-ALASKA AIR 0272310776756 LISA LEE-DELTA AIR 0062496561645 LISA LEE-DELTA AIR 0062337693751	530.78 308.07 530.78 221.74		
					DONALD C BURKE	August BOD - airfare - 97 percent Parking/Taxi/Cab May BOD - 97 percent Airfare May BOD - 97 percent	1247.61 189.29 1209.78		
			JANET WIDMANN		August BOD - airfare - 97 percent Nov BOD - airfare - 97 percent Airfare May BOD Meeting - 97 percent	893.34 946.91 579.05			
			KRISTIANNE BLAKE		Nov BOD - airfare - 97 percent	588.98			
			REBECCA A KLEIN		August BOD - airfare - 97 percent Nov Board - airfare - 97 percent Airfare May BOD Mtg - 97 percent Airfare Women Energy Directors Network - 97 percent	939.15 617.11 852.22 841.18			
			SCOTT H MAW		May BOD - airfare - 97 percent August BOD - airfare - 97 percent Nov BOD - airfare - 97 percent	434.17 194 1724.67			
			SENA M KWAWU		August BOD - airfare - 97 percent Nov BOD - airfare - 97 percent Airfare May BOD - 97 percent	337.56 1267.97 307.68			
			Lee, Lisa M		Airfare, Nov BOD - baggage	29.1			
			JULIE A BENTZ		May BOD - airfare - 97 percent August BOD - airfare - 97 percent Nov 2021 BOD - airfare - 97 percent June visit - airfare - 97 percent	663.88 336.61 320.29 289.05			
			230 Employee		CORP CREDIT CARD	LISA LEE-LOTTE NY PALACE ROOMS LISA LEE-THE HISTORIC DAVENPORT	16540.18 754.5		
					DONALD C BURKE	August BOD - hotel - 97 percent	244.19		
					REBECCA A KLEIN	August BOD - hotel - 97 percent	271.38		
					THE DAVENPORT HOTEL	SALES TAX Aug BOD - hotel - 97 percent August BOD - hotel - 97 percent BOD Learning Session - SKawawu	27.32 376.86 1793.56 635.08		
				THE DAVENPORT GRAND	May BOD Hotel - 97 percent	1838.54			
			305 Incentive		1 (blank)	4000			
			930200 Total						104925.15
			426500	ZZ	ZZ	215 Employee	CORP CREDIT CARD	LISA LEE-MIZUNA DEBBIE DEUBEL-TST NOTHING BUNDT CAKES	2444.21 63.89
							235 Employee	CORP CREDIT CARD	DEBBIE DEUBEL-FRED-MEYER #0214 DEBBIE DEUBEL-TLF PETERS AND SONS FLOWE
						885 Miscellar		Deubel, Debbie D	Misc. Gift for Sue Fleming's retirement
ADVENTURES IN ADVERTISING	SALES TAX Logowear for BOD and Officers Logowear for Officers	274.07 2789.25 256.05							
Fleming, Susan Yvonne	Retirement gift for Sue Fleming	7117.49							
426500 Total						13215.36			
426300	ZZ	ZZ	020 Professi	CORP CREDIT CARD	ATHENA ALLEN-MI CORPORATIONS DIV	40			

Prep by: _____ 1st Review: _____

426300 Total						40
417120	ZZ	ZZ	020 Professional	CT CORPORATION	CT - Salix	401.18
			340 Regular		1 (blank)	3333.26
417120 Total						3734.44
417100	ZZ	ZZ	020 Professional	EXPLOSIVE ILLUSIONS INC	SALES TAX	1.17
					MRacicot Retirement gift from BOD - 97%	421.95
					MRacicot Retirement gift from BOD - 3%	13.05
				DEAN DAVIS PHOTOGRAPHY INC	Discount Distributions	-4.26
					Board/Officer formal photos - 3 percent BOD	85.17
				DAVIS POLK & WARDWELL LLP	Consultant for Board of Directors	516
			215 Employee	CORP CREDIT CARD	DEBBIE DEUBEL-SOMETHING ELSE DELI	3.17
					LISA LEE-THE GLOVER MANSION	256
					LISA LEE-NECTAR CATERING AND EVENT	203.83
					LISA LEE-MIZUNA	48.94
					LISA LEE-CURRY INDIA	89.56
					LISA LEE-PLAYWRIGHT	71.63
					LISA LEE-PALACE RESTAURANT	52.8
					LISA LEE-FRESCO BY SCOTTO	9791.8
					DEBBIE DEUBEL-DOMINI SANDWICHES	226.04
					LISA LEE-SUGAR FISH SUGARFISH	2.13
					LISA LEE-TST FIG & OLIVE - FIFTH	913.1
					LISA LEE-SCRATCH RESTAURANT	44.58
					LISA LEE-CARUSO'S SANDWICHES AND A	3.1
					LISA LEE-COSTCO WHSE #0670	1.03
					LISA LEE-ARETSKY'S PATROON	4566.1
					LISA LEE-SMACKYS ON BROADWAY	9.25
					LISA LEE-FEATURED RESTAURANT LLC	1.11
					LISA LEE-TAVOLATA SPOKANE	34.74
					LISA LEE-TST FRIDA	90.21
					LISA LEE-MSP AIRP PEOPLES ORGANIC	32.67
					LISA LEE-MAJESTIC EATERY 2	31.45
				JANET WIDMANN	Meals May BOD Meeting - 3 percent	1.1
				SCOTT H MAW	August BOD - meals - 3 percent	0.55
					Nov BOD - meals - 3 percent	1.51
				SENA M KWAWU	August BOD - airfare - 3 percent	0.92
					Meals May BOD - 3 percent	1.19
					Nov BOD - meals - 3 percent	4.41
					BOD Education visit - meals 3 percent	3
			235 Employee	CORP CREDIT CARD	LISA LEE-SAFEWAY #3255	0.65
					LISA LEE-MTA METROCARD MACHINE	20
					LISA LEE-TDI BROADWAY.COM TICKT	2570.4
					LISA LEE-THE DAVENPORT GRAND	47.54
					LISA LEE-SAFEWAY #0342	0.84
					LISA LEE-COSTCO WHSE #0670	-0.49
					LISA LEE-MJ (NY) TICKETS	1853
					LISA LEE-RPNW SPOKANE PARIS CITATI	7.02
					DEBBIE DEUBEL-TDI BROADWAY.COM TICKT	375.3
					LISA LEE-911 MEMORIAL AND MUSE	584
					LISA LEE-SHUBERT THEATER	2626.6
					LISA LEE-TDI THEATRE DIRECT NY	29
					LISA LEE-STATUE CRUISES	-24
				DONALD C BURKE	Nov BOD - tolls/parking - 3 percent	11.09
					August BOD - parking/cab - 3 percent	4.2
				JANET WIDMANN	Nov BOD - misc exp - 3 percent	4.08
					Nov BOD - cab - 3 percent	26.77
					August BOD - taxi - 3 percent	6.49
					Taxi/Parking May BOD Meeting - 3 percent	5.3
				KRISTIANNE BLAKE	Nov BOD - cab - 3 percent	5.64
					Nov BOD - parking - 3 percent	1.8
				REBECCA A KLEIN	Nov Board - cab - 3 percent	3.08
					August BOD - cab - 3 percent	0.69
					Nov Board - parking - 3 percent	2.28

Prep by: _____ 1st Review: _____

417100	ZZ	ZZ	235 Employee	SCOTT H MAW	May BOD - cab - 3 percent	6.05	
					Nov BOD - misc exp - 3 percent	3.54	
					August BOD - cab - 3 percent	1.09	
				SENA M KWAWU	Nov BOD - cab - 3 percent	14.02	
				August BOD - parking and cab - 3 percent	4.36		
			Lee, Lisa M	Parking, Nov BOD - parking	2.16		
				Cab Fare, Nov BOD - taxi to airport	2.23		
				Parking, MEC Parking	5.35		
				Parking, BOD meeting site visit	6.54		
			JULIE A BENTZ	August BOD - parking - 3 percent	2.43		
				June visit - parking - 3 percent	2.34		
			340 Regular		1 (blank)		3625.92
			885 Miscellar	ADVENTURES IN ADVERTISING	SALES TAX		79.75
					Logo jackets for Board and Officers		165.76
					Battery Charger for Board and Officers		720.3
				CORP CREDIT CARD	LISA LEE-THE DAVENPORT GRAND		30
					SUE FLEMING-HIST DVNPRT MARRIOTT		1200
				ASHLEY CALLISON-KOLBE CORP		44	
				SUE FLEMING-THE HISTORIC DAVENPORT		2636.19	
			R JOHN TAYLOR	Retirement gift from the Board		119.14	
			THE DAVENPORT HOTEL	BOD - Marc Racicot retirement TY		2033.22	
			220 Employee	CORP CREDIT CARD	LISA LEE-AMBASSADOR/BLACK STAR		180.24
					LISA LEE-UBER TRIP		5.1
					LISA LEE-CURB SVC LONG ISLAN		17.76
					LISA LEE-DIAL 7 CS		163.05
					LISA LEE-LIMOLINK		13013.94
				REBECCA A KLEIN	Cab May BOD Mtg - 3 percent		0.75
					Taxi/Cab Women Energy Directors Network - 3 percent		2.84
				SCOTT H MAW	Nov BOD - taxi - 3 percent		4.14
				SENA M KWAWU	Taxi/Cab May BOD - 3 percent		5.4
			210 Employee	DONALD C BURKE	Mileage May BOD - 3 percent		1.26
					Parking/Taxi/Cab May BOD - 3 percent		5.85
					August BOD - mileage - 3 percent		1.26
					Nov BOD - mileage - 3 percent		2.67
				JANET WIDMANN	Mileage May BOD Meeting - 3 percent		0.97
				SCOTT H MAW	August BOD - airfare- 3 percent		6
					May BOD - airfare- 3 percent		13.43
					August BOD - mileage - 3 percent		5.48
				SENA M KWAWU	BOD Education visit - mileage 3 percent		9.72
				Lee, Lisa M	Mileage, MEC Mileage		127.5
	JULIE A BENTZ	June visit - mileage - 3 percent		3.16			
		Nov 2021 BOD - mileage - 3 percent		3.02			
		May BOD - mileage - 3 percent		3.16			
		August BOD - mileage - 3 percent		3.16			
205 Airfare	CORP CREDIT CARD	LISA LEE-DELTA AIR 0062496561646		16.42			
		LISA LEE-ALASKA AIR 0272310776756		9.53			
		LISA LEE-DELTA AIR 0062496561645		16.42			
		LISA LEE-DELTA AIR BAGGAGE FEE		60			
		DEBBIE DEUBEL-DELTA AIR 0062341281638		835.2			
		LISA LEE-DELTA AIR 0062337693751		6.86			
		DEBBIE DEUBEL-DELTA AIR 0062341281640		835.2			
	DONALD C BURKE	August BOD - airfare - 3 percent		38.59			
		Airfare May BOD - 3 percent		37.42			
	JANET WIDMANN	August BOD - airfare - 3 percent		27.63			
		Nov BOD - airfare - 3 percent		29.29			
		Airfare May BOD Meeting - 3 percent		17.91			
	KRISTIANNE BLAKE	Nov BOD - airfare - 3 percent		18.22			
REBECCA A KLEIN	Nov Board - airfare - 3 percent		19.09				
	Airfare May BOD Mtg - 3 percent		26.36				
	Airfare Women Energy Directors Network - 3 percent		26.02				
SCOTT H MAW	Nov BOD - airfare - 3 percent		53.34				
SENA M KWAWU	August BOD - airfare - 3 percent		10.44				

Prep by: _____ 1st Review: _____

Date: 4/25/2023 Mgr. Review: _____

417100	ZZ	ZZ	205 Airfare	SENA M KWAWU	Nov BOD - airfare - 3 percent	39.22
					Airfare May BOD - 3 percent	9.52
				Lee, Lisa M	Airfare, Nov BOD - baggage	0.9
				JULIE A BENTZ	August BOD - airfare - 3 percent	11.38
					Nov 2021 BOD - airfare - 3 percent	9.91
					June visit - airfare - 3 percent	8.94
				May BOD - airfare - 3 percent	20.53	
				1 AIRFARE TO NY FOR BOARD OF DIR MEETING FOR MARK ACCIDENTALLY CHARGED TO CORPORATE CC	-1670.4	
			230 Employee	CORP CREDIT CARD	LISA LEE-LOTTE NY PALACE ROOMS	28527.61
					LISA LEE-THE HISTORIC DAVENPORT	23.34
				DONALD C BURKE	August BOD - hotel - 3 percent	7.55
				REBECCA A KLEIN	August BOD - airfare - 3 percent	29.05
					August BOD - hotel - 3 percent	8.39
THE DAVENPORT HOTEL	SALES TAX	0.84				
	August BOD - hotel - 3 percent	55.48				
	BOD Learning Session - SKawawu	19.64				
	Aug BOD - hotel - 3 percent	11.66				
	THE DAVENPORT GRAND	May BOD Hotel - 3 percent	56.87			
417100 Total						79218.9
Grand Total						201133.85

**Avista Utilities
 Board of Directors Fees Allocation
 For the twelve months ended December 31, 2022**

		<u>12.2022 Adjustment</u>
Total Adjustment	MR-BOD-4	\$ (1,114,584)
<u>Allocated to Washington Electric</u>		
	<u>12.2022</u>	
	70.695% E - Note 7	
	66.943% E - Note 4	\$ (527,481)
<u>Allocated to Washington Gas</u>		
	<u>12.2022</u>	
	20.228% E - Note 7	
	71.746% G - Note 4	\$ (161,757)
<u>Allocated to Idaho Electric</u>		
	<u>12.2022</u>	
	70.695% E - Note 7	
	33.057% E - Note 4	\$ (260,474)
<u>Allocated to Idaho Gas</u>		
	<u>12.2022</u>	
	20.228% E - Note 7	
	28.254% G - Note 4	\$ (63,701)
<u>Allocated to Oregon</u>		
	<u>12.2022</u>	
	9.077% E - Note 7	\$ (101,171)
		\$ (1,114,584)

1.0000 E - Note 7 *(Results of Operation E-ALL-12A, pg. 2)*
 1.0000 E - Note 4 *(Results of Operation E-ALL-12A, pg. 1)*
 1.0000 G - Note 4 *(Results of Operation G-ALL-12A, pg. 1)*

Prep by: _____ 1st Review: _____

Board of Directors Fees
 For the twelve months ended December 31, 2022

Purpose: To verify that all fees were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis.

Board of Director Compensation Expe	Utility	Non-Utility	9.2021 Total	
Quarterly Payments/Retainers	\$ 1,184,450.10	\$ 36,612.77	\$ 1,220,425.61	MR-BOD-5
Stock Compensation	\$ 1,115,184.27	\$ 34,490.24	\$ 1,149,674.50	MR-BOD-5
Total Utility expenses to be shared	\$ 2,299,634.36	\$ 71,122.74	\$ 2,370,100.11	
	97%	3%		
Total Board of Director Compensation	\$ 2,299,634.36	\$ 71,122.74	\$ 2,370,100.11	
			<u>\$ 2,370,100.11</u>	
	50%	50%		
Should be Charge to	Utility	Non-Utility	Total	
Quarterly Payments/Retainers	\$ 1,185,050.05	\$ 1,185,050.05	\$ 2,370,100.11	
Stock Compensation	\$ -	\$ -	\$ -	
	<u>\$ 1,185,050.05</u>	<u>\$ 1,185,050.05</u>	<u>\$ 2,370,100.11</u>	
As Recorded				
Miscellaneous Adjustment Needed	\$ (1,114,584.31)	\$ 1,113,927.31	\$ (656.99)	
	MR-BOD-3			

Vendor Name	Accounting Period	Transaction Description	FERC Account		Grand Total	MR_BOD-5	
			417100	930200			
DONALD C BURKE	202209	3rd Qtr BOD Payment - 3 percent		922.58	922.58		
		3rd Qtr BOD Payment - 97 percent			29,829.93	29,829.93	
	202203	BOD 1st Qtr payment 97%			31,525.00	31,525.00	
		BOD 1st Qtr payment 3%		975.00		975.00	
	202206	BOD - 2nd Qtr payment 3%		930.90		930.90	
		BOD - 2nd Qtr payment 97%			30,099.14	30,099.14	
	202212	4th Qtr BOD payment - 97 percent			27,887.50	27,887.50	
4th Qtr BOD payment - 3 percent			862.50		862.50		
DONALD C BURKE Total			3,690.98	119,341.57	123,032.55	\$ 119,462.55 \$ 3,570.00	
HEIDI B STANLEY	202209	3rd Qtr BOD Payment - 3 percent		772.58	772.58		
		3rd Qtr BOD Payment - 97 percent			24,979.93	24,979.93	
	202203	BOD 1st Qtr payment 97%			26,675.00	26,675.00	
		BOD 1st Qtr payment 3%		825.00		825.00	
	202206	BOD - 2nd Qtr payment 3%		780.90		780.90	
		BOD - 2nd Qtr payment 97%			25,249.14	25,249.14	
	202212	4th Qtr BOD payment - 97 percent			23,037.50	23,037.50	
4th Qtr BOD payment - 3 percent			712.50		712.50		
HEIDI B STANLEY Total			3,090.98	99,941.57	103,032.55	\$ 99,762.55 \$ 3,270.00	
JANET WIDMANN	202209	3rd Qtr BOD Payment - 3 percent		885.08	885.08		
		3rd Qtr BOD Payment - 97 percent			28,617.43	28,617.43	
	202203	BOD 1st Qtr payment 97%			28,857.50	28,857.50	
		BOD 1st Qtr payment 3%		892.50		892.50	
	202206	BOD - 2nd Qtr payment 3%		848.40		848.40	
		BOD - 2nd Qtr payment 97%			27,431.64	27,431.64	
	202212	4th Qtr BOD payment - 97 percent			26,675.00	26,675.00	
4th Qtr BOD payment - 3 percent			825.00		825.00		
JANET WIDMANN Total			3,450.98	111,581.57	115,032.55	\$ 111,582.55 \$ 3,450.00	
KRISTIANNE BLAKE	202209	3rd Qtr BOD Payment - 3 percent		1,118.33	1,118.33		
		3rd Qtr BOD Payment - 97 percent			36,159.21	36,159.21	
	202203	BOD 1st Qtr payment 97%			37,450.11	37,450.11	
		BOD 1st Qtr payment 3%		1,158.25		1,158.25	
	202206	BOD - 2nd Qtr payment 3%		1,114.15		1,114.15	
		BOD - 2nd Qtr payment 97%			36,024.25	36,024.25	
	202212	4th Qtr BOD payment - 97 percent			35,025.11	35,025.11	
4th Qtr BOD payment - 3 percent			1,083.25		1,083.25		
KRISTIANNE BLAKE Total			4,473.98	144,658.68	149,132.66	\$ 149,132.66 \$ 0.00	
MARC F RACICOT	202203	BOD 2021 B&O tax refund 97%	16.62	537.50	554.12		
MARC F RACICOT Total			16.62	537.50	554.12	\$ 554.12 \$ -	
REBECCA A KLEIN	202209	3rd Qtr BOD Payment - 3 percent		885.08	885.08		
		3rd Qtr BOD Payment - 97 percent			28,617.43	28,617.43	
	202203	BOD 1st Qtr payment 97%			30,312.50	30,312.50	
		BOD 1st Qtr payment 3%		937.50		937.50	
	202206	BOD - 2nd Qtr payment 3%		848.40		848.40	
		BOD - 2nd Qtr payment 97%			27,431.64	27,431.64	
	202212	4th Qtr BOD payment - 97 percent			26,675.00	26,675.00	
4th Qtr BOD payment - 3 percent			825.00		825.00		
REBECCA A KLEIN Total			3,495.98	113,036.57	116,532.55	\$ 113,060.05 \$ 3,472.50	
SCOTT H MAW	202209	3rd Qtr BOD Payment - 3 percent		885.08	885.08		
		3rd Qtr BOD Payment - 97 percent			28,617.43	28,617.43	
	202203	BOD 1st Qtr payment 97%			30,312.50	30,312.50	
		BOD 1st Qtr payment 3%		937.50		937.50	
	202206	BOD - 2nd Qtr payment 3%		848.40		848.40	
		BOD - 2nd Qtr payment 97%			27,431.64	27,431.64	
	202212	4th Qtr BOD payment - 97 percent			26,675.00	26,675.00	
4th Qtr BOD payment - 3 percent			825.00		825.00		
SCOTT H MAW Total			3,495.98	113,036.57	116,532.55	\$ 113,060.05 \$ 3,472.50	
JEFFRY L PHILIPPS	202203	BOD 1st Qtr payment 97%			26,675.00	26,675.00	
		BOD 1st Qtr payment 3%		825.00		825.00	
	202204	BOD 1st Qtr payment 97%			-	-	
		3rd Qtr BOD Payment - 97%			24,532.52	24,532.52	
	202210	3rd Qtr BOD Payment - 3%		758.74		758.74	
		BOD - 2nd Qtr payment 3%		735.90		735.90	
	202206	BOD - 2nd Qtr payment 97%			23,794.14	23,794.14	
4th Qtr BOD payment - 97 percent				23,037.50	23,037.50		
202212	4th Qtr BOD payment - 3 percent		712.50		712.50		
	JEFFRY L PHILIPPS Total			3,032.14	98,039.16	101,071.30	\$ 98,285.05 \$ 2,786.25
SCOTT L MORRIS	202209	3rd Qtr BOD Payment - 3 percent		1,477.58	1,477.58		
		3rd Qtr BOD Payment - 97 percent			47,774.93	47,774.93	
	202203	BOD 1st Qtr payment - 97%			48,015.00	48,015.00	
		BOD 1st Qtr payment - 3%		1,485.00		1,485.00	
	202206	BOD - 2nd Qtr payment 3%		1,440.90		1,440.90	
		BOD - 2nd Qtr payment 97%			46,589.14	46,589.14	
	202212	4th Qtr BOD payment - 97 percent			47,287.50	47,287.50	
4th Qtr BOD payment - 3 percent			1,462.50		1,462.50		
SCOTT L MORRIS Total			5,865.98	189,666.57	195,532.55	\$ 190,875.05 \$ 4,657.50	
SENA M KWAWU	202209	3rd Qtr BOD Payment - 3 percent		772.58	772.58		
		3rd Qtr BOD Payment - 97 percent			24,979.93	24,979.93	
	202203	BOD 1st Qtr payment 97%			25,220.00	25,220.00	
		BOD 1st Qtr payment 3%		780.00		780.00	
202206	BOD - 2nd Qtr payment 3%		735.90		735.90		

Prep by: _____ 1st Review: _____

2018 DIRECTOR COMPENSATION

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 1,099,699.60
September Stock Issuance	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 49,974.90
Amount withheld for B&O Taxes - add back in for gross total	\$ 3,225.00	\$ -	\$ 3,570.00	\$ 3,472.50	\$ 3,225.00	\$ 3,472.50	\$ 4,657.50	\$ 3,247.50	\$ 3,270.00	\$ 3,450.00	\$ 31,590.00
TOTAL QUARTERLY PAYMENTS	\$ 96,807.55	\$ 149,132.66	\$ 119,462.55	\$ 113,060.05	\$ 96,807.55	\$ 113,060.05	\$ 190,875.05	\$ 98,285.05	\$ 99,762.55	\$ 111,582.55	\$ 1,188,835.61
TOTAL 2022 COMPENSATION	\$ 215,000.00	\$ 264,100.11	\$ 238,000.00	\$ 231,500.00	\$ 215,000.00	\$ 231,500.00	\$ 310,500.00	\$ 216,500.00	\$ 218,000.00	\$ 230,000.00	\$ 2,370,100.11

Q1 2022

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	TOTAL	RACICOT
Quarterly Retainer	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 200,000.00	
Chair Retainer		\$ 3,750.00	\$ 5,000.00	\$ 3,750.00		\$ 3,750.00				\$ 3,750.00	\$ 20,000.00	
Lead Director Retainer		\$ 6,250.00									\$ 6,250.00	
Non-Executive Chair Retainer							\$ 25,000.00				\$ 25,000.00	
Jan 5 - Special Comp Mtg				\$ 1,500.00		\$ 1,500.00		\$ 1,500.00			\$ 4,500.00	
Jan 27 - Special Conf. Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 15,000.00	
Feb 3 - Finance Mtg	\$ 1,500.00				\$ 1,500.00		\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 7,500.00	
Feb 3 - Environmental	\$ 1,500.00			\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 6,000.00	
Feb 3 - Governance Mtg		\$ 1,500.00	\$ 1,500.00			\$ 1,500.00				\$ 1,500.00	\$ 6,000.00	
Feb 3 - Audit Meeting		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00		\$ 4,500.00	
Feb 3 - Comp. Mtg				\$ 1,500.00		\$ 1,500.00		\$ 1,500.00			\$ 4,500.00	
Feb 3-4 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 15,000.00	
Feb 21 - Audit Meeting		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00		\$ 4,500.00	
Deferred - Mar 2022 Div		\$ 1,108.36									\$ 1,108.36	
B&O taxes withheld for 1st Quarter	\$ (390.00)	\$ -	\$ (487.50)	\$ (468.75)	\$ (390.00)	\$ (468.75)	\$ (742.50)	\$ (412.50)	\$ (412.50)	\$ (446.25)	\$ (4,218.75)	
TOTAL	\$ 25,610.00	\$ 38,608.36	\$ 32,012.50	\$ 30,781.25	\$ 25,610.00	\$ 30,781.25	\$ 48,757.50	\$ 27,087.50	\$ 27,087.50	\$ 29,303.75	\$ 315,639.61	
Reimbursement for overpayment of B&O tax in 2021, not included in B&O tax for first quarter	\$ 564.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,118.24	\$ 554.12
TOTAL	\$ 26,174.12	\$ 38,608.36	\$ 32,012.50	\$ 30,781.25	\$ 25,610.00	\$ 30,781.25	\$ 48,757.50	\$ 27,087.50	\$ 27,087.50	\$ 29,303.75	\$ 316,757.85	

2018 DIRECTOR COMPENSATION

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 1,099,699.60
September Stock Issuance	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 49,974.90
Amount withheld for B&O Taxes - add back in for gross total	\$ 3,225.00	\$ -	\$ 3,570.00	\$ 3,472.50	\$ 3,225.00	\$ 3,472.50	\$ 4,657.50	\$ 3,247.50	\$ 3,270.00	\$ 3,450.00	\$ 31,590.00
TOTAL QUARTERLY PAYMENTS	\$ 96,807.55	\$ 149,132.66	\$ 119,462.55	\$ 113,060.05	\$ 96,807.55	\$ 113,060.05	\$ 190,875.05	\$ 98,285.05	\$ 99,762.55	\$ 111,582.55	\$ 1,188,835.61
TOTAL 2022 COMPENSATION	\$ 215,000.00	\$ 264,100.11	\$ 238,000.00	\$ 231,500.00	\$ 215,000.00	\$ 231,500.00	\$ 310,500.00	\$ 216,500.00	\$ 218,000.00	\$ 230,000.00	\$ 2,370,100.11

Q2 2022

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	TOTAL
Quarterly Retainer	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 200,000.00
Chair Retainer		\$ 3,750.00	\$ 5,000.00	\$ 3,750.00		\$ 3,750.00				\$ 3,750.00	\$ 20,000.00
Lead Director Retainer		\$ 6,250.00									\$ 6,250.00
Non-Executive Chair Retainer							\$ 25,000.00				\$ 25,000.00
May 2 - Audit Mtg.		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00		\$ 4,500.00
May 12 - Environmental	\$ 1,500.00			\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 6,000.00
May 12 - Audit Mtg.		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00		\$ 4,500.00
May 12 - Governance Mtg		\$ 1,500.00	\$ 1,500.00			\$ 1,500.00				\$ 1,500.00	\$ 6,000.00
May 12 - Comp. Mtg				\$ 1,500.00		\$ 1,500.00		\$ 1,500.00			\$ 4,500.00
May 12 - Finance Mtg	\$ 1,500.00				\$ 1,500.00		\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 7,500.00
May 12-13 - Board & Annual Meetings	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 15,000.00
Deferred - June 2022 Div		\$ 1,108.36									\$ 1,108.36
Stock Issuance Fractional Share	\$ 30.04	\$ 30.04	\$ 30.04	\$ 30.04	\$ 30.04	\$ 30.04	\$ 30.04	\$ 30.04	\$ 30.04	\$ 30.04	\$ 300.40
B&O taxes withheld for 2nd Quarter	\$ (2,017.50)	-	\$ (2,115.00)	\$ (2,073.75)	\$ (2,017.50)	\$ (2,073.75)	\$ (2,370.00)	\$ (2,017.50)	\$ (2,040.00)	\$ (2,073.75)	\$ (18,798.75)
TOTAL	\$ 22,512.54	\$ 37,138.40	\$ 28,915.04	\$ 26,206.29	\$ 22,512.54	\$ 26,206.29	\$ 45,660.04	\$ 22,512.54	\$ 23,990.04	\$ 26,206.29	\$ 281,860.01

2018 DIRECTOR COMPENSATION

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 1,099,699.60
September Stock Issuance	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 49,974.90
Amount withheld for B&O Taxes - add back in for gross total	\$ 3,225.00	\$ -	\$ 3,570.00	\$ 3,472.50	\$ 3,225.00	\$ 3,472.50	\$ 4,657.50	\$ 3,247.50	\$ 3,270.00	\$ 3,450.00	\$ 31,590.00
TOTAL QUARTERLY PAYMENTS	\$ 96,807.55	\$ 149,132.66	\$ 119,462.55	\$ 113,060.05	\$ 96,807.55	\$ 113,060.05	\$ 190,875.05	\$ 98,285.05	\$ 99,762.55	\$ 111,582.55	\$ 1,188,835.61
TOTAL 2022 COMPENSATION	\$ 215,000.00	\$ 264,100.11	\$ 238,000.00	\$ 231,500.00	\$ 215,000.00	\$ 231,500.00	\$ 310,500.00	\$ 216,500.00	\$ 218,000.00	\$ 230,000.00	\$ 2,370,100.11

Q3 2022

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	TOTAL
Quarterly Retainer	\$ 21,250.00	\$ 21,250.00	\$ 21,250.00	\$ 21,250.00	\$ 21,250.00	\$ 21,250.00	\$ 21,250.00	\$ 21,250.00	\$ 21,250.00	\$ 21,250.00	\$ 212,500.00
Chair Retainer		\$ 3,750.00	\$ 5,000.00	\$ 3,750.00		\$ 3,750.00				\$ 3,750.00	\$ 20,000.00
Lead Director Retainer		\$ 6,666.67									\$ 6,666.67
Non-Executive Chair Retainer							\$ 25,000.00				\$ 25,000.00
Aug 1 - Audit Meeting		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00		\$ 4,500.00
Aug 4 - Governance Mtg		\$ 1,500.00	\$ 1,500.00			\$ 1,500.00				\$ 1,500.00	\$ 6,000.00
Aug 4 - Environmental	\$ 1,500.00			\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 6,000.00
Aug 4 - Comp Mtg				\$ 1,500.00		\$ 1,500.00		\$ 1,500.00			\$ 4,500.00
Aug 4 - Finance Mtg	\$ 1,500.00				\$ 1,500.00		\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 7,500.00
Aug 4-5 - Board Meeting and Retreat	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 15,000.00
Deferred - Sep 2022 Div		\$ 1,108.36									\$ 1,108.36
Stock Issuance Fractional Share	\$ 2.51	\$ 2.51	\$ 2.51	\$ 2.51	\$ 2.51	\$ 2.51	\$ 2.51	\$ 2.51	\$ 2.51	\$ 2.51	\$ 25.10
SUBTOTAL	\$ 25,752.51	\$ 37,277.54	\$ 30,752.51	\$ 29,502.51	\$ 25,752.51	\$ 29,502.51	\$ 49,252.51	\$ 25,752.51	\$ 25,752.51	\$ 29,502.51	\$ 308,800.13
B&O taxes withheld for 3rd Quarter	\$ (461.25)	\$ -	\$ (536.25)	\$ (517.50)	\$ (461.25)	\$ (517.50)	\$ (813.75)	\$ (461.25)	\$ (461.25)	\$ (517.50)	\$ (4,747.50)
TOTAL	\$ 25,291.26	\$ 37,277.54	\$ 30,216.26	\$ 28,985.01	\$ 25,291.26	\$ 28,985.01	\$ 48,438.76	\$ 25,291.26	\$ 25,291.26	\$ 28,985.01	\$ 304,052.63

Lead Chair retainers at Aug Board meeting effective Sept 1, prorated for the one month
 Cash retainer increased at Aug Board meeting effective Sept 1, prorated for the one month

Q4 2022

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	TOTAL
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2018 DIRECTOR COMPENSATION

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	STANLEY	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 109,969.96	\$ 1,099,699.60
September Stock Issuance	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 4,997.49	\$ 49,974.90
Amount withheld for B&O Taxes - add back in for gross total	\$ 3,225.00	\$ -	\$ 3,570.00	\$ 3,472.50	\$ 3,225.00	\$ 3,472.50	\$ 4,657.50	\$ 3,247.50	\$ 3,270.00	\$ 3,450.00	\$ 31,590.00
TOTAL QUARTERLY PAYMENTS	\$ 96,807.55	\$ 149,132.66	\$ 119,462.55	\$ 113,060.05	\$ 96,807.55	\$ 113,060.05	\$ 190,875.05	\$ 98,285.05	\$ 99,762.55	\$ 111,582.55	\$ 1,188,835.61
TOTAL 2022 COMPENSATION	\$ 215,000.00	\$ 264,100.11	\$ 238,000.00	\$ 231,500.00	\$ 215,000.00	\$ 231,500.00	\$ 310,500.00	\$ 216,500.00	\$ 218,000.00	\$ 230,000.00	\$ 2,370,100.11
Quarterly Retainer	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 23,750.00	\$ 237,500.00
Chair Retainer		\$ 3,750.00	\$ 5,000.00	\$ 3,750.00		\$ 3,750.00				\$ 3,750.00	\$ 20,000.00
Lead Director Retainer		\$ 7,500.00									\$ 7,500.00
Non-Executive Chair Retainer							\$ 25,000.00				\$ 25,000.00
Oct 31 - Audit Conf. Call											\$ -
Nov 3 - Environmental											\$ -
Nov 3 - Governance Mtg											\$ -
Nov 3 - Comp. Mtg											\$ -
Nov 3 - Finance Mtg											\$ -
Nov 3-4 - Board Meeting											\$ -
Deferred - Dec 2022 Div		\$ 1,108.36									\$ 1,108.36
SUBTOTAL	\$ 23,750.00	\$ 36,108.36	\$ 28,750.00	\$ 27,500.00	\$ 23,750.00	\$ 27,500.00	\$ 48,750.00	\$ 23,750.00	\$ 23,750.00	\$ 27,500.00	\$ 291,108.36
B&O taxes withheld for 4th Quarter	\$ (356.25)	\$ -	\$ (431.25)	\$ (412.50)	\$ (356.25)	\$ (412.50)	\$ (731.25)	\$ (356.25)	\$ (356.25)	\$ (412.50)	\$ (3,825.00)
TOTAL	\$ 23,393.75	\$ 36,108.36	\$ 28,318.75	\$ 27,087.50	\$ 23,393.75	\$ 27,087.50	\$ 48,018.75	\$ 23,393.75	\$ 23,393.75	\$ 27,087.50	\$ 287,283.36

Meeting Fees removed at Aug Board meeting effective Sept 1

**Avista Utilities
Miscellaneous Adjustment - Removal of Non-Utility Transactions
For the Twelve Months Ended December 31, 2022**

Sum of Transaction Amount	Ferc	Service CD		Jurisdiction					Grand Total						
		AA	AN	ID	WA	ED AN	ID	WA	GD AA	AN	ID	OR	WA		
506000														188.95	188.95
535000														-159.4	(159.40)
537000														1500	1,500.00
546000														31.38	31.38
549000														98.73	98.73
557000														-95.53	(95.53)
566000														315.86	315.86
580000														120.63	120.63
588000														-335.62	(802.00)
813000														-466.38	(802.00)
874000															
880000															
902000															
908000															
909000															
921000															
930200															
935000															
Grand Total															

Electric		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
506000	7	70.695%	70.695%	70.695%	70.695%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
535000	7	70.695%	70.695%	70.695%	70.695%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
537000	7	70.695%	70.695%	70.695%	70.695%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
546000	7	70.695%	70.695%	70.695%	70.695%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
549000	7	70.695%	70.695%	70.695%	70.695%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
557000	7	70.695%	70.695%	70.695%	70.695%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
566000	7	70.695%	70.695%	70.695%	70.695%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
580000	7	70.695%	70.695%	70.695%	70.695%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
588000	7	70.695%	70.695%	70.695%	70.695%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
813000	7	70.695%	70.695%	70.695%	70.695%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
874000	7	70.695%	70.695%	70.695%	70.695%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
880000	7	70.695%	70.695%	70.695%	70.695%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
902000	7	70.695%	70.695%	70.695%	70.695%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
908000	7	70.695%	70.695%	70.695%	70.695%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
909000	7	70.695%	70.695%	70.695%	70.695%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
921000	7	70.695%	70.695%	70.695%	70.695%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
930200	7	70.695%	70.695%	70.695%	70.695%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
935000	7	70.695%	70.695%	70.695%	70.695%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%

GAS		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
506000	7	20.228%	22.321%	22.321%	22.321%	0.000%	0.000%	0.000%	68.736%	100.000%	100.000%	0.000%	100.000%
535000	7	20.228%	22.321%	22.321%	22.321%	0.000%	0.000%	0.000%	68.736%	100.000%	100.000%	0.000%	100.000%
537000	7	20.228%	22.321%	22.321%	22.321%	0.000%	0.000%	0.000%	68.736%	100.000%	100.000%	0.000%	100.000%
546000	7	20.228%	22.321%	22.321%	22.321%	0.000%	0.000%	0.000%	68.736%	100.000%	100.000%	0.000%	100.000%
549000	7	20.228%	22.321%	22.321%	22.321%	0.000%	0.000%	0.000%	68.736%	100.000%	100.000%	0.000%	100.000%
557000	7	20.228%	22.321%	22.321%	22.321%	0.000%	0.000%	0.000%	68.736%	100.000%	100.000%	0.000%	100.000%
566000	7	20.228%	22.321%	22.321%	22.321%	0.000%	0.000%	0.000%	68.736%	100.000%	100.000%	0.000%	100.000%
580000	7	20.228%	22.321%	22.321%	22.321%	0.000%	0.000%	0.000%	68.736%	100.000%	100.000%	0.000%	100.000%
588000	7	20.228%	22.321%	22.321%	22.321%	0.000%	0.000%	0.000%	68.736%	100.000%	100.000%	0.000%	100.000%
813000	7	20.228%	22.321%	22.321%	22.321%	0.000%	0.000%	0.000%	68.736%	100.000%	100.000%	0.000%	100.000%
874000	7	20.228%	22.321%	22.321%	22.321%	0.000%	0.000%	0.000%	68.736%	100.000%	100.000%	0.000%	100.000%
880000	7	20.228%	22.321%	22.321%	22.321%	0.000%	0.000%	0.000%	68.736%	100.000%	100.000%	0.000%	100.000%
902000	7	20.228%	22.321%	22.321%	22.321%	0.000%	0.000%	0.000%	68.736%	100.000%	100.000%	0.000%	100.000%
908000	7	20.228%	22.321%	22.321%	22.321%	0.000%	0.000%	0.000%	68.736%	100.000%	100.000%	0.000%	100.000%
909000	7	20.228%	22.321%	22.321%	22.321%	0.000%	0.000%	0.000%	68.736%	100.000%	100.000%	0.000%	100.000%
921000	7	20.228%	22.321%	22.321%	22.321%	0.000%	0.000%	0.000%	68.736%	100.000%	100.000%	0.000%	100.000%
930200	7	20.228%	22.321%	22.321%	22.321%	0.000%	0.000%	0.000%	68.736%	100.000%	100.000%	0.000%	100.000%
935000	7	20.228%	22.321%	22.321%	22.321%	0.000%	0.000%	0.000%	68.736%	100.000%	100.000%	0.000%	100.000%

WA Electric		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
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Prep by: _____

506000	4	66.943%	66.943%	0.000%	100.000%	66.943%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
535000	4	66.943%	66.943%	0.000%	100.000%	66.943%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
537000	4	66.943%	66.943%	0.000%	100.000%	66.943%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
546000	4	66.943%	66.943%	0.000%	100.000%	66.943%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
549000	4	66.943%	66.943%	0.000%	100.000%	66.943%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
557000	4	66.943%	66.943%	0.000%	100.000%	66.943%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
566000	4	66.943%	66.943%	0.000%	100.000%	66.943%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
580000	4	66.943%	66.943%	0.000%	100.000%	66.943%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
588000	4	66.943%	66.943%	0.000%	100.000%	66.943%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
813000	4	66.943%	66.943%	0.000%	100.000%	66.943%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
874000	4	66.943%	66.943%	0.000%	100.000%	66.943%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
880000	4	66.943%	66.943%	0.000%	100.000%	66.943%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
902000	4	66.943%	66.943%	0.000%	100.000%	66.943%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
908000	4	66.943%	66.943%	0.000%	100.000%	66.943%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
909000	4	66.943%	66.943%	0.000%	100.000%	66.943%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
921000	4	66.943%	66.943%	0.000%	100.000%	66.943%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
930200	4	66.943%	66.943%	0.000%	100.000%	66.943%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
935000	4	66.943%	66.943%	0.000%	100.000%	66.943%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%

WA GAS

		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
506000	4	71.746%	71.746%	0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	71.746%	0.000%	0.000%	100.000%
535000	4	71.746%	71.746%	0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	71.746%	0.000%	0.000%	100.000%
537000	4	71.746%	71.746%	0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	71.746%	0.000%	0.000%	100.000%
546000	4	71.746%	71.746%	0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	71.746%	0.000%	0.000%	100.000%
549000	4	71.746%	71.746%	0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	71.746%	0.000%	0.000%	100.000%
557000	4	71.746%	71.746%	0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	71.746%	0.000%	0.000%	100.000%
566000	4	71.746%	71.746%	0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	71.746%	0.000%	0.000%	100.000%
580000	4	71.746%	71.746%	0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	71.746%	0.000%	0.000%	100.000%
588000	4	71.746%	71.746%	0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	71.746%	0.000%	0.000%	100.000%
813000	4	71.746%	71.746%	0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	71.746%	0.000%	0.000%	100.000%
874000	4	71.746%	71.746%	0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	71.746%	0.000%	0.000%	100.000%
880000	4	71.746%	71.746%	0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	71.746%	0.000%	0.000%	100.000%
902000	4	71.746%	71.746%	0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	71.746%	0.000%	0.000%	100.000%
908000	4	71.746%	71.746%	0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	71.746%	0.000%	0.000%	100.000%
909000	4	71.746%	71.746%	0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	71.746%	0.000%	0.000%	100.000%
921000	4	71.746%	71.746%	0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	71.746%	0.000%	0.000%	100.000%
930200	4	71.746%	71.746%	0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	71.746%	0.000%	0.000%	100.000%
935000	4	71.746%	71.746%	0.000%	100.000%	0.000%	0.000%	0.000%	71.746%	71.746%	0.000%	0.000%	100.000%

ID Electric - 2016

		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
426500	1	34.610%	34.610%	100.000%	0%	34.610%	100%	0%	0%	0%	0%	0%	0%
506000	1	34.610%	34.610%	100.000%	0%	34.610%	100%	0%	0%	0%	0%	0%	0%
535000	1	34.610%	34.610%	100.000%	0%	34.610%	100%	0%	0%	0%	0%	0%	0%
537000	1	34.610%	34.610%	100.000%	0%	34.610%	100%	0%	0%	0%	0%	0%	0%
539000	1	34.610%	34.610%	100.000%	0%	34.610%	100%	0%	0%	0%	0%	0%	0%
544000	1	34.610%	34.610%	100.000%	0%	34.610%	100%	0%	0%	0%	0%	0%	0%
545000	1	34.610%	34.610%	100.000%	0%	34.610%	100%	0%	0%	0%	0%	0%	0%
557000	1	34.610%	34.610%	100.000%	0%	34.610%	100%	0%	0%	0%	0%	0%	0%
560000	1	34.610%	34.610%	100.000%	0%	34.610%	100%	0%	0%	0%	0%	0%	0%
573000	1	34.610%	34.610%	100.000%	0%	34.610%	100%	0%	0%	0%	0%	0%	0%
580000	3	32.234%	32.234%	100.000%	0%	32.234%	100%	0%	0%	0%	0%	0%	0%
584000	3	32.234%	32.234%	100.000%	0%	32.234%	100%	0%	0%	0%	0%	0%	0%
588000	3	32.234%	32.234%	100.000%	0%	32.234%	100%	0%	0%	0%	0%	0%	0%
870000	3	32.234%	32.234%	100.000%	0%	32.234%	100%	0%	0%	0%	0%	0%	0%
879000	3	32.234%	32.234%	100.000%	0%	32.234%	100%	0%	0%	0%	0%	0%	0%
880000	3	32.234%	32.234%	100.000%	0%	32.234%	100%	0%	0%	0%	0%	0%	0%
892000	3	32.234%	32.234%	100.000%	0%	32.234%	100%	0%	0%	0%	0%	0%	0%
905000	2	34.360%	34.360%	100.000%	0%	34.360%	100%	0%	0%	0%	0%	0%	0%
908000	2	34.360%	34.360%	100.000%	0%	34.360%	100%	0%	0%	0%	0%	0%	0%
909000	2	34.360%	34.360%	100.000%	0%	34.360%	100%	0%	0%	0%	0%	0%	0%
921000	4	31.405%	31.405%	100.000%	0%	31.405%	100%	0%	0%	0%	0%	0%	0%
923000	4	31.405%	31.405%	100.000%	0%	31.405%	100%	0%	0%	0%	0%	0%	0%
925100	4	31.405%	31.405%	100.000%	0%	31.405%	100%	0%	0%	0%	0%	0%	0%
930200	4	31.405%	31.405%	100.000%	0%	31.405%	100%	0%	0%	0%	0%	0%	0%
935000	4	31.405%	31.405%	100.000%	0%	31.405%	100%	0%	0%	0%	0%	0%	0%

WA Electric	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
506000	\$ -	\$ -	\$ -	\$ -	\$ 126.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126.49
535000	\$ -	\$ -	\$ -	\$ -	\$ (106.71)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (106.71)
537000	\$ -	\$ -	\$ -	\$ -	\$ 1,004.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,004.15
546000	\$ -	\$ -	\$ -	\$ -	\$ 21.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21.01
549000	\$ -	\$ -	\$ -	\$ -	\$ 66.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66.09
557000	\$ -	\$ -	\$ -	\$ -	\$ (63.95)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (63.95)
566000	\$ -	\$ -	\$ -	\$ -	\$ 211.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211.45
580000	\$ -	\$ -	\$ -	\$ -	\$ 80.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80.75
588000	\$ -	\$ -	\$ -	\$ -	\$ (224.67)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (224.67)
813000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
874000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
880000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
902000	\$ -	\$ -	\$ -	\$ 46.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46.23
908000	\$ -	\$ -	\$ -	\$ (54.60)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (54.60)
909000	\$ -	\$ 5,285.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,285.30
921000	\$ 1,570.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,570.85
930200	\$ 18.01	\$ -	\$ -	\$ -	\$ (67.97)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (49.96)
935000	\$ 1,608.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,608.95
	3,197.81	5,285.30	-	(8.38)	1,046.63	-	-	-	-	-	-	-	9,521.36

WA Gas	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
506000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
535000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
537000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
546000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
549000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
557000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
566000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
580000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
588000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
813000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148.41	\$ -	\$ -	\$ -	\$ -	\$ 148.41
874000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5.00	\$ 5.00
880000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 202.90	\$ -	\$ -	\$ -	\$ 44.10	\$ 247.00
902000	\$ -	\$ -	\$ -	\$ 14.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14.60
908000	\$ -	\$ -	\$ -	\$ (17.24)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17.24)
909000	\$ -	\$ 1,788.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,788.49
921000	\$ 481.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 481.72
930200	\$ 5.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 884.66	\$ -	\$ -	\$ -	\$ -	\$ 890.18
935000	\$ 493.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 493.40
	980.64	1,788.49	-	(2.65)	-	-	-	1,235.98	-	-	-	49.10	4,051.56

Avista Utilities
Miscellaneous Adjustment - Removal of Non-Utility Transactions
For the Twelve Months Ended December 31, 2021

Purpose: This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.

Sum of Transaction Amount	Column Labels				CD Total	GD	AN	OR	ID	WA	GD Total	ED	ID	WA	ED Total	Grand Total
	AA	AN	WA	CD												
909000																
2022 PAPA: JJ Harrison (JJ the Clown) Sponsorship, 811 Awareness																
Cash portion of Platinum Level Sponsorship. Additional "In-Kind" donation (\$2500) to be included in total sponsorship with applica																
Spokane Home Builder Association																
930200																
Meals, Tax dept holiday lunch																
Parking, AEL&P Board Meeting																
2021 donation to Hydropower Foundation per Kristina Newhouse																
Montana outreach golf tournament materials design																
Parking, Labor Negotiation Celebration																
Misc, Golf Club Rental for Golf event held by EEI Leadership Conference																
Misc, bereavement flowers for employee																
Lodging, AEL&P Board Meeting																
Mileage, Labor Negotiations Celebration																
Misc, Snacks for volunteers																
Sponsorship of 811 Event - Contractor's Breakfast																
MRacicot Retirement gift from BOD - 97%																
GREG FORD-D&B SUPPLY CO STORE 2																
community service bfast - Xmas tree																
Meals, AEL&P Board Meeting																
Meals, Lunch for team celebration. Attendees: Ian McLelland, Jenn Hossack, Carolyn Groome, Keri Meister																
Mileage, AEL&P Board meeting																
Misc, Drinks for volunteers																
Parking, GSI - retirement event																
Mileage, GSI retirement event																
Livestock 2022																
Mileage, Spokane Trabun Retirement																
Mileage, Donation check delivery 4H																
Mileage, Jim Kanes retirement dinner in Kellogg																
Montana golf thank you ad development																
Montana Golf tournament ad development																
Montana golf tournament rules page design																
Golf tournament thank you print ad																
Lodging, 2 night hotel stay for charity golf tournament																
Misc, Supplies for charity golf tournament																
Montana golf tournament fundraiser newspaper ads																
Mileage, Roundtrip travel to Thompson Falls, MT for Charity Golf Tournament Meeting																
Montana golf tournament poster design																
Mileage to deliver golf banner for Montana from agency																
Montana outreach golf silent auction ad design																
Montana golf tournament t-shirt design																
Meals, Dinner for 2 (Lisa Johnson and Heide Evans) for charity golf tournament																
Mileage, Roundtrip travel to Thompson Falls, MT for Charity Golf Tournament																
921000																
Meals, christmas party with ARC																
Misc, Gift card for Janice Erdman for recognition program																
Misc, Gift card for Phil Cole for recognition program																
Misc, Recognition Gift Card for Chris Darnell																
Misc, Recognition Gift Card for Cristal Griffin																
Meals, Maximo team celebration																
Misc, Five \$250.00 Gift cards to recognize Workplace 2022 team members' performance.																
Misc, Gift Card for GIS Editing Recognition Program																
Mileage, ALP Closing Event Celebration																
Meals, Meeting with Collins - Legislative celebration																
Meals, Utility Network Team Celebration																
donation to rehab facility																
Donation to avian rehab facility																
JENIFER PEARSON-GOVERNORS IND SAFETY																
Meals, Pizza party for return to office work dayDrafting Department and Edit Team - Debi Olson, Ray Burnha																
Meals, Engineering Department Holiday Party Deposit																
Meals, Christmas party with the Arc																
Misc, Holiday Team Building, inc. food																
Meals, 2022 Engineering Department Holiday Party																
Meals, Dept Lunch - C.Markson Birthday																
Misc, Retirement Lunch - Alene Clayton																
935000																
CHRISTMAS DECOR INSTALLMENT																
CORP CHRISTMAS DECOR INSTALLMENT																

Prep by: _____

CHRISTMAS DECOR	\$	250.00		\$	250.00										\$	250.00
880000																\$ (192.15)
Gift Card Thank You - Michels Klamath Falls Crew - \$50 - each						\$	(600.00)									\$ (600.00)
Office Supplies, office Christmas supplies										\$	(14.98)					\$ (14.98)
Meals, Team Mtg /Gas Control Training/ Gas Worker Celebration								\$	538.27							\$ 538.27
Meals, CPC meeting / Christmas																\$ -
Misc, Retirement gift for Galloway. We have a charge account here but he decided to pay for it.																\$ -
Meals, Retirement BBQ supplies, unable to use Company card at this store																\$ -
Misc, Holiday Gift Certificates for Team. Company credit card declined, spoke with Jen and got it fixed for next time.								\$	(950.00)							\$ (950.00)
Meals, Craig's Birthday at Managers meeting											\$	59.08				\$ 59.08
Gift Card: Safety Chair Recognition for 3 Years of Service - M. Toner																\$ (250.00)
Office Supplies, Cooler for Tony Roth retirement gift																\$ 550.00
Misc, Jody Retirement - Event Space & food								\$	-							\$ -
Misc, RICH INOUYE RETIREMENT TREAT REIMBURSEMENT																\$ -
Meals, Christmas Party																\$ 64.04
Meals, Holiday Lunch GC/SVC Dispatch/NOC/DO								\$	411.44							\$ 411.44
908000																\$ (77.24)
Meals, Doug's retirement lunch with AE team (Angela, Lorri, Jaime, Doug, Kim)																\$ (77.24)
588000																\$ (802.00)
Meals, BBQ Dinner for 23 people for Christmas in the 24hr DO area																\$ (560.45)
Misc, Retirement Recognition Gift Card for Larry La Bolle - 31 yrs of service																\$ (300.00)
Meals, Christmas BBQ Food																\$ (466.38)
Misc, Employee Appreciation Gift Cards																\$ -
Meals, Celebration for having our 10th operator top out																\$ 123.12
Roosters Lunch Meeting for Mike Thomas Retirement Lindsey, Sam Altman and Donna																\$ 69.00
Meals, food for retirement BBQ																\$ (0.00)
Meals, Work Holiday Party for in-house and contract distribution Inspectors.-Food and Bowling package																\$ 260.96
Misc, Dale Sisson retirement gift																\$ -
Meals, Work Holiday Party for in-house and contract distribution Inspectors.-drinks																\$ 71.75
566000																\$ 315.86
Misc, Retirement Recognition Gift Card for Torrance (Rip) Divis - 39 yrs. of service.																\$ (305.95)
Misc, REI gifts card - recognition for solving Blue Circl of Patience																\$ -
Meals, Retirement donuts for Rip Divis and Warren Clark - Sys Ops round table (11/29 and 11/30)																\$ (31.30)
Meals, Retirement Lunch for Doug J, incl Brandon R, Caleb C. Craig F																\$ -
Misc, Retirement party for Doug J 15yrs service - multiple parties present																\$ -
Meals, Randy Spacek retirement lunch/learning session with John Gross, Reuben Arts, Cesar Godinez, Cole Youngers, Derek Hansen and Michael Diedesch																\$ -
Meals, Randy Spacek retirement lunch/learning session with Randy Spacek and Keri Gross																\$ -
Misc, Brad Calbick Retirement Visa Gift Card - 26.5 Years of Service																\$ 205.95
Misc, Jeff Schlect Retirement Visa Gift Card - 29 Years of Service																\$ 205.95
Meals, Retirement lunch for Brad Calcick 26yrs service - multiple parties present																\$ 241.21
537000																\$ 1,500.00
2022 Annual Sponsorship																\$ 1,000.00
Meals, Retirement Party																\$ -
Spokane River Forum Water Trail Safety Sponsorship																\$ 500.00
580000																\$ 120.63
Misc, Gift Card for Brian Chain - Report to Payroll on 3/18/22. Recognition for filling in as temporary manager.																\$ -
Misc, Employee Performance Acknowledgement Gift Card - Katie Prugh running ERT																\$ -
Chewelah Chamber Auction and Dinner																\$ -
Misc, Gift Card - For Pam Bergin - Payroll notified 6/29/22																\$ -
Mileage, Engineering Holiday Lunch																\$ 120.63
813000																\$ 300.94
Meals, Holiday lunch for Gas Supply																\$ -
Meals, Team lunch for MikeMcMahon retirement, mary knuston, bethany botello, denise materne, erik soreng, tom pardee, michael brutaco, leslie filer attended.																\$ -
Meals, Holiday lunch for Gas Supply - names on Recpt- Erik, Denise, Tom, Justin, Michael, Mary, Bethany, Kevin, Leslie																\$ 300.94
549000																\$ 98.73
Meals, Safety Chair celebration lunch for Dempsey, G Hill, A Kotschevar, L Wright, Mecham																\$ 86.78
Tips, Safety Chair celebration lunch for Dempsey, G Hill, A Kotschevar, L Wright, Mecham																\$ 11.95
546000																\$ 31.38
Mileage, CS2 Holiday Party Round Trip																\$ (204.96)
Mileage, CS2 Visit and retirement celebration round trip																\$ 236.34
902000																\$ 65.39
Meals, Employee Celebration-Meter Reading																\$ 65.39
535000																\$ (159.40)
Meals, Brad McNamara Retirement Lunch																\$ -
Meals, Brad McNamara Retirement Lunch - originally submitted a tip amount greater than 20%																\$ (39.24)
Misc, Holiday Candy for Control Room																\$ (120.16)
Meals, GPSS Department Holiday Meal																\$ -
Meals, Retirement Breakfast																\$ -
Meals, Retirement Lunch - Maynard Taylor, Alexis																\$ -
874000																\$ 5.00
Training, Chris Elam - Training Gift card for Participation																\$ 5.00
557000																\$ (95.53)
Misc, \$30 Holiday Gift Cards for RT 6 employees, 10% discount on 5. Dan Friend, Bo Begalman, Eric Williams, Wayne Brower, Brandon Taylor, and Jared Schmutz																\$ (165.00)
Cab Fare, Attend retirement reception for Shawna McReynolds PNUCC President in Portland																\$ 69.47
506000																\$ 188.95
Mileage, Charlie Retirement / Walmart																\$ 15.00
Meals, Retirement party food and decorations, company credit card will not work.																\$ -
LADONNA JENSEN-WM SUPERCENTER #2016																\$ 173.95
Grand Total																\$ 21,499.99

As Recorded															
Sum of Transaction Amount	Accounting Year	As Recorded	CD.WA	CD.ID	CD.AN	ED.AA	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.ID	GD.AN	GD.OR	Grand Total
Ferc Acct		CD.AA													
584000	2022						1,605.32								1,605.32
874000	2022										888.43	457.24			1,345.67
892000	2022										1,607.08				1,607.08
921000	2022	6,351.22													6,351.22
925200	2022	(853.74)			(9.49)										(863.23)
930200	2022	437.61													437.61
Grand Total		5,935.09	-	-	(9.49)	-	1,605.32	-	-	-	2,495.51	457.24	-	-	10,483.67

Corrected															
Sum of Transaction Amount	Accounting Year	Corrected	CD.WA	CD.ID	CD.AN	ED.AA	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.ID	GD.AN	GD.OR	Grand Total
Ferc Acct		CD.AA													
584000	2022								1,605.32						1,605.32
874000	2022			71.60					457.24				816.83		1,345.67
892000	2022											1,607.08			1,607.08
921000	2022													6,351.22	6,351.22
925200	2022													(863.23)	(863.23)
930200	2022													437.61	437.61
Grand Total		-	-	71.60	-	-	-	-	2,062.56	-	-	2,423.91	-	5,925.60	10,483.67

Adjustment - System															
Sum of Transaction Amount	Accounting Year	Corrected	CD.WA	CD.ID	CD.AN	ED.AA	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.ID	GD.AN	GD.OR	Grand Total
Ferc Acct		CD.AA													
584000	2022	-	-	-	-	-	(1,605.32)	-	1,605.32	-	-	-	-	-	-
874000	2022	-	-	71.60	-	-	-	-	457.24	-	(888.43)	359.59	-	-	-
892000	2022	-	-	-	-	-	-	-	-	-	(1,607.08)	1,607.08	-	-	-
921000	2022	(6,351.22)	-	-	-	-	-	-	-	-	-	-	-	6,351.22	-
925200	2022	853.74	-	-	9.49	-	-	-	-	-	-	-	-	(863.23)	-
930200	2022	(437.61)	-	-	-	-	-	-	-	-	-	-	-	437.61	-
Grand Total		(5,935.09)	-	-	9.49	-	(1,605.32)	-	2,062.56	-	(2,495.51)	-	-	5,925.60	-

WA Electric	Accounting Year	Note 7*3													
		Corrected	Note 9	note 9*3	Note 3	Note 3	Note 3	GD.AA	GD.WA	GD.ID	GD.AN	GD.OR	Grand Total		
		CD.AA	CD.WA	CD.ID	CD.AN	ED.AA	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.ID	GD.AN	GD.OR	
584000	2022	44.879%	77.679%	0.000%	49.312%	63.482%	100.000%	63.482%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
874000	2022	44.879%	77.218%	0.000%	49.312%	63.482%	100.000%	63.482%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
892000	2022	44.879%	77.218%	0.000%	49.312%	63.482%	100.000%	63.482%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
921000	2022	44.879%	77.218%	0.000%	49.312%	63.482%	100.000%	63.482%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
925200	2022	44.879%	77.218%	0.000%	49.312%	63.482%	100.000%	63.482%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
930200	2022	44.879%	77.218%	0.000%	49.312%	63.482%	100.000%	63.482%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

Adjustment - WA Electric																
WA Electric	Accounting Year	Corrected	CD.WA	CD.ID	CD.AN	ED.AA	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.ID	GD.AN	GD.OR	Grand Total	
	584000	2022	-	-	-	-	(1,605.32)	-	-	-	-	-	-	-	(1,605.32)	
	874000	2022	-	-	-	-	-	-	-	-	-	-	-	-	-	
	892000	2022	-	-	-	-	-	-	-	-	-	-	-	-	-	
	921000	2022	(2,850.34)	-	-	-	-	-	-	-	-	-	-	-	(2,850.34)	
	925200	2022	383.15	-	-	4.68	-	-	-	-	-	-	-	-	387.83	
	930200	2022	(196.39)	-	-	-	-	-	-	-	-	-	-	-	(196.39)	
			(2,663.59)	-	-	4.68	-	-	-	-	-	-	-	-	(4,264.23)	

Note 7*3

WA Gas	Accounting Year	Corrected	Note 9	CD.ID	Note 9*3	ED.AA	ED.WA	ED.AN	ED.ID	Note 8*3	GD.WA	GD.ID	Note 3	GD.OR	Grand Total
	584000	2022	14.547%	22.321%	0.000%	16.052%	0.000%	0.000%	0.000%	49.430%	100.000%	0.000%	71.913%	0.000%	
	874000	2022	14.547%	22.321%	0.000%	16.052%	0.000%	0.000%	0.000%	49.430%	100.000%	0.000%	71.913%	0.000%	
	892000	2022	14.547%	22.321%	0.000%	16.052%	0.000%	0.000%	0.000%	49.430%	100.000%	0.000%	71.913%	0.000%	
	921000	2022	14.547%	22.321%	0.000%	16.052%	0.000%	0.000%	0.000%	49.430%	100.000%	0.000%	71.913%	0.000%	
	925200	2022	14.547%	22.321%	0.000%	16.052%	0.000%	0.000%	0.000%	49.430%	100.000%	0.000%	71.913%	0.000%	
	930200	2022	14.547%	22.321%	0.000%	16.052%	0.000%	0.000%	0.000%	49.430%	100.000%	0.000%	71.913%	0.000%	

Adjustment - WA Gas																
WA Gas	Accounting Year	Corrected	CD.WA	CD.ID	CD.AN	ED.AA	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.ID	GD.AN	GD.OR	Grand Total	
	584000	2022	-	-	-	-	-	-	-	-	-	-	-	-	-	
	874000	2022	-	-	-	-	-	-	-	-	(888.43)	-	-	-	(888.43)	
	892000	2022	-	-	-	-	-	-	-	-	(1,607.08)	-	-	-	(1,607.08)	
	921000	2022	(923.88)	-	-	-	-	-	-	-	-	-	-	-	(923.88)	
	925200	2022	124.19	-	-	1.52	-	-	-	-	-	-	-	-	125.71	
	930200	2022	(63.66)	-	-	-	-	-	-	-	-	-	-	-	(63.66)	
			(863.35)	-	-	1.52	-	-	-	-	(2,495.51)	-	-	-	(3,357.34)	

Total WA Electric			(2,663.59)	-	-	4.68	-	(1,605.32)	-	-	-	-	-	-	(4,264.23)
Total WA Gas			(863.35)	-	-	1.52	-	-	-	-	(2,495.51)	-	-	-	(3,357.34)
			(3,526.94)	-	-	6.20	-	(1,605.32)	-	-	(2,495.51)	-	-	-	(7,621.56)

Sum of Transaction Amount	Column Labels				
Row Labels	GDOR	EDID	GDID	CDID	Grand Total
584000		1605.32			1605.32
874000		457.24	816.83	71.6	1345.67
892000			1607.08		1607.08
921000	6351.22				6351.22
925200	-863.23				-863.23
930200	437.61				437.61
Grand Total	5925.6	2062.56	2423.91	71.6	10483.67

Prep by: _____ 1st Review: _____

Sum of Transaction Amount	Column Labels					
Row Labels	CDA	EDWA	CDAN	GDWA	GDID	Grand Total
584000		1605.32				1605.32
874000				888.43	457.24	1345.67
892000				1607.08		1607.08
921000	6351.22					6351.22
925200	-853.74		-9.49			-863.23
930200	437.61					437.61
Grand Total	5935.09	1605.32	-9.49	2495.51	457.24	10483.67

Prep by: _____ 1st Review: _____

Avista Utilities
Restricted Stock Grants -- O & M
Project Number: 09905868
GL Account Number: 920000

Month	Total Amount
202201	\$ 113,055
202202	\$ 366,964
202203	\$ 237,372
202204	\$ 214,245
202205	\$ 242,604
202206	\$ 235,437
202207	\$ 235,437
202208	\$ 269,766
202209	\$ 239,728
202210	\$ 275,959
202211	\$ 243,578
202212	\$ 153,113
Total	\$ 2,827,256

Allocated to Washington Electric

0.70695 Note 7	
0.66943 Note 4	
	<u>\$ 1,338,009</u>

Allocated to Washington Gas

0.20228 Note 7	
0.71746 Note 4	
	<u>\$ 410,314</u>

Allocated to Idaho Electric

0.70695 Note 7	
0.33057 Note 4	
	<u>\$ 660,720</u>

Allocated to Idaho Gas

0.20228 Note 7	
0.28254 Note 4	
	<u>\$ 161,584</u>

Allocated to Oregon

0.09077 Note 7	
	<u>\$ 256,630</u>

check	\$ 0
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Prep by: _____ 1st Review: _____

**Miscellaneous Adjustment
Plane Reclassifications
For the Twelve Months Ended December 31, 2022**

Recorded Service	Recorded Jurisdiction	FERC Account	Total Transaction	Note 4			66.943%	33.057%	71.746%	28.254%			
				Electric	Gas North	Gas South	Not Assigned	WA E	ID E	WA G	ID G	OR	
CD	AA	921000	27,591	19,505	5,581	2,504	13,058	6,448	4,004	1,577	2,504	-	
CD	AA	930200	180,948	127,921	36,602	16,425	85,634	42,287	26,261	10,342	16,425	-	
CD	ID	928000	16,575	12,875	3,700	-	-	12,875	-	3,700	-	-	
CD	WA	928000	6,545	5,084	1,461	-	5,084	-	1,461	-	-	-	
ED	AN	930200	75,565	75,565	-	-	50,585	24,980	-	-	-	-	
GD	AA	870000	65,136	-	44,772	20,364	-	-	32,122	12,650	20,364	-	
GD	AA	880000	4,760	-	3,272	1,488	-	-	2,347	924	1,488	-	
GD	AA	926100	1,445	-	993	452	-	-	713	281	452	-	
GD	AA	930200	53,805	-	36,983	16,822	-	-	26,534	10,449	16,822	-	
GD	OR	107000	3,995	-	3,995	-	-	-	-	-	3,995	-	
GD	OR	880000	19,975	-	19,975	-	-	-	-	-	19,975	-	
GD	OR	920000	11,815	-	11,815	-	-	-	-	-	11,815	-	
GD	OR	921000	4,386	-	4,386	-	-	-	-	-	4,386	-	
GD	OR	930200	850	-	850	-	-	-	-	-	850	-	
GD	OR	935000	9,690	-	9,690	-	-	-	-	-	9,690	-	
GD	WA	880000	27,710	-	27,710	-	-	-	27,710	-	-	-	
ZZ	ZZ	417100	25,075	-	-	25,075	-	-	-	-	-	(25,075) Non Utility	
ZZ	ZZ	417120	16,235	-	-	16,235	-	-	-	-	-	(16,235)	
ZZ	ZZ	426100	40,970	-	-	40,970	-	-	-	-	-	(40,970)	
ZZ	ZZ	426400	6,630	-	-	6,630	-	-	-	-	-	(6,630)	
ZZ	ZZ	426500	15,300	-	-	15,300	-	-	-	-	-	(15,300)	
ZZ	ZZ	930200	2,040	-	-	2,040	-	-	-	-	-	(2,040)	
Total			617,041	240,951	161,074	108,766	106,250	154,361	86,590	121,152	39,922	108,766	
			617,041	240,951	161,074	108,766	106,250						

Corrected Service	Corrected Jurisdiction	Transaction	Note 4			66.9430%	33.0570%	71.7460%	28.2540%				
			Electric	Gas North	Gas South	Not Assigned	WA E	ID E	WA G	ID G	OR		
CD	AA	921000	18,666	13,196	3,776	1,694	8,834	4,362	2,709	1,067	1,694	-	
CD	AA	930200	180,948	127,921	36,602	16,425	85,634	42,287	26,261	10,342	16,425	-	
CD	ID	928000	16,575	12,875	3,700	-	-	12,875	-	3,700	-	-	
CD	WA	928000	6,545	5,084	1,461	-	5,084	-	1,461	-	-	-	
ED	AN	930200	75,565	75,565	-	-	50,585	24,980	-	-	-	-	
GD	AA	870000	65,136	-	44,772	20,364	-	-	32,122	12,650	20,364	-	
GD	AA	880000	4,760	-	3,272	1,488	-	-	2,347	924	1,488	-	
GD	AA	926100	1,445	-	993	452	-	-	713	281	452	-	
GD	AA	930200	53,805	-	36,983	16,822	-	-	26,534	10,449	16,822	-	
GD	OR	107000	3,995	-	3,995	-	-	-	-	-	3,995	-	
GD	OR	880000	19,975	-	19,975	-	-	-	-	-	19,975	-	
GD	OR	920000	11,815	-	11,815	-	-	-	-	-	11,815	-	
GD	OR	921000	13,311	-	13,311	-	-	-	-	-	13,311	-	
GD	OR	930200	850	-	850	-	-	-	-	-	850	-	
GD	OR	935000	9,690	-	9,690	-	-	-	-	-	9,690	-	
GD	WA	880000	27,710	-	27,710	-	-	-	27,710	-	-	-	
ZZ	ZZ	417100	25,075	-	-	25,075	-	-	-	-	-	(25,075) Non Utility	
ZZ	ZZ	417120	16,235	-	-	16,235	-	-	-	-	-	(16,235)	
ZZ	ZZ	426100	40,970	-	-	40,970	-	-	-	-	-	(40,970)	
ZZ	ZZ	426400	6,630	-	-	6,630	-	-	-	-	-	(6,630)	
ZZ	ZZ	426500	15,300	-	-	15,300	-	-	-	-	-	(15,300)	
ZZ	ZZ	930200	2,040	-	-	2,040	-	-	-	-	-	(2,040)	
Total			617,041	234,642	159,269	116,880	106,250	150,138	84,504	119,856	39,412	116,880	
			617,041	234,642	159,269	116,880	106,250						

Reclassification Adjustment - For Incorrect Serv/Jur Assignment				Unallocated Rate	17.22%	(4,224)	(2,086)	(1,295)	(510)	8,115	
Reclassify Return on Rate Base and Hangar Depreciation - for non-utility Use						(19,792)	(9,773)	(14,398)	(5,670)	(14,727)	
			373,773	MR-PR-5	17.22%						
TOTAL PLANE ADJUSTMENT						(24,016)	(11,859)	(15,693)	(6,180)	(6,612)	
						45.94%		31.18%		22.88%	

Miscellaneous Adjustment
Plane Reclassifications
For the Twelve Months Ended December 31, 2022

Original

Adjusting Entry (blank)

Recorded Service	Recorded Jurisdiction	Values				
		Sum of Transaction Amount	Sum of Electric Amount	Sum of Gas North Amount	Sum of Gas South Amount	Not Assigned Amount
CD	AA	208,539	147,427	42,183	18,929	
CD	ID	16,575	12,875	3,700		
CD	WA	6,545	5,084	1,461		
ED	AN	75,565	75,565			
GD	AA	125,146		86,020	39,125	
GD	OR	50,711			50,711	
GD	WA	27,710		27,710		
ZZ	ZZ	106,250				106,250
Grand Total		617,041	240,951	161,074	108,766	106,250

Post Adjusting

Corrected

Adjusting Entry (All)

Recorded Service	Recorded Jurisdiction	Values				
		Sum of Transaction Amount	Sum of Electric Amount	Sum of Gas North Amount	Sum of Gas South Amount	Not Assigned Amount
CD	AA	199,614	141,117	40,378	18,119	0
CD	ID	16,575	12,875	3,700		
CD	WA	6,545	5,084	1,461		
ED	AN	75,565	75,565			
GD	AA	125,146		86,020	39,125	
GD	OR	59,636			59,636	
GD	WA	27,710		27,710		
ZZ	ZZ	106,250				106,250
Grand Total		617,041	234,642	159,269	116,880	106,250

Original

Adjusting Entry (blank)

Recorded Service	Recorded Jurisdiction	FERC Account	Values				
			Sum of Transaction Amount	Sum of Electric Amount	Sum of Gas North Amount	Gas South Amount	Not Assigned Amount
CD	AA	921000	27,591	19,505	5,581	2,504	
CD	AA	930200	180,948	127,921	36,602	16,425	
CD	ID	928000	16,575	12,875	3,700		
CD	WA	928000	6,545	5,084	1,461		
ED	AN	930200	75,565	75,565			
GD	AA	870000	65,136		44,772	20,364	
GD	AA	880000	4,760		3,272	1,488	
GD	AA	926100	1,445		993	452	
GD	AA	930200	53,805		36,983	16,822	
GD	OR	107000	3,995			3,995	
GD	OR	880000	19,975			19,975	
GD	OR	920000	11,815			11,815	
GD	OR	921000	4,386			4,386	
GD	OR	930200	850			850	
GD	OR	935000	9,690			9,690	
GD	WA	880000	27,710		27,710		
ZZ	ZZ	417100	25,075				25,075
ZZ	ZZ	417120	16,235				16,235
ZZ	ZZ	426100	40,970				40,970
ZZ	ZZ	426400	6,630				6,630
ZZ	ZZ	426500	15,300				15,300
ZZ	ZZ	930200	2,040				2,040
Grand Total			617,041	240,951	161,074	108,766	106,250

Corrected

Adjusting Entry (All)

Recorded Service	Recorded Jurisdiction	FERC Account	Values				
			Sum of Transaction Amount	Sum of Electric Amount	Sum of Gas North Amount	Gas South Amount	Not Assigned Amount
CD	AA	921000	18,666	13,196	3,776	1,694	0
CD	AA	930200	180,948	127,921	36,602	16,425	
CD	ID	928000	16,575	12,875	3,700		
CD	WA	928000	6,545	5,084	1,461		
ED	AN	930200	75,565	75,565			
GD	AA	870000	65,136		44,772	20,364	
GD	AA	880000	4,760		3,272	1,488	
GD	AA	926100	1,445		993	452	
GD	AA	930200	53,805		36,983	16,822	
GD	OR	107000	3,995			3,995	
GD	OR	880000	19,975			19,975	
GD	OR	920000	11,815			11,815	
GD	OR	921000	13,311			13,311	
GD	OR	930200	850			850	
GD	OR	935000	9,690			9,690	
GD	WA	880000	27,710		27,710		
ZZ	ZZ	417100	25,075				25,075
ZZ	ZZ	417120	16,235				16,235
ZZ	ZZ	426100	40,970				40,970
ZZ	ZZ	426400	6,630				6,630
ZZ	ZZ	426500	15,300				15,300
ZZ	ZZ	930200	2,040				2,040
Grand Total			617,041	234,642	159,269	116,880	106,250

Accounting Year	Company	Accounting Period	Flight	Flight Purpose	Project Number	Project Name	FERC Account	FERC Account Description	Expenditure Org	Recorded Service	Recorded Jurisdiction	Adjusting Entry	Transaction Amount	Electric Amount	Gas North Amount	Gas South Amount	Not Assigned Amount	
2022	001	202201	AWA011822A	Idaho Commissioner Retirement Gathering	09900549	Misc Non-Utility Costs	426500	MISC INCOME DEDUCTIONS-OTHER D	Z88	ZZ	ZZ		7,480				7,480	
2022	001	202203	AWA022822	Bank of America Power Utilities and Clean Energy Leaders Conference (Stacey Wenz)	09900013	Investor Relations	930200	MISC GENERAL EXPENSE	Z88	CD	AA		39,695	28,062	8,030	3,603		
2022	001	202203	AWA022822	Bank of America Power Utilities and Clean Energy Leaders Conference (Ed Schlect)	77703430	Avista Subsidiary Support	417120	EXPENSES OF NONUTILITY OPERATI	Z88	ZZ	ZZ		16,235				16,235	
2022	001	202203	AWA03022/AWA030522	Gas EOP to pick up crew/Gas EOP drop off crews	95090313	Crestline Outage - 3/4/22	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	WA		27,710		27,710			
2022	001	202203	AWA030722	EEL Board of Directors Meeting	09800310	Elect-Trade/Professional Assoc	930200	MISC GENERAL EXPENSE	Z88	ED	AN		46,750	46,750				
2022	001	202203	AWA031622	Avista Leadership Meetings with IPUC Commissioners	03805511	Common ID Reg Activities	928000	REGULATORY COMMISSION EXPENSES	Z88	CD	ID		8,160	6,339	1,821			
2022	001	202204	AWA032822	Local 659 Negotiations	09902800	Employment 099 CM	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		8,925	6,310	1,805	810		
2022	001	202204	AWA032822	Local 659 Negotiations	09902800	Employment 099 CM	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA	Y	(8,925)	(6,310)	(1,805)	(810)		
2022	001	202204	AWA032822	Local 659 Negotiations	09902800	Employment 099 CM	921000	OFFICE SUPPLIES & EXPENSES	Z88	GD	OR	Y	8,925				8,925	
2022	001	202204	AWA032822	Avista Edge	77705456	Avista Edge Business Dev.	930200	MISC GENERAL EXPENSE	Z88	ZZ	ZZ		680				680	
2022	001	202204	AWA033022	Various project site visits audit preparation training coordination meeting with CPC team	40900548	Gas Program Compliance - 099	870000	OPER SUPP/ENG	Z88	GD	AA		4,335		2,980	1,355		
2022	001	202204	AWA033022	Various project site visits audit preparation training coordination meeting with CPC team	409002812	A and G Gas Training	926100	EMPLOYEE PENSIONS & BENEFITS N	Z88	GD	AA		1,445		993	452		
2022	001	202204	AWA033022	Various project site visits audit preparation training coordination meeting with CPC team	09902920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		2,975	2,103	602	270		
2022	001	202204	AWA033022	Various project site visits audit preparation training coordination meeting with CPC team	498401110	Gas New Mains - Medford	107000	CONSTRUCTION WORK IN PROGRESS-	V08	GD	OR		1,105			1,105		
2022	001	202204	AWA033022	Various project site visits audit preparation training coordination meeting with CPC team	498401230	Gas Road Relocations-Medford	107000	CONSTRUCTION WORK IN PROGRESS-	B51	GD	OR		1,445			1,445		
2022	001	202204	AWA033022	Various project site visits audit preparation training coordination meeting with CPC team	498405321	STA #7100 - Rebuild STA #2412	107000	CONSTRUCTION WORK IN PROGRESS-	B51	GD	OR		1,445			1,445		
2022	001	202204	AWA033122	Commissioner Kris Raper Retirement Party	09900549	Misc Non-Utility Costs	426500	MISC INCOME DEDUCTIONS-OTHER D	Z88	ZZ	ZZ		7,820				7,820	
2022	001	202204	AWA040222	WSU Glesson Institute	77700300	Charitable and Civic Expense	426100	CHAR AND DONATIONS	Z88	ZZ	ZZ		40,970				40,970	
2022	001	202204	AWA041722	TSA Security Briefing	09903891	Corporate Planning-099	930200	MISC GENERAL EXPENSE	Z88	CD	AA		45,645	32,269	9,233	4,143		
2022	001	202205	AWA042722	Puget Sound Energy Regulatory Matters	02806136	Common WA Reg Activities	928000	REGULATORY COMMISSION EXPENSES	Z88	CD	WA		6,545	5,084	1,461			
2022	001	202205	AWA051522	AGA Board meeting and Financial Forum	09900311	Gas - Trade/Professional Assoc	930200	MISC GENERAL EXPENSE	Z88	GD	AA		53,805		36,983	16,822		
2022	001	202209	AWA060122	Employee meetings	09900165	Gas Ops Admin Activity - 099	870000	OPER SUPP/ENG	Z88	GD	AA		2,040		1,402	638		
2022	001	202208	AWA060122	Employee meetings	09903891	Corporate Planning-099	930200	MISC GENERAL EXPENSE	Z88	CD	AA		10,115	7,151	2,046	918		
2022	001	202208	AWA061322	IPUC Commission Update Wildfire Resource Adequacy and AMI	03805511	Common ID Reg Activities	928000	REGULATORY COMMISSION EXPENSES	Z88	CD	ID		8,415	6,537	1,878			
2022	001	202208	AWA061622	Financial Meeting	09903891	Corporate Planning-099	930200	MISC GENERAL EXPENSE	Z88	CD	AA		37,910	26,800	7,668	3,441		
2022	001	202208	AWA062222	We Are Avista Oregon employee participation	09904493	Gas Control Room comp	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	OR		4,760			4,760		
2022	001	202208	AWA062222	We Are Avista Oregon employee participation	98400165	Gas Ops Admin Activity - 984	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	OR		12,410			12,410		
2022	001	202208	AWA062222	We Are Avista Oregon employee participation	98600165	Gas Ops Admin Activity - 986	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	OR		6,460			6,460		
2022	001	202208	AWA062222	We Are Avista Oregon employee participation	98702815	Natural Gas Training - 987	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	OR		1,105			1,105		
2022	001	202208	AWA072722	We Are Avista Oregon employee participation	06800161	Gas Oregon Admin Activity	921000	OFFICE SUPPLIES & EXPENSES	Z88	GD	OR		4,386			4,386		
2022	001	202208	AWA072722	Q2 & Q3 Gas Leadership Meeting	09900165	Gas Ops Admin Activity - 099	870000	OPER SUPP/ENG	Z88	GD	AA		42,432		29,166	13,266		
2022	001	202208	AWA072722	Q2 & Q3 Gas Leadership Meeting	09902920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		1,649	1,166	334	150		
2022	001	202208	AWA072722	Q2 & Q3 Gas Leadership Meeting	09906220	Damage Prevention Program	870000	OPER SUPP/ENG	Z88	GD	AA		1,794		1,233	561		
2022	001	202208	AWA072722	Q2 & Q3 Gas Leadership Meeting	77700521	Government Relations Non-Op	426400	POLITICS EXPEND	Z88	ZZ	ZZ		6,630				6,630	
2022	001	202208	AWA081722	Q3 Employee Meetings	09900162	Admin Activities-Common to All	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		2,227	1,574	450	202		
2022	001	202208	AWA081722	Q3 Employee Meetings	09903891	Corporate Planning-099	930200	MISC GENERAL EXPENSE	Z88	CD	AA		8,906	6,298	1,802	809		
2022	001	202209	AWA090222	Site visit for asset condition/document interior as-built for records/safety plans	11700050	Lagrande Construction Office	935000	MAINT OF STRUCTURE & IMPROVEME	Z88	GD	OR		5,185			5,185		
2022	001	202209	AWA090222	Avista Edge - Mark Gustafson and Stephanie Meyers	77705456	Avista Edge Business Dev.	930200	MISC GENERAL EXPENSE	Z88	ZZ	ZZ		1,360				1,360	
2022	001	202209	AWA090622	EEL Board meeting	09800310	Elect-Trade/Professional Assoc	930200	MISC GENERAL EXPENSE	Z88	ED	AN		21,080	21,080				
2022	001	202212	AWA110122	November Board Meetings	09900020	Board Of Director Activities	930200	MISC GENERAL EXPENSE	Z88	CD	AA		24,990	17,667	5,055	2,268		
2022	001	202212	AWA110722	Colstrip Meeting	09800162	Elect Admin Activity - A and G	930200	MISC GENERAL EXPENSE	Z88	ED	AN		7,735	7,735				
2022	001	202212	AWA112222	Gas Manager Meetings	09900162	Admin Activities-Common to All	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		3,315	2,344	671	301		
2022	001	202212	AWA112222	Gas Manager Meetings	09900165	Gas Ops Admin Activity - 099	870000	OPER SUPP/ENG	Z88	GD	AA		6,630		4,557	2,073		
2022	001	202212	AWA112222	Gas Manager Meetings	09902920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		6,800	4,807	1,376	617		
2022	001	202212	AWA112222	Gas Manager Meetings	09906220	Damage Prevention Program	870000	OPER SUPP/ENG	Z88	GD	AA		4,505		3,097	1,408		
2022	001	202212	AWA120622	Q4 Employee Meetings	11700050	Lagrande Construction Office	935000	MAINT OF STRUCTURE & IMPROVEME	Z88	GD	OR		4,505			4,505		
2022	001	202212	AWA120622	Q4 Employee Meetings	06805156	Regional Business Policy OR	930200	MISC GENERAL EXPENSE	Z88	GD	OR		850			850		
2022	001	202212	AWA120622	Q4 Employee Meetings	09900162	Admin Activities-Common to All	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	AA		1,700	1,202	344	154		
2022	001	202212	AWA120622	Q4 Employee Meetings	09900165	Gas Ops Admin Activity - 099	870000	OPER SUPP/ENG	Z88	GD	AA		3,400		2,337	1,063		
2022	001	202212	AWA120822	Q4 Employee Meetings	09903891	Corporate Planning-099	930200	MISC GENERAL EXPENSE	Z88	CD	AA		6,800	4,807	1,376	617		
2022	001	202212	AWA120822	Washington Roundtable Board Meeting	09903891	Corporate Planning-099	930200	MISC GENERAL EXPENSE	Z88	CD	AA		6,885	4,867	1,393	625		
2022	001	202212	AWA121922	Local 659 Labor Management Committee Meeting	06800161	Gas Oregon Admin Activity	920000	ADMIN & GEN SALARIES	Z88	GD	OR		11,815			11,815		
													Original	617,041	240,951	161,074	108,766	106,250
													Total	617,041	234,642	159,269	116,880	106,250

The entries below are excluded as they are charges to the project that posts to the overhead account and excluded from the analysis.

Accounting Year	Company	Accounting Period	Flight	Flight Purpose	Project Number	Project Name	FERC Account	FERC Account Description	Expenditure Org	Recorded Service	Recorded Jurisdiction	Adjusting	Transaction	Electric	Gas North	Gas South	Not Assigned	
2022	001	202204	AWA032822	Not a flight - clearing expense	77700200	Fleet Management - Clearing	184100	TRANSPORTATION EXPENSES CLEARI	Z88	ZZ	ZZ		3,400				3,400	
2022	001	202205	AWA050522	Pest Training	77700115	Aircraft Operations - Clearing	184100	TRANSPORTATION EXPENSES CLEARI	Z88	ZZ	ZZ		31,620				31,620	
2022	001	202212	AWA110922	Test flight for tail sensor	77700115	Aircraft Operations - Clearing	184100	TRANSPORTATION EXPENSES CLEARI	Z88	ZZ	ZZ		2,040				2,040	
2022	001	202212	AWA111422	Taking plane to MFR for mechanical work	77700115	Aircraft Operations - Clearing	184100	TRANSPORTATION EXPENSES CLEARI	Z88	ZZ	ZZ		10,200				10,200	
2022	001	202212	AWA120622	Q4 Employee Meetings	77700115	Aircraft Operations - Clearing	184100	TRANSPORTATION EXPENSES CLEARI	Z88	ZZ	ZZ		1,700				1,700	
2022	001	202212	AWA121222	Training Flights	77700115	Aircraft Operations - Clearing	184100	TRANSPORTATION EXPENSES CLEARI	Z88	ZZ	ZZ		2,720				2,720	
													Original	51,680	-	-	-	51,680
													Total of Flights to Clearing	668,721	234,642	159,269	116,880	157,930

Discussion Notes

AVA032822

3/28/2022

AGA Board meeting and Financial Forum
Negotiations with OR Union, therefore assigned to GD.OR rather than CD.AA

AVA060122

6/1/2022

Employee meetings

Though primary flight was for Employee meeting, Gas Operations Management was conducted by Jody Morehouse thus the split is appropriate

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	12/31/2021 EOP	Period Activity	12/31/2022 EOP	Depreciation Rate	Annual Depreciation Expense
Plane					
Cost	\$ 5,507,887		\$ 5,507,887	3.43%	\$ 189,108 (included in pool)
A/D	(3,824,370)	(189,108)	(4,013,478)		
Plane NBV	<u>\$ 1,683,517</u>		<u>\$ 1,494,409</u>		
Hangar					
Cost	\$ 2,138,350		\$ 2,138,350	2.17%	\$ 46,402 (not in pool)
A/D	(71,462)	(29,424)	(100,886)		
Hangar NBV	<u>\$ 2,066,888</u>		<u>\$ 2,037,464</u>		
Total System Rate Base	<u>\$ 3,750,405</u>		<u>\$ 3,531,873</u>		

Allocation	69.998%		20.695%		9.307%
ROR	WA - ELEC	ID - ELEC	WA - GAS	ID - GAS	OR - GAS
Allocation	66.943%	33.057%	71.746%	28.254%	
ROR Allowed	7.117%	7.050%	7.117%	7.050%	7.171%
Plant Subtotal	121,435	59,398	38,478	15,010	24,302
Depreciation Expenses	21,743	10,737	6,890	2,713	4,319
Revenue Requirement	175,458	85,925	55,596	21,713	35,081
				373,773	MR-PR-1

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Avista Utilities
Washington Jurisdiction
Proforma Insurance Adjustment
For the Twelve Months ended December 31, 2022

<i>Test Period Expense:</i>	Amount
<i>Test Period Insurance Expense</i>	\$ (91,741)

Allocated to Washington Electric

0.70695	Note 7		
0.66943	Note 4	\$	(43,417)

Allocated to Washington Gas

0.20228	Note 7		
0.71746	Note 4	\$	(13,314)

<i>Electric</i>			
FERC 925	\$	(30,391.90)	70%
FERC 924	\$	(13,025.10)	30%
		<u>\$ (43,417.00)</u>	

**Calculation of Estimated 2022 D & O Premium Based on Renewal Date of 3/31/22
Includes Continuity Credit**

Carrier	Actual 3/21 Premiums	2021 Actual Premium Pro Rated for 1Q 2022	2021-22		Amount Allocated to AELP	Projected Increase/Decrease for 12 month policy beginning 3/31/22	2022 Premiums beginning 3/31/22	2022-23		AELP Allocated Amount	AELP Portion (3/31/22 to 12/31/22)	Utility Portion (3/31/22 to 12/31/22)	Utility 2022 Portion (3/31/22 to 12/31/22)	Avista Utility Combined 2022 premium	AELP Allocated Combined 2022 Amount
			Utility %	Utility Amount				Utility %	Utility Amount						
AEGIS (\$35M)	\$740,000	\$185,000	94.0%	\$173,900	\$11,100	4.7%	\$775,000	94.0%	6.0%	\$46,500	\$34,875	\$728,500	\$546,375	\$720,275	\$45,975
AEGIS (\$35M) taxes	\$10,101	\$2,525	94.0%	\$2,374	\$152	20.9%	\$12,208	94.0%	6.0%	\$732	\$549	\$11,475	\$8,606	\$10,980	\$701
AEGIS -Continuity Credit	-\$258,991	-\$64,748	94.0%	-\$60,863	-\$3,885	-25.2%	-\$193,678	94.0%	6.0%	-\$11,621	-\$8,716	-\$182,057	-\$136,543	-\$197,406	-\$12,600
AEGIS Loyalty Credit		\$0					-\$38,736	94.0%	6.0%	-\$2,324	-\$1,743	-\$36,411	-\$27,309	-\$27,309	-\$1,743
EIM Credit 1		\$0	100.0%	\$0			-\$46,976	100.0%	0.0%	\$0	\$0	-\$46,976	-\$35,232	-\$35,232	\$0
EIM Credit 2	\$0	\$0	100.0%	\$0			\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0
EIM (\$30M xs \$35M)	\$317,145	\$79,286	100.0%	\$79,286		4.7%	\$332,145	100.0%	0.0%	\$0	\$0	\$332,145	\$249,109	\$328,395	\$0
EIM (\$30M xs \$35M) taxes	\$6,660	\$1,665	100.0%	\$1,665		4.7%	\$6,975	100.0%	0.0%	\$0	\$0	\$6,975	\$5,231	\$6,896	\$0
XL Specialty(\$10M xs \$65M)	\$0	\$0	100.0%	\$0		#DIV/0!	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0
Allianz (\$10M xs \$65M) new 3/31/21	\$68,720	\$17,180	100.0%	\$17,180		4.7%	\$71,970	100.0%	0.0%	\$0	\$0	\$71,970	\$53,978	\$71,158	\$0
Twin City(\$15M xs \$75M)	\$80,979	\$20,245	100.0%	\$20,245		4.7%	\$84,809	100.0%	0.0%	\$0	\$0	\$84,809	\$63,607	\$83,852	\$0
Zurich(\$15M xs \$90M)	\$71,007	\$17,752	100.0%	\$17,752		4.7%	\$74,365	100.0%	0.0%	\$0	\$0	\$74,365	\$55,774	\$73,525	\$0
Travelers (\$5M xs \$105M)	\$23,644	\$5,911	100.0%	\$5,911		4.7%	\$24,762	100.0%	0.0%	\$0	\$0	\$24,762	\$18,572	\$24,483	\$0
XL Speciality (\$15M xs \$110) Side A/DIC	\$87,865	\$21,966	100.0%	\$21,966		0.0%	\$87,865	100.0%	0.0%	\$0	\$0	\$87,865	\$65,899	\$87,865	\$0
HCC (\$15M xs \$125M) Side A/DIC	\$60,918	\$15,230	100.0%	\$15,230		0.0%	\$60,918	100.0%	0.0%	\$0	\$0	\$60,918	\$45,689	\$60,918	\$0
	\$1,208,048			\$294,645	\$7,367		\$1,251,627				\$24,966	\$1,218,340	\$913,755	\$1,208,400	\$32,332

= paid/received
 = estimated to be received

\$1,208,400 \$32,332
2022 D & O Premium Total Allocated to Avista \$1,208,400

2022 Estimated D & O Premium Total Allocated to Avista

Summary:	
2022 Total D&O Premiums	1,240,733
Less: 10%	(124,073)
90% of D&O Premiums	1,116,659
Utility Expense	1,208,400
Difference - Adjustment	(91,741)

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	Restating Incentives
	Adjustment Number	2.13
	Workpaper Reference	E-RI
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	172
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	172
25	Total Electric Expenses	172
26	OPERATING INCOME BEFORE FIT	(172)
	FEDERAL INCOME TAX	
27	Current Accrual	(36)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$136)
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

**2017-2022 Incentive Compensation by Employee Group
 Target and Incentive for Plan Year**

*excludes payroll tax

Non-Executive	2017	2018	2019	2020	2021	2022
Target	\$ 8,907,284	\$ 8,939,222	\$ 9,560,785	\$ 11,027,927	\$ 11,636,327	\$ 11,677,040
Capital	\$ 3,024,646	\$ 2,763,401	\$ 1,915,430	\$ 1,301,158	\$ 4,674,952	\$ 1,157,588
Non-Operating	\$ 232,665	\$ 227,419	\$ 157,633	\$ 107,081	\$ 44,963	\$ 85,885
Operating	\$ 6,747,287	\$ 6,703,034	\$ 4,646,157	\$ 3,156,150	\$ 7,980,129	\$ 9,089,662
Other	\$ 1,628,655	\$ 1,636,727	\$ 1,134,485	\$ 770,660	\$ 568,140	\$ 1,244,893
Actual	\$ 11,633,253	\$ 11,330,580	\$ 7,853,706	\$ 5,335,049	\$ 13,268,184	\$ 11,578,028
Executive	2017	2018	2019	2020	2021	2022
Target	\$ 2,645,970	\$ 2,786,099	\$ 2,981,115	\$ 2,486,258	\$ 2,461,365	\$ 2,461,365
Operating	\$ 1,298,642	\$ 1,246,174	\$ 979,535	\$ 497,252	\$ 695,450	\$ 482,532
Non-Operating	\$ 1,111,307	\$ 1,539,925	\$ 2,861,870	\$ 124,312	\$ 2,042,921	\$ 2,255,839
Actual	\$ 2,409,949	\$ 2,786,099	\$ 3,841,405	\$ 621,564	\$ 2,738,371	\$ 2,738,371
Total	2017	2018	2019	2020	2021	2022
Total Target	\$ 11,553,254	\$ 11,725,321	\$ 12,541,900	\$ 13,514,185	\$ 14,097,692	\$ 14,138,405
Total Actual	\$ 14,043,202	\$ 14,116,679	\$ 11,695,111	\$ 5,956,613	\$ 16,006,555	\$ 14,316,399

	Actual	O & M Adjustment
Six Year Average	2022 Expense	
10%	\$ 2,533,970	\$ 797,796
1%	\$ 129,811	\$ 59,191
79%	\$ 6,304,634	\$ 6,264,486
11%	\$ 1,116,811	\$ 857,965
	\$ 10,085,226	\$ 7,979,438
Six Year Average	2022 Expense	O & M Adjustment
18%	\$ 905,478	\$ 581,270
82%	\$ 1,767,134	\$ 2,717,437
	\$ 2,672,613	\$ 3,298,707
Total Adjustment		\$ 364,356
WA Electric	0.70695	
(note 7, 4)	0.66943	\$ 172,433
WA Gas	0.20228	
(note 7, 4)	0.71746	\$ 52,878

Use of 6-Year average of actual expense Consistant with methodology approved by the Commission in UE-170485/UG-170486.

Notes: In Docekts UE-170485/UG-170486 Staff proposed the Company use a 6 year average of actual expense as the basis for the incentive adjustment.

On rebuttal the Company accepted this adjustment. The Commission approved this methodology in Order 07.

Data Source: Financial Reporting
 Data Updated Daily

Executive Officer Incentive Accrual

Sum of Transaction Amount		
Project Number	09905034	77705021
FERC Number	920000	417100
Report Category	OPER	NONOP
Accounting Period		
202201	\$ -	\$ -
202202	\$ 176,983	\$ 168,134
202203	\$ 88,890	\$ 84,067
202204	\$ 93,226	\$ 84,067
202205	\$ 91,766	\$ 84,067
202206	\$ (52,653)	\$ 11,061
202207	\$ 66,369	\$ 71,899
202208	\$ 66,369	\$ 71,899
202209	\$ 122,979	\$ 133,227
202210	\$ (169,537)	\$ 78,714
202211	\$ 48,439	\$ 78,714
202212	\$ 48,439	\$ 1,851,587
Grand Total	\$ 581,270	\$ 2,717,437

\$ 3,298,707

(A-2)

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Non-Executive

		CAP	NONOP	OPER	OTHER	TOTAL
		Transaction Amount	Transaction Amount	Transaction Amount	Transaction Amount	Transaction Amount
202101	512 Incentive Loading-NU	51,112	1,555	134,721	28,064	215,451
	514 Incentive Loading-Union	10,871		16,568	3,325	30,764
202102	512 Incentive Loading-NU	120,440	8,559	469,181	154,183	752,363
	514 Incentive Loading-Union	14,795		24,992	10,875	50,662
202103	512 Incentive Loading-NU	182,295	7,205	538,589	119,020	847,108
	514 Incentive Loading-Union	18,077	12	25,629	8,071	51,790
202104	512 Incentive Loading-NU	262,519	3,461	494,021	6,784	766,785
	514 Incentive Loading-Union	48,683	2	25,129	(16,391)	57,422
202105	512 Incentive Loading-NU	178,440	9,274	581,247	122,054	891,014
	514 Incentive Loading-Union	22,357	3	24,257	5,640	52,257
202106	512 Incentive Loading-NU	164,070	7,010	476,102	118,537	765,719
	514 Incentive Loading-Union	19,329	37	22,781	5,583	47,730
202107	512 Incentive Loading-NU	132,012	2,975	309,012	35,211	479,210
	514 Incentive Loading-Union	16,145	4	15,122	1,101	32,372
202108	512 Incentive Loading-NU	142,359	6,977	559,446	116,297	825,079
	514 Incentive Loading-Union	16,676	19	22,129	6,586	45,410
202109	512 Incentive Loading-NU	204,947	4,497	324,990	23,268	557,702
	514 Incentive Loading-Union	24,019	241	19,243	(3,421)	40,081
202110	512 Incentive Loading-NU	62,546	1,585	173,728	16,184	254,042
	514 Incentive Loading-Union	8,616	1	7,485	(315)	15,788
202111	512 Incentive Loading-NU	77,658	3,205	232,234	47,171	360,269
	514 Incentive Loading-Union	8,562	15	10,636	2,617	21,831
202112	512 Incentive Loading-NU	71,027	2,516	192,438	45,293	311,273
	514 Incentive Loading-Union	6,866	38	10,030	2,228	19,161
GL Only Adjustments Posted During the Year						
GL Entry - CPC True Up (June 2022)		(419,897)		(629,845)		(1,049,742)
GL Entry - New Execs True Up (September 2022)		103,237		154,855		258,092
GL Entry - CPC True Up (October 2022)		(802,294)		(1,203,440)		(2,005,734)
GL Entry - Year End True Up (December 2022)		52,329		78,494		130,823
GL Entry - Discretionary Incentive (December 2022)				3,154,715		3,154,715
Total		797,796	59,191	6,264,486	857,965	7,979,438 (A-2)
		10%	1%	79%	11%	

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AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	Restate Debt Interest
	Adjustment Number	2.14
	Workpaper Reference	E-RDI
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	-
26	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
27	Current Accrual	318
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$318)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

AVISTA UTILITIES
Restate Debt Interest
Washington - Electric
TWELVE MONTHS ENDED DECEMBER 31, 2022
(000's)

Adjustment Description	Restate Debt Interest			Reconciliation
	Adjustment ROO	All other Adjustments	TOTAL	FIT Expense
1.00 Results of Operations	2,019,567		2,019,567	318
1.01 Deferred FIT Rate Base		1,644	1,644	(9)
1.02 Deferred Debits and Credits		-	-	-
1.03 Working Capital		(1,833)	-1,833	10
2.01 Eliminate B & O Taxes		-	0	-
2.02 Restate Property Tax		-	0	-
2.03 Uncollect. Expense		-	0	-
2.04 Regulatory Expense		-	0	-
2.05 Injuries and Damages		-	0	-
2.06 FIT/DFIT/ ITC Expense		-	0	-
2.07 Office Space Charges to Non-Utility		-	0	-
2.08 Restate Excise Taxes		-	0	-
2.09 Net Gains & Losses		-	0	-
2.10 Weather Normalization		-	0	-
2.11 Eliminate Adder Schedules		-	0	-
2.12 Misc. Restating Non-Util / Non- Recurring Expenses		-	0	-
2.15 Eliminate WA Power Cost Defer		-	0	-
2.16 Nez Perce Settlement Adjustment		-	0	-
2.13 Restating Incentives		-	0	-
2.17 Normalize CS2/Colstrip Major Maint		-	0	-
2.14 Restate Debt Interest		-	0	-
2.18 Authorized Power Supply		-	0	-
Totals	2,019,567	(189)	2,019,378	
Weighted Average Cost of Debt	2.48%	2.48%		
Restated Debt Interest	50,085	(5)	50,081	319
Interest Per Results (E-FIT-12A)	51,600		51,600	
Increase (Decrease) in Interest Expense	(1,515)	(5)	(1,519)	
FIT Rate	0.21	0.21		
Increase (Decrease) in FIT	318	1	319	319
	2.14 Adjustment			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended December 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,167,462,615	771,500,400	395,962,215
E-OPS	Less: Operating & Maintenance Expense	776,655,823	485,936,213	290,719,610
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	158,284,145	110,595,338	47,688,807
E-OTX	Less: Taxes Other than FIT	86,358,284	70,101,043	16,257,241
	Net Operating Income Before FIT	146,164,363	104,867,806	41,296,557
E-INT	Less: Interest Expense	76,952,117	51,599,945	25,352,172
E-OTX	Less: ID ITC Deferred & Amortization	(8,644)	0	(8,644)
E-SCM	Plus: Schedule M Adjustments	(83,553,897)	(66,809,111)	(16,744,786)
	Taxable Net Operating Income	(14,350,295)	(13,541,250)	(809,045)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(3,013,562)	(2,843,663)	(169,899)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(3,013,562)	(2,843,663)	(169,899)
E-DTE	Deferred FIT	9,603,926	9,003,691	600,235
E-DTE	Customer Tax Credit Amortization	(25,502,396)	(13,881,576)	(11,620,820)
1	411400 Amortized Investment Tax Credit	(484,788)	(312,203)	(172,585)
	Total Net FIT/Deferred FIT	(19,396,820)	(8,033,751)	(11,363,069)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

	WA	ID	OR
PER TREASURY:			
DEBT:			
LT Debt	2,253,083,333.33	2,253,083,333.33	2,253,083,333.33
ST Debt	220,582,868.96	-	-
Total Debt	<u>2,473,666,202.29</u>	<u>2,253,083,333.33</u>	<u>2,253,083,333.33</u>
EQUITY:			
Common Equity	2,148,464,978.50	2,148,464,978.50	2,148,464,978.50
Investment in Subs	-	-	-
Net Equity	<u>2,148,464,978.50</u>	<u>2,148,464,978.50</u>	<u>2,148,464,978.50</u>
DEBT COST:			
LT Debt Cost	109,576,955.38	109,674,074.54	109,674,074.54
ST Debt Cost	4,905,508.13	-	-
Total Debt Cost	<u>114,482,463.50</u>	<u>109,674,074.54</u>	<u>109,674,074.54</u>
Debt Cost %	<u>4.628%</u>	4.868%	4.868%
Debt %	53.520%	51.190%	51.190%
Equity %	46.480%	48.810%	48.810%
Total	<u>100.000%</u>	<u>100.000%</u>	<u>100.000%</u>

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	Eliminate WA Power Cost Defer
	Adjustment Number	2.15
	Workpaper Reference	E-EWPC
REVENUES		
1	Total General Business	\$8,187
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	8,187
5	Other Revenue	-
6	Total Electric Revenue	8,187
EXPENSES		
Production and Transmission		
7	Operating Expenses	44,471
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	44,471
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Regulatory Amortizations	-
15	Taxes	316
16	Total Distribution	316
17	Customer Accounting	27
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	16
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	16
25	Total Electric Expenses	44,830
26	OPERATING INCOME BEFORE FIT	(36,643)
FEDERAL INCOME TAX		
27	Current Accrual	1,644
28	Debt Interest	-
29	Deferred Income Taxes	(9,339)
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$28,948)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Avista Corporation
Eliminate Washington ERM/REC
12 Months Ended December 31, 2022

		ERM / Solar Select				(note: sign is the
		Rebate	557.290	557.280	410.1	
Conv Factor in	Effect	Revenue	Amortization	Deferrals	DFIT	
Jan-22	0.956069	(1,805,262)	(1,725,955)	-	362,451	
Feb-22	0.956069	(1,660,864)	(1,587,901)	-	333,459	
Mar-22	0.956069	(1,714,390)	(1,639,075)	-	344,206	
Apr-22	0.956069	(826,805)	(790,483)	(296,745)	228,318	
May-22	0.956069	(3,983)	(3,808)	296,745	(61,517)	
Jun-22	0.956069	-	-	-	-	
Jul-22	0.956069	-	-	(1,810,042)	380,109	
Aug-22	0.956069	-	-	(3,260,888)	684,786	
Sep-22	0.956069	-	-	(726,305)	152,524	
Oct-22	0.956069	-	-	(806,582)	169,382	
Nov-22	0.956069	-	-	(6,706,530)	1,408,371	
Dec-22	0.956069	-	-	(24,785,252)	5,204,903	
Total		(6,011,304)	(5,747,222)	(38,095,599)	9,206,992	
			\$0	\$0		

Revenue Related Expenses - from Test Period

Excise Tax	0.0386050	(232,066)
Uncollect.	0.0033260	(19,994)
Commission Fee	0.0020000	(12,023)
Total	0.043931	(264,083)

Account 557 as Recorded

	ERM	Adjust	Total	
Deferrals	(5,747,222)	-	(5,747,222)	Debit
Amortizations	(38,095,599)	-	(38,095,599)	Credit
Net	(43,842,821)	-	(43,842,821)	Credit

Account 410.10 9,206,992 - 9,206,992 Debit

ERM Adjustment			
	Add Back	Remove	Total
<u>Adjustment (\$000)</u>	<u>Revenue</u>	<u>Deferral & Amort.</u>	<u>Adjustment</u>
Revenue	6,011		6,011
Account 557		43,843	43,843
Excise tax	232		232
Uncollectibles	20		20
Other (commission fees)	12		12
Total expenses	264	43,843	44,107
Net income before income taxes	5,747	(43,843)	(38,096)
FIT	0.21 1,207	(9,207)	(8,000)
Net income	4,540	(34,636)	(30,096)

Avista Corporation
Eliminate Washington ERM/REC
12 Months Ended December 31, 2022

NET ERM/REC Adjustment			
<u>Adjustment (\$000)</u>	<u>Add Back</u> <u>Revenue</u>	<u>Remove</u> <u>Deferral &</u> <u>Amort.</u>	<u>Total</u> <u>Adjustment</u>
Revenue	8,187	-	8,187
	-	-	-
Account 557	-	44,471	44,471
Excise tax	316	-	315
Uncollectibles	27	-	27
Other (commission fees)	16	-	16
Total expenses	359	44,471	44,829
Net income before income taxes	7,828	(44,471)	(36,642)
FIT	0.21 1,644	(9,339)	(7,695)
Net income	6,184	(35,132)	(28,947)
			check
			ERM (30,096)
			REC 1,148
			TOTAL (28,948)

FERC Account	Accounting Period	Svc	Juris	Transaction Description	Transaction Amount	Deferral	Interest	Transfer	Amortization	DFIT	Total
182350	202201	ED	WA	Regulatory Asset ERM Approved for Recovery	\$ (40,997.00)		\$ (40,997)				\$ (40,997)
182350	202202	ED	WA	2020 Interest on Solar Select Entries	\$ 7,325.00		\$ 7,325				\$ 7,325
182350	202202	ED	WA	2021 Interest on Solar Select Entries	\$ 7,369.00		\$ 7,369				\$ 7,369
182350	202202	ED	WA	December 2020 Solar Select Amt	\$ (57,572.00)			\$ (57,572)			\$ (57,572)
182350	202202	ED	WA	March 2020 Solar Select Amt	\$ 249,193.00			\$ 249,193			\$ 249,193
182350	202202	ED	WA	Regulatory Asset ERM Approved for Recovery	\$ (40,681.00)		\$ (40,681)				\$ (40,681)
182350	202203	ED	WA	Regulatory Asset ERM Approved for Recovery	\$ (40,365.00)		\$ (40,365)				\$ (40,365)
182350	202204	ED	WA	Regulatory Asset ERM Approved for Recovery	\$ (40,365.00)		\$ (40,365)				\$ (40,365)
182350	202205	ED	WA	Regulatory Asset ERM Approved for Recovery	\$ (40,365.00)		\$ (40,365)				\$ (40,365)
182350	202206	ED	WA	Regulatory Asset ERM Approved for Recovery	\$ (40,365.00)		\$ (40,365)				\$ (40,365)
182350	202207	ED	WA	Regulatory Asset ERM Approved for Recovery	\$ (40,317.00)		\$ (40,317)				\$ (40,317)
182350	202208	ED	WA	Regulatory Asset ERM Approved for Recovery	\$ (40,317.00)		\$ (40,317)				\$ (40,317)
182350	202209	ED	WA	Balance Transfer from 186290 to 182350	\$ 9,031,421.00			\$ 9,031,421			\$ 9,031,421
182350	202209	ED	WA	Regulatory Asset ERM Approved for Recovery	\$ (13,308.00)		\$ (13,308)				\$ (13,308)
182350	202210	ED	WA	Regulatory Asset ERM Approved for Recovery	\$ (13,145.00)		\$ (13,145)				\$ (13,145)
182350	202211	ED	WA	Regulatory Asset ERM Approved for Recovery	\$ (13,145.00)		\$ (13,145)				\$ (13,145)
182350	202212	ED	WA	Regulatory Asset ERM Approved for Recovery	\$ (13,145.00)		\$ (13,145)				\$ (13,145)
					\$ 8,861,221.00	\$ -	\$ (361,821)	\$ 9,223,042		\$ -	\$ 8,861,221
186280	202201	ED	WA	Balance Transfer from 186280 to 186290	\$ (7,929,924.00)			\$ (7,929,924)			\$ (7,929,924)
186280	202204	ED	WA	Current Year ERM (2022)	\$ 296,745.00	\$ 296,745					\$ 296,745
186280	202204	ED	WA	Current Year ERM Interest Accrual (2022)	\$ 455.00		\$ 455				\$ 455
186280	202205	ED	WA	Current Year ERM (2022)	\$ (296,745.00)	\$ (296,745)					\$ (296,745)
186280	202205	ED	WA	Current Year ERM Interest Accrual (2022)	\$ (455.00)		\$ (455)				\$ (455)
186280	202207	ED	WA	Current Year ERM (2022)	\$ 1,810,042.00	\$ 1,810,042					\$ 1,810,042
186280	202207	ED	WA	Current Year ERM Interest Accrual (2022)	\$ 2,723.00		\$ 2,723				\$ 2,723
186280	202208	ED	WA	Current Year ERM (2022)	\$ 3,260,888.00	\$ 3,260,888					\$ 3,260,888
186280	202208	ED	WA	Current Year ERM Interest Accrual (2022)	\$ 10,351.00		\$ 10,351				\$ 10,351
186280	202209	ED	WA	Current Year ERM (2022)	\$ 726,305.00	\$ 726,305					\$ 726,305
186280	202209	ED	WA	Current Year ERM Interest Accrual (2022)	\$ 16,349.00		\$ 16,349				\$ 16,349
186280	202210	ED	WA	Current Year ERM (2022)	\$ 806,582.00	\$ 806,582					\$ 806,582
186280	202210	ED	WA	Current Year ERM Interest Accrual (2022)	\$ 18,655.00		\$ 18,655				\$ 18,655
186280	202211	ED	WA	Current Year ERM (2022)	\$ 6,706,530.00	\$ 6,706,530					\$ 6,706,530
186280	202211	ED	WA	Current Year ERM Interest Accrual (2022)	\$ 29,957.00		\$ 29,957				\$ 29,957
186280	202211	ED	WA	WA ERM Current Change	\$ (144,475.00)	\$ (144,475)					\$ (144,475)
186280	202211	ED	WA	WA ERM Interest Change	\$ (217.00)		\$ (217)				\$ (217)
186280	202212	ED	WA	Current Year ERM (2022)	\$ 24,785,252.00	\$ 24,785,252					\$ 24,785,252
186280	202212	ED	WA	Current Year ERM Interest Accrual (2022)	\$ 76,895.00		\$ 76,895				\$ 76,895
					\$ 30,175,913.00	\$ 37,951,124	\$ 154,713	\$ (7,929,924)		\$ -	\$ 30,175,913
186290	202201	ED	WA	Balance Transfer from 186280 to 186290	\$ 7,929,924.00			\$ 7,929,924			\$ 7,929,924
186290	202201	ED	WA	Difference of interest from Dec 2021 Solar Select Entry	\$ (1,412.00)		\$ (1,412)				\$ (1,412)
186290	202201	ED	WA	Interest Income on Pending Balance	\$ 24,323.00			\$ 24,323			\$ 24,323
186290	202202	ED	WA	2021 Interest on Solar Select Entries	\$ 1,412.00			\$ 1,412			\$ 1,412
186290	202202	ED	WA	December 2021 Solar Select Amt	\$ 892,145.00			\$ 892,145			\$ 892,145
186290	202202	ED	WA	Interest Income on Pending Balance	\$ 25,694.00		\$ 25,694				\$ 25,694
186290	202203	ED	WA	Interest Income on Pending Balance	\$ 27,064.00		\$ 27,064				\$ 27,064
186290	202204	ED	WA	Interest Income on Pending Balance	\$ 27,064.00		\$ 27,064				\$ 27,064
186290	202205	ED	WA	Change in Production Rate for Oct - Dec 2021	\$ (2,867.00)		\$ (2,867)				\$ (2,867)
186290	202205	ED	WA	Correction of Interest from Oct 2021 - Current	\$ (60.00)		\$ (60)				\$ (60)
186290	202205	ED	WA	Interest Income on Pending Balance	\$ 27,060.00		\$ 27,060				\$ 27,060
186290	202206	ED	WA	Interest Income on Pending Balance	\$ 27,056.00		\$ 27,056				\$ 27,056
186290	202207	ED	WA	Interest Income on Pending Balance	\$ 27,009.00		\$ 27,009				\$ 27,009
186290	202208	ED	WA	Interest Income on Pending Balance	\$ 27,009.00		\$ 27,009				\$ 27,009
186290	202209	ED	WA	Balance Transfer from 186290 to 182350	\$ (9,031,421.00)			\$ (9,031,421)			\$ (9,031,421)
					\$ -	\$ -	\$ 183,617	\$ (183,617)		\$ -	\$ -
283280	202201	ED	WA	997043 - WA ERM - ED WA	\$ (362,450.55)					\$ (362,451)	\$ (362,451)

283280	202201	ED	WA	997043 - WA ERM - ED WA 2021 Adj	\$ (168.00)			\$ (168)	\$ (168)	
283280	202201	ED	WA	WA ERM Interest - ED WA	\$ 7,401.87			\$ 7,402	\$ 7,402	
283280	202202	ED	WA	997043 - WA ERM - ED WA	\$ (333,459.21)			\$ (333,459)	\$ (333,459)	
283280	202202	ED	WA	WA ERM Interest - ED WA	\$ 6,037.92			\$ 6,038	\$ 6,038	
283280	202203	ED	WA	997043 - WA ERM - ED WA	\$ (344,205.75)			\$ (344,206)	\$ (344,206)	
283280	202203	ED	WA	WA ERM Interest - ED WA	\$ 4,998.63			\$ 4,999	\$ 4,999	
283280	202204	ED	WA	997043 - WA ERM - ED WA	\$ (228,317.88)			\$ (228,318)	\$ (228,318)	
283280	202204	ED	WA	WA ERM Interest - ED WA	\$ 4,120.41			\$ 4,120	\$ 4,120	
283280	202205	ED	WA	997043 - WA ERM - ED WA	\$ 122,457.09			\$ 122,457	\$ 122,457	
283280	202205	ED	WA	WA ERM Interest - ED WA	\$ 4,161.78			\$ 4,162	\$ 4,162	
283280	202206	ED	WA	997043 - WA ERM - ED WA	\$ 6,056.61			\$ 6,057	\$ 6,057	
283280	202206	ED	WA	WA ERM Interest - ED WA	\$ 4,155.06			\$ 4,155	\$ 4,155	
283280	202207	ED	WA	997043 - WA ERM - ED WA	\$ (339,177.30)			\$ (339,177)	\$ (339,177)	
283280	202207	ED	WA	WA ERM Interest - ED WA	\$ 3,665.76			\$ 3,666	\$ 3,666	
283280	202208	ED	WA	997043 - WA ERM - ED WA	\$ (634,688.04)			\$ (634,688)	\$ (634,688)	
283280	202208	ED	WA	WA ERM Interest - ED WA	\$ 2,200.80			\$ 2,201	\$ 2,201	
283280	202209	ED	WA	997043 - WA ERM - ED WA	\$ (110,170.83)			\$ (110,171)	\$ (110,171)	
283280	202209	ED	WA	WA ERM Interest - ED WA	\$ 1,080.45			\$ 1,080	\$ 1,080	
283280	202210	ED	WA	997043 - WA ERM - ED WA	\$ (159,264.42)			\$ (159,264)	\$ (159,264)	
283280	202210	ED	WA	WA ERM Interest - ED WA	\$ 640.71			\$ 641	\$ 641	
283280	202211	ED	WA	997043 - WA ERM - ED WA	\$ (1,362,104.10)			\$ (1,362,104)	\$ (1,362,104)	
283280	202211	ED	WA	WA ERM Interest - ED WA	\$ (1,693.44)			\$ (1,693)	\$ (1,693)	
283280	202212	ED	WA	997043 - WA ERM - ED WA	\$ (5,188,140.09)			\$ (5,188,140)	\$ (5,188,140)	
283280	202212	ED	WA	WA ERM Interest - ED WA	\$ (11,501.28)			\$ (11,501)	\$ (11,501)	
					\$ (8,908,363.80)	\$ -	\$ -	\$ -	\$ (8,908,362)	\$ (8,908,362)
557280	202204	ED	WA	Current Year ERM Deferral Expense (2022)	\$ (296,745.00)	\$ (296,745)			\$ (296,745)	\$ (296,745)
557280	202205	ED	WA	Change in Production Rate for Oct - Dec 2021	\$ 2,867.00	\$ -	\$ 2,867		\$ 2,867	\$ 2,867
557280	202205	ED	WA	Current Year ERM Deferral Expense (2022)	\$ 296,745.00	\$ 296,745			\$ 296,745	\$ 296,745
557280	202206	ED	WA	Current Year ERM Deferral Expense (2022)	\$ -					
557280	202207	ED	WA	Current Year ERM Deferral Expense (2022)	\$ (1,810,042.00)	\$ (1,810,042)			\$ (1,810,042)	\$ (1,810,042)
557280	202208	ED	WA	Current Year ERM Deferral Expense (2022)	\$ (3,260,888.00)	\$ (3,260,888)			\$ (3,260,888)	\$ (3,260,888)
557280	202209	ED	WA	Current Year ERM Deferral Expense (2022)	\$ (726,305.00)	\$ (726,305)			\$ (726,305)	\$ (726,305)
557280	202210	ED	WA	Current Year ERM Deferral Expense (2022)	\$ (806,582.00)	\$ (806,582)			\$ (806,582)	\$ (806,582)
557280	202211	ED	WA	Current Year ERM Deferral Expense (2022)	\$ (6,706,530.00)	\$ (6,706,530)			\$ (6,706,530)	\$ (6,706,530)
557280	202211	ED	WA	WA ERM Current Change	\$ 144,475.00		\$ 144,475		\$ 144,475	\$ 144,475
557280	202212	ED	WA	Current Year ERM Deferral Expense (2022)	\$ (24,785,252.00)	\$ (24,785,252)			\$ (24,785,252)	\$ (24,785,252)
						\$ (38,095,599)	\$ -	\$ 147,342	\$ -	\$ (37,948,257)
557290	202201	ED	WA	Monthly Amortization beginning April 01, 2020	\$ (1,725,955.00)			\$ (1,725,955)	\$ (1,725,955)	
557290	202202	ED	WA	Monthly Amortization beginning April 01, 2020	\$ (1,587,901.00)			\$ (1,587,901)	\$ (1,587,901)	
557290	202203	ED	WA	Monthly Amortization beginning April 01, 2020	\$ (1,639,075.00)			\$ (1,639,075)	\$ (1,639,075)	
557290	202204	ED	WA	Monthly Amortization beginning April 01, 2020	\$ (790,483.00)			\$ (790,483)	\$ (790,483)	
557290	202205	ED	WA	Monthly Amortization beginning April 01, 2020	\$ (3,808.00)			\$ (3,808)	\$ (3,808)	
					\$ (5,747,222.00)			\$ (5,747,222)	\$ (5,747,222)	

Avista Corporation
Eliminate Washington REC
12 Months Ended December 31, 2022

		REC			
		Rebate	557.324	557.322	410.1
	Conv Factor in Effect	Revenue	Amortization	Deferrals	DFIT
Jan-22	0.955631	(87,652)	(83,763)	920,607	(175,737)
Feb-22	0.955631	(80,769)	(77,185)	200,585	(25,914)
Mar-22	0.955631	(83,193)	(79,502)	87,224	(1,622)
Apr-22	0.955631	(69,101)	(66,035)	282,676	(45,495)
May-22	0.955631	(65,361)	(62,461)	95,178	(6,871)
Jun-22	0.955631	(64,532)	(61,669)	70,606	(1,877)
Jul-22	0.956069	156,745	149,859	(1,345,070)	250,994
Aug-22	0.956069	(648,831)	(620,327)	34,435	123,037
Sep-22	0.956069	(316,717)	(302,803)	59,862	51,018
Oct-22	0.956069	(259,746)	(248,335)	226,559	4,573
Nov-22	0.956069	(284,868)	(272,353)	650,543	(79,420)
Dec-22	0.956069	(371,659)	(355,332)	168,865	39,158
Total		(2,175,684)	(2,079,906)	1,452,070	131,844
	RCF-1		REC-2	REC-2	

Revenue Related Expenses - from Test Period

Excise Tax	0.038605	(83,992)
Uncollect.	0.003326	(7,236)
Commission Fee	0.002000	(4,351)
Total	0.043931	(95,579)

RCF-1

<u>Account 557 as Recorded</u>	<u>REC</u>	<u>Adjust</u>	<u>Total</u>	
Deferrals	1,452,070	-	1,452,070	Debit
Amortizations	(2,079,906)	-	(2,079,906)	Credit
Net	(627,836)	-	(627,836)	Debit
Account 410.10	131,844	-	131,844	Credit

REC Adjustment			
12 Months Ended December 31, 2022			
	Add Back	Remove	Total
<u>Adjustment (\$000)</u>	<u>Revenue</u>	<u>Deferral & Amort.</u>	<u>Adjustment</u>
Revenue	2,176		2,176
Account 557		628	628
Excise tax	84		84
Uncollectibles	7		7
Other (commission fees)	4		4
Total expenses	95	628	723
Net income before income taxes	2,081	(628)	1,453
FIT	0.21 437	(132)	305
Net income	1,644	(496)	1,148

REC Data Download
 12 ME 12.31.2022
 12 Months Ended December 31, 2022

Jurisdiction WA
 Service ED

Sum of Transaction Amount	Column Labels			
Row Labels	186322	186323	557322	557324
202201	\$ 84,311	\$ (931,067)	\$ 920,607	\$ (83,763)
202202	\$ 78,179	\$ (214,154)	\$ 200,585	\$ (77,185)
202203	\$ 85,929	\$ (101,899)	\$ 87,224	\$ (79,502)
202204	\$ 62,758	\$ (298,069)	\$ 282,676	\$ (66,035)
202205	\$ 64,622	\$ (111,695)	\$ 95,178	\$ (62,461)
202206	\$ 64,173	\$ (87,583)	\$ 70,606	\$ (61,669)
202207	\$ (3,352,636)	\$ 3,184,562	\$ (1,345,070)	\$ 149,859
202208	\$ 635,799		\$ 34,435	\$ (620,327)
202209	\$ 266,764		\$ 59,862	\$ (302,803)
202210	\$ 238,489		\$ 226,559	\$ (248,335)
202211	\$ 263,935		\$ 650,543	\$ (272,353)
202212	\$ 348,660		\$ 168,865	\$ (355,332)
Grand Total	\$ (1,159,017)	\$ 1,440,095	\$ 1,452,069	\$ (2,079,907)

REC-1

REC-1

AVISTA UTILITIES
CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC
TWELVE MONTHS ENDED DECEMBER 31, 2019 (Effective 10/01/21)
2022 REC Filing
Effective July 1, 2022

	Approved In UE-200900
Revenue:	1.000000
Expense:	
Uncollectibles (1)	0.003326
Commission Fees (2)	0.002000
Washington Excise Tax (3)	0.038605
Total Expense	<u>0.043931</u>
Net Operating Income Before FIT	0.956069
Federal Income Tax @ 21.00%	0.200774
REVENUE CONVERSION FACTOR	<u>0.755294</u>

This is what was actually used in the filing

AVISTA UTILITIES
CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC
TWELVE MONTHS ENDED DECEMBER 31, 2018 (Effective 04/01/20)
2021 REC

	Approved In UE-190334
Revenue:	1.000000
Expense:	
Uncollectibles (1)	0.003782
Commission Fees (2)	0.002000
Washington Excise Tax (3)	0.038587
Total Expense	<u>0.044369</u>
Net Operating Income Before FIT	0.955631
Federal In 21.00%	0.200683
REVENUE CONVERSION FACTOR	<u>0.754948</u>

This is what was actually used in the filing

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	Nez Perce Settlement Adjustment
	Adjustment Number	2.16
	Workpaper Reference	E-NPS
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(15)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(15)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(15)
26	OPERATING INCOME BEFORE FIT	15
	FEDERAL INCOME TAX	
27	Current Accrual	3
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$12
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

**AVISTA UTILITIES
NEZ PERCE SETTLEMENT ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2022
ELECTRIC**

		SYS - ELEC	Wash	Idaho
Note 1 - Prod/Trans Ratio (Results Report E-ALL-12A)		100.000%	64.400%	35.600%
Agreement Period is 45 years				
Washington	Allocated Annual Payments	783,828	\$504,785	
	Less: Insurance Proceeds		<u>-\$22,008</u>	
			\$482,777	
Idaho	Allocated Annual Payments	\$872,500		\$310,610
	Less: Insurance Proceeds			<u>-\$13,368</u>
				\$297,242
Directly Assigned	Account 557200 Recorded Amounts (Results Report E-557-12A)	\$818,676	497,496	\$321,180
	Adjustment to Account 557	-\$38,657	-14,719	-23,938
	Federal Income Tax	-21%	8,118	3,091
				5,027
	Net Expense Adjustment	<u>-30,539</u>	<u>-11,628</u>	<u>-18,911</u>
Per Washington Docket No. UE-991606	1/31/2000 - 1/31/2043 Annual Payments Total Annual Payments	835,498		
	Annual Payments Direct Idaho	51,670		
	Annual Payments Allocated Electric	<u>783,828</u>		
Per Idaho Case No. WWP-E-98-11	Lump Sum Payment 1/31/99	2,500,000	2,500,000	
	1/31/2000 - 1/31/2043 Annual Payments		835,498	
	Total Payments over 45 Years		<u>39,261,912</u>	
	Levelized Amortization	872,500		

Prep by: _____

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	Normalize CS2/Colstrip Major Maint
	Adjustment Number	2.17
	Workpaper Reference	E-PMM
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	1,787
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	1,787
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	1,787
26	OPERATING INCOME BEFORE FIT	(1,787)
FEDERAL INCOME TAX		
27	Current Accrual	(375)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$1,412)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

	Amortization								Outer Years	Total Amortization	
	Actual Annual Expense	2016	2017	2018	2019	2020	2021	2022			
Colstrip:											
2016 Major Maintenance Expense	3,619,676	1,206,564	1,206,560	1,206,552						3,619,676	-
2017 Major Maintenance Expense	2,901,453		967,152	967,152	967,149					2,901,453	-
2018 Major Maintenance Expense	308,087			102,696	102,696	102,695				308,087	-
2019 Major Maintenance Expense	-									-	-
2020 Major Maintenance Expense	3,051,727					1,017,240	1,017,240	1,017,247		3,051,727	-
2021 Major Maintenance Expense	2,940,644						980,220	980,216	980,216	2,940,652	8
2022 Major Maintenance Expense	40,325							13,440	26,864	40,304	(21)
Total (System)	12,861,912	1,206,564	2,173,712	2,276,400	1,069,845	1,119,935	1,997,460	2,010,903		12,861,899	(13)
CS2:											
2019 Major Maintenance (Steam Turbine)	957,877				136,836	136,836	136,836	136,836	410,533	957,877	-
2019 Major Maintenance (T3 Transformer)	2,213,324				553,332	553,332	553,332	553,328		2,213,324	-
2020 Major Maintenance (Steam Turbine)	24,106					3,444	3,444	3,444	13,774	24,106	-
2020 Major Maintenance (T3 Transformer)	250,087					62,520	62,520	62,520	62,527	250,087	-
2021 Major Maintenance (Steam Turbine)	163,318						23,328	23,328	116,662	163,318	-
2021 Major Maintenance (T3 Transformer)	100,972						25,248	25,248	50,476	100,972	-
Total System	3,709,684	-	-	-	690,168	756,132	804,708	804,704		3,709,684	-
Total Colstrip and CS2	16,571,596	1,206,564	2,173,712	2,276,400	1,760,013	1,876,067	2,802,168	2,815,607		16,571,583	
FY Actual Expense (System)		3,619,676	2,901,453	308,087	3,171,201	3,325,920	3,204,934	40,325			
System Adjustment		(2,413,112)	(727,741)	1,968,313	(1,411,188)	(1,449,853)	(402,766)	2,775,282			
P/T Ratio								64.40%			
WA Share - Adjustment								1,787,282			

Restating Adj 2.17	Summary	
	12 ME 12.2022 Actual	WA Share
Restate Adj 2.17	40,325	25,969
Restated 12 ME12.2022	2,775,282	1,787,282
	2,815,607	1,813,251

Sum of Actual Monthly Expense	Plant Colstrip	Expense Year						Colstrip Total	CS2 4Yr			CS2 4Yr Total	CS2 7Yr			CS2 7Yr Total	Grand Total	
		2016	2017	2018	2020	2021	2022		2019	2020	2021		2019	2020	2021			
Years	Amortization Month																	
2016	Jan																	
	Feb																	
	Mar																	
	Apr																	
	May																	
	Jun		557,076					557,076										557,076
	Jul		1,068,965					1,068,965										1,068,965
	Aug		86,195					86,195										86,195
	Sep		51,344					51,344										51,344
	Oct																	
	Nov		62,043					62,043										62,043
	Dec		1,794,054					1,794,054										1,794,054
2017	Jan			(56,955)				(56,955)										(56,955)
	Feb			(10,006)				(10,006)										(10,006)
	Mar			101,620				101,620										101,620
	Apr			122,290				122,290										122,290
	May			530,687				530,687										530,687
	Jun			1,187,290				1,187,290										1,187,290
	Jul			926,105				926,105										926,105
	Aug			127,013				127,013										127,013
	Sep			(56,778)				(56,778)										(56,778)
	Oct			(5,056)				(5,056)										(5,056)
	Nov			35,242				35,242										35,242
	Dec																	
2018	Jan				15,935			15,935										15,935
	Feb				1,146			1,146										1,146
	Mar				294,638			294,638										294,638
	Apr				(3,632)			(3,632)										(3,632)
	May																	
	Jun																	
	Jul																	
	Aug																	
	Sep																	
	Oct																	
	Nov																	
	Dec																	
2019	Jan										12,803		12,803	144,982			144,982	157,785
	Feb									4,542		4,542	7,219	7,219			7,219	11,762
	Mar									123		123	1,021	1,021			1,021	1,143
	Apr									27,580		27,580	239,747	239,747			239,747	267,327
	May									182		182	231,573	231,573			231,573	231,755
	Jun									17,602		17,602	699,726	699,726			699,726	717,327
	Jul									35,663		35,663	224,678	224,678			224,678	260,341
	Aug									10,207		10,207	(599,555)	(599,555)			(599,555)	(589,348)
	Sep									1,494,315		1,494,315	3,692	3,692			3,692	1,498,007
	Oct									13,948		13,948					13,948	13,948
	Nov									35,266		35,266					35,266	35,266
	Dec									561,094		561,094	4,795	4,795			4,795	565,889
2020	Jan					0		0			(542,387)		(542,387)				(542,387)	(542,387)
	Feb					30,731		30,731			18,033		18,033				18,033	48,764
	Mar					0		0			541,676		541,676				541,676	541,676
	Apr					281,376		281,376			(59)		(59)				(59)	281,316
	May					71,701		71,701			34,792		34,792				34,792	106,493
	Jun					267,236		267,236			922		922				922	268,158
	Jul					47,016		47,016			22,640		22,640				22,640	69,655
	Aug					98,084		98,084			115		115				115	98,199
	Sep					404,125		404,125			454		454				454	428,685
	Oct					633,226		633,226			17,954		17,954	24,106		24,106	24,106	651,180
	Nov					748,975		748,975			208		208				208	749,183
	Dec					469,258		469,258			155,739		155,739				155,739	624,997
2021	Jan											728		728			728	728
	Feb						25,376	25,376				0		0			0	25,376
	Mar						815	815				0		0			0	815
	Apr						1,162,487	1,162,487				25,040		25,040		65,210	65,210	1,252,714
	May						497,067	497,067				0		0		75,735	75,735	1,265,252
	Jun						47,167	47,167				0		0		22,373	22,373	519,441
	Jul						960,606	960,606				39,204		39,204			39,204	999,810
	Aug						105,185	105,185				0		0			0	105,185
	Sep						80,983	80,983				0		0			0	80,983
	Oct						43,224	43,224				0		0			0	43,224
	Nov						16,056	16,056				0		0			0	16,056
	Dec						1,678	1,678				36,000		36,000			36,000	37,678
2022	Jan								40,325								40,325	40,325
Grand Total			3,619,676	2,901,453	308,087	3,051,727	2,940,644	40,325	12,861,912	2,213,324	250,087	100,972	2,564,383	957,877	24,106	163,318	1,145,301	16,571,596

CS2&Colstrip Major Maintenance-12.2022
Actual Expense

Sum of Monthly Amortization	Plant Colstrip	Expense Year					Colstrip Total	CS2 4Yr			CS2 4Yr Total	CS2 7Yr			Grand Total	
		2016	2017	2018	2020	2021		2022	2019	2020		2021	2019	2020		2021
2016	1,206,564						1,206,564								1,206,564	
2017	1,206,560	967,152					2,173,712								2,173,712	
2018	1,206,552	967,152	102,696				2,276,400								2,276,400	
2019		967,149	102,696				1,069,845	553,332			553,332	136,836		136,836	1,760,013	
2020			102,695	1,017,240			1,119,935	553,332	62,520		615,852	136,836	3,444	140,280	1,876,067	
2021				1,017,240	980,220		1,997,460	553,332	62,520	25,248	641,100	136,836	3,444	23,328	2,802,168	
2022				1,017,247	980,216	13,440	2,010,903	553,328	62,520	25,248	641,096	136,836	3,444	23,328	2,815,607	
2023					980,208	13,436	993,644		62,527	25,240	87,767	136,837	3,444	23,328	1,245,020	
2024						13,428	13,428			25,236	25,236	136,848	3,444	23,328	202,284	
2025												136,848	3,444	23,328	163,620	
2026													3,442	23,338	26,780	
2027														23,340	23,340	
Grand Total	3,619,676	2,901,453	308,087	3,051,727	2,940,644	40,304	12,861,891	2,213,324	250,087	100,972	2,564,383	957,877	24,106	163,318	1,145,301	16,571,575

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
(000'S OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2022

Line No.	DESCRIPTION	Authorized Power Supply
	Adjustment Number	2.18
	Workpaper Reference	E-APS
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	(44,130)
4	Total Sales of Electricity	(44,130)
5	Other Revenue	(62,774)
6	Total Electric Revenue	(106,904)
EXPENSES		
Production and Transmission		
7	Operating Expenses	(105,970)
8	Purchased Power	(47,675)
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(153,645)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(153,645)
26	OPERATING INCOME BEFORE FIT	46,741
FEDERAL INCOME TAX		
27	Current Accrual	9,816
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$36,925
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Avista Corporation
WA Power Supply/Transmission Actual Net Cost

Avista Corporation
WA Power Supply Commission Basis Net Costs

2020/2022 GRC Power Supply - Historical Loads with RRA for WA load change to match 2022 normalized revenue with 2022 actual allocation

Adjustment
2.18
WA Share
NET CHANGE
Restated
12.2022

12.31.2022 Actual Historical Loads			ERM 12.2022 Embedded Authorized			NET CHANGE	
12.2022 Actual			12 ME 12.2022 Normalized			Restated 12.2022	
	Power Supply System	Total Washington Amounts		Power Supply System	Total Washington Amounts	Supply System	Total Washington Amounts
P/T Allocation Percentages	Per Results	65.08%		(1)	65.64%		
447 Sales for Resale	\$ 182,718	\$ 118,913		113,935	74,783	\$ (68,783)	\$ (44,130)
456 Transmission Wheeling Revenue System	\$ 33,705	\$ 21,935		25,510	16,744	\$ (8,195)	\$ (5,191)
456 Transmission Wheeling Revenue Direct WA	\$ 126	\$ 126		-	-	\$ (126)	\$ (126)
456 Transmission Wheeling Revenue Direct ID	\$ 63	\$ -		-	-	\$ (63)	\$ -
456 Other Electric Revenue	\$ 93,860	\$ 61,084		5,526	3,627	\$ (88,333)	\$ (57,456)
Total Revenue	\$ 310,471	\$ 202,058		144,971	95,154	\$ (165,500)	\$ (106,904)
	\$ -			0			
501 Thermal Fuel Expense	\$ 40,257	\$ 26,199		\$ 33,177	\$ 21,776	\$ (7,080)	\$ (4,423)
547 Other Fuel Expense	\$ 171,864	\$ 111,849		\$ 97,771	\$ 64,174	\$ (74,093)	\$ (47,675)
555 Purchased Power	\$ 179,543	\$ 116,847		\$ 106,210	\$ 69,713	\$ (73,333)	\$ (47,134)
557 Other Expenses	\$ 84,384	\$ 54,917		\$ 631	\$ 414	\$ (83,753)	\$ (54,503)
XXX Other Expenses-Direct WA	\$ -	\$ -	(2)	\$ 1,897	\$ 1,897	\$ 1,897	\$ 1,897
565 Trans. of Elec. by Others	\$ 20,220	\$ 13,159		\$ 17,296	\$ 11,352	\$ (2,924)	\$ (1,807)
Total Expense	\$ 496,268	\$ 322,971		\$ 256,982	\$ 169,326	\$ (239,286)	\$ (153,645)
	0			0			
Net Income Before Income Taxes	\$ (185,797)	\$ (120,913)		\$ (112,011)	\$ (74,172)	\$ 73,786	\$ 46,741
	0						
Federal Income Tax (pro-rated rate) 21%		\$ (25,392)		21%	\$ (15,576)		\$ 9,816
Net Income		\$ (95,522)			\$ (58,596)		\$ 36,926
ERM Retail Revenue Adjustment rate				Average Cost per MWh	\$12.87		

(1) 65.73% per UE-170485 authorized / 65.54% per UE-200900. ROO current production/transmission allocation ratio 65.097%.

(2) Includes authorized directly assigned reductions and a power cost adjustment for change in WA retail loads from authorized.

12 ME 12.31.22 Weather Normalized	5,760,990	MWhs	5,894,971	12.2022 Actual per books
12.2022 Actual	5,894,971	MWhs	5,613,348	UE-2000 authorized
weather adjustment load change	(133,981)	MWhs	281,623	load change
Retail Revenue Adjustment rate	\$12.85	\$/MWh	\$12.85	Retail Revenue Adjustment rate
Weather adj load change power cost	(\$1,721,656)		\$3,618,855	load change power cost

Avista Corp.
Power Supply Pro forma - Washington Jurisdiction
System Numbers - 12 ME 12.31.22 Actual

Line No.	12.31.2022 <u>Actuals</u>	Monthly Total
<u>555 PURCHASED POWER</u>		
1	\$70,648	\$70,648,136
2	\$14,872	\$14,871,996
3	\$3,945	\$3,944,815
4	\$2,254	\$2,253,948
5	\$17,204	\$17,203,940
6	\$0	\$0
7	\$13	\$13,054
8	\$1,100	\$1,099,861
9	\$611	\$611,355
10	\$1,847	\$1,846,837
11	\$5,037	\$5,037,170
12	\$3	\$3,382
13	\$29,152	\$29,151,875
14	\$20,543	\$20,542,655
15	\$11,148	\$11,148,053
16	\$1,203	\$1,202,881
17	-\$37	(\$36,519)
18	<u>179,543</u>	<u>\$179,543,439</u>
		\$179,542,898
<u>557 OTHER EXPENSES</u>		
19	\$424	\$424,036
20	\$0	\$0
21	\$154	\$154,036
22	\$48	\$47,955
51	\$48	\$48,216
23	\$83,024	\$83,023,647
24	\$684	\$684,245
25	\$2	\$1,540
26	<u>84,384</u>	<u>\$84,383,675</u>
		\$84,383,676
<u>501 THERMAL FUEL EXPENSE</u>		
27	\$8,627	\$8,627,466
28	\$98	\$97,853
29	\$31,372	\$31,371,718
30	\$160	\$159,677
31	<u>40,257</u>	<u>\$40,256,714</u>
		\$40,256,713
<u>547 OTHER FUEL EXPENSE</u>		
32	\$114	\$113,755
33	\$5,156	\$5,156,028
34	\$282	\$282,120
35	\$78,375	\$78,375,362
36	\$72,495	\$72,494,812
37	\$15,442	\$15,442,280
38	<u>171,864</u>	<u>\$171,864,357</u>
		\$171,864,357

Avista Corp.
Power Supply Pro forma - Washington Jurisdiction
System Numbers - 12 ME 12.31.22 Actual

Line No.	12.31.2022 <u>Actuals</u>	Monthly Total
<u>565 TRANSMISSION OF ELECTRICITY BY OTHERS</u>		
39	565000 ED AN \$20,166	\$20,166,199
39	565312 ED AN \$0	\$0
40	565710 ED AN \$54	\$54,432
41	<u>Total Account 565 20,220</u>	<u>\$20,220,631</u>
		\$20,220,629
<u>536 WATER FOR POWER</u>		
42	Headwater Benefits Payments	
43	<u>TOTAL EXPENSE 496,268</u>	
<u>447 SALES FOR RESALE</u>		
44	Short-Term Sales \$148,428	(148,427,889)
45	Nichols Pumping Index Sale \$3,000	(3,000,179)
46	Sovereign Power/Kaiser Load Following \$140	(139,685)
47	Pend Oreille DES \$427	(426,686)
48	Merchant Ancillary Services \$30,723	(30,722,508)
49	<u>Total Account 447 182,718</u>	<u>(182,716,947)</u>
		\$182,716,947
<u>456 OTHER ELECTRIC REVENUE</u>		
50	456016 REC Journal ED AN \$4,426	(\$4,425,644)
52	Gas Not Consumed Sales Revenue \$89,434	89434 (\$89,434,357)
53	<u>Total Account 456 93,860</u>	<u>(\$93,860,001)</u>
		\$0
<u>453 SALES OF WATER AND WATER POWER</u>		
54	Upstream Storage Revenue 0	\$0
55	<u>TOTAL REVENUE 276,578</u>	
56	<u>TOTAL NET EXPENSE 496,268</u>	

AVISTA UTILITIES**CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC
TWELVE MONTHS ENDED DECEMBER 31, 2022**

Workpaper Ref. CF WA Elec

Revenue:		1.000000
Expense:		
Uncollectibles (1)		0.003551
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038596
Total Expense		<u>0.044147</u>
Net Operating Income Before FIT		0.955853
Federal Income Tax @	21.00% Shared Inputs	0.200729
REVENUE CONVERSION FACTOR		<u>0.755124</u>

NOTES:

(1) Calculation of Effective Uncollectibles Rate:

Net Write-Offs *	C-UE-1	2,098,893	
Divided by:			
Sales to Ultimate Customers **	Shared Inputs	<u>591,091,269</u>	
EFFECTIVE RATE			<u>0.003551</u>

* From Uncollectibles Adjustment Workpapers.

** From Results of Operations Report E-OPS-12A

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2021 dated
04/16/2022

(3) Calculation of Effective Washington Excise Tax Rate:

Nominal Rate *		0.038734	
Multiplied by			
Uncollectibles Factor:			
Revenue	1.000000		
Less:			
Effective Uncol Rate	0.003551	0.996449	
EFFECTIVE RATE			<u>0.038596</u>

* From Combined Excise Tax Return.

Prep by: _____ 1st Review: _____