

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	166,897,870	112,692,699	54,205,171
	Adjustments			
	Adjusted Net Operating Income (Loss)	166,897,870	112,692,699	54,205,171
E-APL	Electric Net Rate Base	2,916,286,584	1,969,086,328	947,200,256
	<b>RATE OF RETURN</b>	<b>5.723%</b>	<b>5.723%</b>	<b>5.723%</b>

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 August 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	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers - AMA Percent	09-01-2021 thru 08-31-2022	406,371 100.000%	264,873 65.180%	141,498 34.820%
3	E-OPS	Direct Distribution Operating Expense Percent	09-01-2021 thru 08-31-2022	38,541,391 100.000%	23,821,475 61.808%	14,719,916 38.192%
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accts 500 - 598		28,881,614	16,720,518	12,161,096
		Direct O & M Accts 901 - 935		41,330,083	28,709,390	12,620,693
		Total		70,211,697	45,429,908	24,781,789
		Percentage		100.000%	64.704%	35.296%
		Direct Labor Accts 500 - 598		11,062,279	7,376,236	3,686,043
		Direct Labor Accts 901 - 935		6,332,931	4,359,405	1,973,526
		Total		17,395,210	11,735,641	5,659,569
		Percentage		100.000%	67.465%	32.535%
		Number of Customers		405,775	264,439	141,336
		Percentage		100.000%	65.169%	34.831%
		Net Direct Plant		1,447,497,356	993,951,438	453,545,918
		Percentage		100.000%	68.667%	31.333%
4		Total Percentages		400.000%	266.005%	133.995%
		Percent		100.000%	66.501%	33.499%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 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%

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**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended August 31, 2022  
 Average of Monthly Averages Basis

Report ID:  
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AVISTA UTILITIES

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

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**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 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					
		Direct O & M Accts 500 - 894		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
		Adjustments		0	0	0	0
		Total		142,841,884	121,811,494	21,030,390	0
		Percentage		100.000%	85.277%	14.723%	0.000%
		Direct Labor Accts 500 - 894		56,931,970	47,158,546	9,773,424	0
		Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
		Total		79,323,635	66,079,652	13,243,983	0
		Percentage		100.000%	83.304%	16.696%	0.000%
		Number of Customers at		672,312	405,775	266,537	0
		Percentage		100.000%	60.355%	39.645%	0.000%
		Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
		Percentage		100.000%	81.777%	18.223%	0.000%
9		Total Percentages		400.000%	310.713%	89.287%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	08-01-2021 thru 08-31-2022	1,414,849,968	968,370,598	446,479,370	
		Percent		100.000%	68.443%	31.557%	
11		Book Depreciation	09-01-2021 thru 08-31-2022	143,162,545	95,706,917	47,455,628	
		Percent		100.000%	66.852%	33.148%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended August 31, 2022  
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Report ID:  
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	08-01-2021 thru 08-31-2022	3,420,978,412 100.000%	2,293,603,483 67.045%	1,127,374,929 32.955%
13	E-PLT	Net Electric General Plant - AMA Percent	08-01-2021 thru 08-31-2022	293,722,505 100.000%	198,967,970 67.740%	94,754,535 32.260%
14		Net Allocated Schedule M's - AMA Percent	09-01-2021 thru 08-31-2022	-134,682,876 100.000%	-91,357,580 67.832%	-43,325,296 32.168%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended August 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	397,393,611	0	397,393,611	264,665,096	0	264,665,096	132,728,515	0
99	442200	Commercial - Firm & Int.	333,671,957	0	333,671,957	240,244,636	0	240,244,636	93,427,321	0
1	442300	Industrial	117,827,830	0	117,827,830	62,197,296	0	62,197,296	55,630,534	0
99	444000	Public Street & Highway Lighting	7,455,620	0	7,455,620	4,653,664	0	4,653,664	2,801,956	0
99	448000	Interdepartmental Revenue	1,528,343	0	1,528,343	1,263,104	0	1,263,104	265,239	0
99	499XXX	Unbilled Revenue	5,296,060	0	5,296,060	3,252,574	0	3,252,574	2,043,486	0
TOTAL SALES TO ULTIMATE CUSTOMERS			863,173,421	0	863,173,421	576,276,370	0	576,276,370	286,897,051	0
1	447XXX	Sales for Resale	0	147,945,399	147,945,399	0	96,948,620	96,948,620	0	50,996,779
TOTAL SALES OF ELECTRICITY			863,173,421	147,945,399	1,011,118,820	576,276,370	96,948,620	673,224,990	286,897,051	50,996,779
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	(213,000)	0	(213,000)	(213,000)	0	(213,000)	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	124,058	0	124,058	38,146	0	38,146	85,912	0
1	453000	Sales of Water & Water Power	0	423,000	423,000	0	277,192	277,192	0	145,808
1	454000	Rent from Electric Property	3,138,435	201,984	3,340,419	1,848,467	132,360	1,980,827	1,289,968	69,624
1	454100	Rent from Trnsmission Joint Use	25,368	0	25,368	10,276	0	10,276	15,092	0
1	456XXX	Other Electric Revenues	(22,536,669)	129,309,676	106,773,007	(18,349,539)	84,736,631	66,387,092	(4,187,130)	44,573,045
TOTAL OTHER OPERATING REVENUE			(19,461,808)	129,934,660	110,472,852	(16,665,650)	85,146,183	68,480,533	(2,796,158)	44,788,477
TOTAL ELECTRIC REVENUE			843,711,613	277,880,059	1,121,591,672	559,610,720	182,094,803	741,705,523	284,100,893	95,785,256

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For Twelve Months Ended August 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	436,559	436,559	0	286,077	286,077	0	150,482
1	501XXX	Fuel	0	40,918,074	40,918,074	0	26,813,614	26,813,614	0	14,104,460
1	502000	Steam Expense	0	3,673,795	3,673,795	0	2,407,438	2,407,438	0	1,266,357
1	505000	Electric Expense	0	811,178	811,178	0	531,565	531,565	0	279,613
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,732,225	5,732,225	0	3,756,327	3,756,327	0	1,975,898
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	710,702	710,702	0	465,723	465,723	0	244,979
1	511000	Structures	0	808,822	808,822	0	530,021	530,021	0	278,801
1	512000	Boiler Plant	0	6,286,658	6,286,658	0	4,119,647	4,119,647	0	2,167,011
1	513000	Electric Plant	0	906,691	906,691	0	594,155	594,155	0	312,536
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	952,945	952,945	0	624,465	624,465	0	328,480
TOTAL STEAM POWER GENERATION EXP			0	61,237,649	61,237,649	0	40,129,032	40,129,032	0	21,108,617
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,449,206	2,449,206	0	1,604,965	1,604,965	0	844,241
1	536000	Water for Power	0	965,003	965,003	0	632,366	632,366	0	332,637
1	537000	Hydraulic Expense	5,357,224	3,655,594	9,012,818	3,515,946	2,395,511	5,911,457	1,841,278	1,260,083
1	538000	Electric Expense	0	6,287,247	6,287,247	0	4,120,033	4,120,033	0	2,167,214
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,267,653	1,267,653	0	830,693	830,693	0	436,960
1	540000	Rent	0	1,656,023	1,656,023	0	1,085,192	1,085,192	0	570,831
1	540100	MT Trust Funds Land Settlement Rents	5,427,000	0	5,427,000	3,556,485	0	3,556,485	1,870,515	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	755,332	755,332	0	494,969	494,969	0	260,363
1	542000	Structures	0	401,886	401,886	0	263,356	263,356	0	138,530
1	543000	Reservoirs, Dams, & Waterways	0	780,971	780,971	0	511,770	511,770	0	269,201
1	544000	Electric Plant	0	3,505,802	3,505,802	0	2,297,352	2,297,352	0	1,208,450
1	545000	Miscellaneous Hydraulic Plant	0	654,868	654,868	0	429,135	429,135	0	225,733
TOTAL HYDRO POWER GENERATION EXP			10,784,224	22,379,585	33,163,809	7,072,431	14,665,342	21,737,773	3,711,793	7,714,243
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	382,466	382,466	0	250,630	250,630	0	131,836
1	547XXX	Fuel	0	127,801,334	127,801,334	0	83,748,214	83,748,214	0	44,053,120
1	548000	Generation Expense	0	2,343,488	2,343,488	0	1,535,688	1,535,688	0	807,800
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	849,248	849,248	0	556,512	556,512	0	292,736
1	550000	Rent	0	87,122	87,122	0	57,091	57,091	0	30,031
MAINTENANCE										
1	551000	Supervision & Engineering	0	721,851	721,851	0	473,029	473,029	0	248,822
1	552000	Structures	0	75,021	75,021	0	49,161	49,161	0	25,860
1	553000	Generating & Electric Equipment	0	3,946,377	3,946,377	0	2,586,061	2,586,061	0	1,360,316
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	594,515	594,515	0	389,586	389,586	0	204,929
TOTAL OTHER POWER GENERATION EXP			0	136,801,422	136,801,422	0	89,645,972	89,645,972	0	47,155,450



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For Twelve Months Ended August 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,929,965	143,847,024	154,776,989	0	94,262,955	94,262,955	10,929,965	49,584,069
1	556000	System Control & Load Dispatching	0	876,586	876,586	0	574,427	574,427	0	302,159
E-557	557XXX	Other Expense	(7,271,787)	89,917,947	82,646,160	(15,825,071)	58,923,232	43,098,161	8,553,284	30,994,715
TOTAL OTHER POWER SUPPLY EXPENSE			3,658,178	234,641,557	238,299,735	(15,825,071)	153,760,614	137,935,543	19,483,249	80,880,943
TOTAL PRODUCTION OPERATING EXP			14,442,402	455,060,213	469,502,615	(8,752,640)	298,200,960	289,448,320	23,195,042	156,859,253
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	1,823,785	1,823,785	0	1,195,126	1,195,126	0	628,659
1	561000	Load Dispatching	0	3,098,175	3,098,175	0	2,030,234	2,030,234	0	1,067,941
1	562000	Station Expense	0	466,740	466,740	0	305,855	305,855	0	160,885
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	453,055	453,055	0	296,887	296,887	0	156,168
1	565XXX	Transmission of Electricity by Others	0	19,635,697	19,635,697	0	12,867,272	12,867,272	0	6,768,425
1	566000	Miscellaneous Transmission Expense	0	4,045,259	4,045,259	0	2,650,858	2,650,858	0	1,394,401
1	567000	Rent	0	50,183	50,183	0	32,885	32,885	0	17,298
MAINTENANCE										
1	568000	Supervision & Engineering	185	465,324	465,509	0	304,927	304,927	185	160,397
1	569000	Structures	24,090	601,552	625,642	5,019	394,197	399,216	19,071	207,355
1	570000	Station Equipment	0	885,663	885,663	0	580,375	580,375	0	305,288
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	23,426	2,445,349	2,468,775	7	1,602,437	1,602,444	23,419	842,912
1	572000	Underground Lines	0	772	772	0	506	506	0	266
1	573000	Service Miscellaneous	13,591	80,813	94,404	3,754	52,957	56,711	9,837	27,856
TOTAL TRANSMISSION OPERATING EXP			61,292	34,052,367	34,113,659	8,780	22,314,516	22,323,296	52,512	11,737,851

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For Twelve Months Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	16,184,422	29,547,632	45,732,054	11,845,736	19,362,564	31,208,300	4,338,686	10,185,068
E-DEPX		Depreciation Expense-Transmission	792,121	18,621,406	19,413,527	517,717	12,202,607	12,720,324	274,404	6,418,799
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,177,541	1,177,541	0	771,643	771,643	0	405,898
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	33,016	0	33,016	10,581	0	10,581	22,435	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	714,141	0	714,141	714,141	0	714,141	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	131,060	131,060	0	68,940
99	407327	Colstrip Reg. Asset Amortization	1,902,584	0	1,902,584	979,168	0	979,168	923,416	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,441	21,441	0	11,278
99	407360	Amortization of CS2 & COLSTRIP O&M	640,836	0	640,836	0	0	0	640,836	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	579,341	579,341	0	304,744
99	407395	Optional Renewable Power Revenue Offset	387,608	0	387,608	294,112	0	294,112	93,496	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407427	Colstrip Regulatory Deferral	(2,960,309)	0	(2,960,309)	(1,509,650)	0	(1,509,650)	(1,450,659)	0
99	407434	EIM Deferred O&M	(534,746)	0	(534,746)	0	0	0	(534,746)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(15,410,811)	0	(15,410,811)	(10,511,821)	0	(10,511,821)	(4,898,990)	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(385,271)	0	(385,271)	0	0	0	(385,271)	0
99	407494	Amortization of Schedule 98 REC Rev	(142,530)	0	(142,530)	(142,530)	0	(142,530)	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,416)	(8,416)	0	(5,515)	(5,515)	0	(2,901)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	24,285,672	24,285,672	0	15,914,401	15,914,401	0	8,371,271
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(1,667,270)	74,740,639	73,073,369	158,480	48,977,542	49,136,022	(1,825,750)	25,763,097
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	12,836,424	563,853,219	576,689,643	(8,585,380)	369,493,018	360,907,638	21,421,804	194,360,201

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended August 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*                      \*\*\*\*\* WASHINGTON \*\*\*\*\*                      \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	1,628,781	2,780,741	4,409,522	1,267,363	1,718,720	2,986,083	361,418	1,062,021
3	582000	Station Expense	906,674	44,857	951,531	509,296	27,725	537,021	397,378	17,132
3	583000	Overhead Line Expense	1,713,948	1,061,686	2,775,634	1,108,220	656,207	1,764,427	605,728	405,479
3	584000	Underground Line Expense	1,455,792	0	1,455,792	805,968	0	805,968	649,824	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	13,869	0	13,869	9,453	0	9,453	4,416	0
3	586000	Meter Expense	1,963,430	17,375	1,980,805	1,650,893	10,739	1,661,632	312,537	6,636
3	587000	Customer Installations Expense	746,046	51,225	797,271	480,422	31,661	512,083	265,624	19,564
3	588000	Miscellaneous Distribution Expense	3,462,793	3,195,327	6,658,120	2,399,456	1,974,968	4,374,424	1,063,337	1,220,359
3	589000	Rent	(1)	257,947	257,946	(1)	159,432	159,431	0	98,515
		MAINTENANCE:								
3	590000	Supervision & Engineering	502,159	973,523	1,475,682	149,897	601,715	751,612	352,262	371,808
3	591000	Structures	598,818	12,231	611,049	287,270	7,560	294,830	311,548	4,671
3	592000	Station Equipment	755,656	59,562	815,218	518,572	36,814	555,386	237,084	22,748
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	23,061,903	9,651	23,071,554	13,370,963	5,965	13,376,928	9,690,940	3,686
3	594000	Underground Lines	714,970	0	714,970	485,524	0	485,524	229,446	0
3	595000	Line Transformers	512,638	0	512,638	426,912	0	426,912	85,726	0
3	596000	Street Light & Signal System Maintenance Exp	94,435	0	94,435	75,518	0	75,518	18,917	0
3	597000	Meters	57,511	0	57,511	50,122	0	50,122	7,389	0
3	598000	Miscellaneous Distribution Expense	351,969	428,286	780,255	225,627	264,715	490,342	126,342	163,571
		TOTAL DISTRIBUTION OPERATING EXP	38,541,391	8,892,411	47,433,802	23,821,475	5,496,221	29,317,696	14,719,916	3,396,190
E-DEPX		Depreciation Expense-Distribution	55,356,349	85,206	55,441,555	36,319,797	52,664	36,372,461	19,036,552	32,542
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	113,933	0	113,933	113,933	0	113,933	0	0
E-OTX		Taxes Other Than FIT--Distribution	56,896,972	0	56,896,972	50,164,811	0	50,164,811	6,732,161	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	112,367,254	85,206	112,452,460	86,598,541	52,664	86,651,205	25,768,713	32,542
		TOTAL DISTRIBUTION EXPENSES	150,908,645	8,977,617	159,886,262	110,420,016	5,548,885	115,968,901	40,488,629	3,428,732

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	141,815	141,815	0	92,435	92,435	0	49,380
2	902000	Meter Reading Expenses	534,736	144,285	679,021	387,438	94,045	481,483	147,298	50,240
2	903XXX	Customer Records & Collection Expenses	785,638	7,052,785	7,838,423	360,469	4,597,005	4,957,474	425,169	2,455,780
2	904000	Uncollectible Accounts	1,671,428	2	1,671,430	1,045,506	1	1,045,507	625,922	1
2	905000	Misc Customer Accounts	0	142,914	142,914	0	93,151	93,151	0	49,763
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>2,991,802</b>	<b>7,481,801</b>	<b>10,473,603</b>	<b>1,793,413</b>	<b>4,876,637</b>	<b>6,670,050</b>	<b>1,198,389</b>	<b>2,605,164</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	33,282,207	128,295	33,410,502	22,344,537	83,623	22,428,160	10,937,670	44,672
2	909000	Advertising	181,734	323,855	505,589	142,267	211,089	353,356	39,467	112,766
2	910000	Misc Customer Service & Info Exp	0	251,359	251,359	0	163,836	163,836	0	87,523
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>33,463,941</b>	<b>703,509</b>	<b>34,167,450</b>	<b>22,486,804</b>	<b>458,548</b>	<b>22,945,352</b>	<b>10,977,137</b>	<b>244,961</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	203,195	0	203,195	203,195	0	203,195	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>203,195</b>	<b>0</b>	<b>203,195</b>	<b>203,195</b>	<b>0</b>	<b>203,195</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	755,707	35,364,101	36,119,808	614,161	23,517,481	24,131,642	141,546	11,846,620
4	921000	Office Supplies & Expenses	45	4,084,125	4,084,170	45	2,715,984	2,716,029	0	1,368,141
4	922000	Admin Exp Transferred--Credit	0	(95,423)	(95,423)	0	(63,457)	(63,457)	0	(31,966)
4	923000	Outside Services Employed	793,342	13,002,866	13,796,208	767,721	8,647,036	9,414,757	25,621	4,355,830
4	924000	Property Insurance Premium	0	2,306,531	2,306,531	0	1,533,866	1,533,866	0	772,665
4	925XXX	Injuries and Damages	2,969,535	6,512,850	9,482,385	2,059,022	4,331,110	6,390,132	910,513	2,181,740
4	926XXX	Employee Pensions and Benefits	3,866,295	25,794,881	29,661,176	2,677,735	17,153,854	19,831,589	1,188,560	8,641,027
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,321,238	4,170,730	6,491,968	1,803,360	2,733,079	4,536,439	517,878	1,437,651
4	930000	Miscellaneous General Expenses	234,939	5,395,863	5,630,802	211,295	3,588,303	3,799,598	23,644	1,807,560
4	931000	Rents	8,400	766,157	774,557	0	509,502	509,502	8,400	256,655
4	935000	Maintenance of General Plant	1,944,189	12,353,087	14,297,276	1,430,608	8,214,926	9,645,534	513,581	4,138,161
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>12,894,890</b>	<b>109,655,768</b>	<b>122,550,658</b>	<b>9,563,947</b>	<b>72,881,684</b>	<b>82,445,631</b>	<b>3,330,943</b>	<b>36,774,084</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended August 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,826,217	18,716,177	22,542,394	2,948,807	12,446,445	15,395,252	877,410	6,269,732
E-AMTX		Amortization Expense-General Plant - 303000	0	300,823	300,823	0	199,977	199,977	0	100,846
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,764,017	36,854,285	40,618,302	3,764,017	24,508,468	28,272,485	0	12,345,817
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	422,546	422,546	0	280,997	280,997	0	141,549
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	2,464,029	0	2,464,029	2,464,029	0	2,464,029	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,465,404	0	1,465,404	1,465,404	0	1,465,404	0	0
99	407311	Regulatory Debit - AFUDC Amortization	330,738	1,601,128	1,931,866	275,435	1,073,476	1,348,911	55,303	527,652
99	407314	Regulatory Debit - FISERVE Amortization	685,381	0	685,381	588,250	0	588,250	97,131	0
99	407332	Existing Meters Excess Deprec. Deferral	63,916	0	63,916	63,916	0	63,916	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(1,448,419)	0	(1,448,419)	(1,448,419)	0	(1,448,419)	0	0
99	407436	Regulatory Credit - AMI	(829,996)	0	(829,996)	(829,996)	0	(829,996)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(16,585)	0	(16,585)	0	0	0	(16,585)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,840,167)	0	(1,840,167)	(1,840,167)	0	(1,840,167)	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	999,149	0	999,149	999,149	0	999,149	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(10,099,605)	0	(10,099,605)	(5,187,284)	0	(5,187,284)	(4,912,321)	0
E-OTX		Taxes Other Than FIT--A&G	1,111,576	5,880,790	6,992,366	744,670	3,910,784	4,655,454	366,906	1,970,006
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>475,655</b>	<b>63,775,749</b>	<b>64,251,404</b>	<b>4,007,811</b>	<b>42,420,147</b>	<b>46,427,958</b>	<b>(3,532,156)</b>	<b>21,355,602</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>13,370,545</b>	<b>173,431,517</b>	<b>186,802,062</b>	<b>13,571,758</b>	<b>115,301,831</b>	<b>128,873,589</b>	<b>(201,213)</b>	<b>58,129,686</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>213,774,552</b>	<b>754,447,663</b>	<b>968,222,215</b>	<b>139,889,806</b>	<b>495,678,919</b>	<b>635,568,725</b>	<b>73,884,746</b>	<b>258,768,744</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>153,369,457</b>			<b>106,136,798</b>		
E-FIT		FEDERAL INCOME TAX			7,899,834			4,502,779		
E-FIT		DEFERRED FEDERAL INCOME TAX			(20,943,459)			(10,740,998)		
E-FIT		AMORTIZED ITC			(484,788)			(317,682)		
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>166,897,870</b>			<b>112,692,699</b>		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%		65.530%	34.470%
E-ALL	2	Number of Customers - AMA	100.000%		65.180%	34.820%
E-ALL	3	Direct Distribution Operating Expense	100.000%		61.808%	38.192%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%		66.501%	33.499%
E-ALL	99	Not Allocated	0.000%		0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended August 31, 2022		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	132,728,515
99	442200	Commercial - Firm & Int.	93,427,321
1	442300	Industrial	55,630,534
99	444000	Public Street & Highway Lighting	2,801,956
99	448000	Interdepartmental Revenue	265,239
99	499XXX	Unbilled Revenue	2,043,486
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>286,897,051</u>
1	447XXX	Sales for Resale	50,996,779
		TOTAL SALES OF ELECTRICITY	<u>337,893,830</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	85,912
1	453000	Sales of Water & Water Power	145,808
1	454000	Rent from Electric Property	1,359,592
1	454100	Rent from Trnsmission Joint Use	15,092
1	456XXX	Other Electric Revenues	40,385,915
		TOTAL OTHER OPERATING REVENUE	<u>41,992,319</u>
		TOTAL ELECTRIC REVENUE	<u>379,886,149</u>

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For Twelve Months Ended August 31, 2022		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	150,482
1	501XXX	Fuel	14,104,460
1	502000	Steam Expense	1,266,357
1	505000	Electric Expense	279,613
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,975,898
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	244,979
1	511000	Structures	278,801
1	512000	Boiler Plant	2,167,011
1	513000	Electric Plant	312,536
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	328,480
		TOTAL STEAM POWER GENERATION EXP	<u>21,108,617</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	844,241
1	536000	Water for Power	332,637
1	537000	Hydraulic Expense	3,101,361
1	538000	Electric Expense	2,167,214
1	539000	Miscellaneous Hydraulic Power Generation Exp	436,960
1	540000	Rent	570,831
1	540100	MT Trust Funds Land Settlement Rents	1,870,515
		MAINTENANCE	
1	541000	Supervision & Engineering	260,363
1	542000	Structures	138,530
1	543000	Reservoirs, Dams, & Waterways	269,201
1	544000	Electric Plant	1,208,450
1	545000	Miscellaneous Hydraulic Plant	225,733
		TOTAL HYDRO POWER GENERATION EXP	<u>11,426,036</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	131,836
1	547XXX	Fuel	44,053,120
1	548000	Generation Expense	807,800
1	549XXX	Miscellaneous Other Power Generation Op Exp	292,736
1	550000	Rent	30,031
		MAINTENANCE	
1	551000	Supervision & Engineering	248,822
1	552000	Structures	25,860
1	553000	Generating & Electric Equipment	1,360,316
1	554XXX	Miscellaneous Other Power Generation Maint Exp	204,929
		TOTAL OTHER POWER GENERATION EXP	<u>47,155,450</u>

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For Twelve Months Ended August 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
OTHER POWER SUPPLY EXPENSE:			
E-555	555XXX	Purchased Power	60,514,034
1	556000	System Control & Load Dispatching	302,159
E-557	557XXX	Other Expense	39,547,999
TOTAL OTHER POWER SUPPLY EXPENSE			<u>100,364,192</u>
TOTAL PRODUCTION OPERATING EXP			<u>180,054,295</u>
TRANSMISSION OPERATING EXPENSE:			
OPERATION			
1	560000	Supervision & Engineering	628,659
1	561000	Load Dispatching	1,067,941
1	562000	Station Expense	160,885
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	156,168
1	565XXX	Transmission of Electricity by Others	6,768,425
1	566000	Miscellaneous Transmission Expense	1,394,401
1	567000	Rent	17,298
MAINTENANCE			
1	568000	Supervision & Engineering	160,582
1	569000	Structures	226,426
1	570000	Station Equipment	305,288
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	866,331
1	572000	Underground Lines	266
1	573000	Service Miscellaneous	37,693
TOTAL TRANSMISSION OPERATING EXP			<u>11,790,363</u>



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For Twelve Months Ended August 31, 2022	
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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	14,523,754
E-DEPX		Depreciation Expense-Transmission	6,693,203
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	405,898
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	22,435
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0
1	407324	Amortization of CDA CDR Fund	68,940
99	407327	Colstrip Reg. Asset Amortization	923,416
1	407333	Amortization of CDA Settlement Costs	11,278
99	407360	Amortization of CS2 & COLSTRIP O&M	640,836
1	407382	Amortization of CDA Settlement - Allocated	304,744
99	407395	Optional Renewable Power Revenue Offset	93,496
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407427	Colstrip Regulatory Deferral	(1,450,659)
99	407434	EIM Deferred O&M	(534,746)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,898,990)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(385,271)
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,901)
E-OTX		Taxes Other Than FIT--Prod & Trans	8,371,271
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>23,937,347</u>
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	<u>215,782,005</u>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended August 31, 2022		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,423,439
3	582000	Station Expense	414,510
3	583000	Overhead Line Expense	1,011,207
3	584000	Underground Line Expense	649,824
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	4,416
3	586000	Meter Expense	319,173
3	587000	Customer Installations Expense	285,188
3	588000	Miscellaneous Distribution Expense	2,283,696
3	589000	Rent	98,515
		MAINTENANCE:	
3	590000	Supervision & Engineering	724,070
3	591000	Structures	316,219
3	592000	Station Equipment	259,832
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	9,694,626
3	594000	Underground Lines	229,446
3	595000	Line Transformers	85,726
3	596000	Street Light & Signal System Maintenance Exp	18,917
3	597000	Meters	7,389
3	598000	Miscellaneous Distribution Expense	289,913
		TOTAL DISTRIBUTION OPERATING EXP	<u>18,116,106</u>
E-DEPX		Depreciation Expense-Distribution	19,069,094
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,732,161
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>25,801,255</u>
		TOTAL DISTRIBUTION EXPENSES	<u>43,917,361</u>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended August 31, 2022		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	49,380
2	902000	Meter Reading Expenses	197,538
2	903XXX	Customer Records & Collection Expenses	2,880,949
2	904000	Uncollectible Accounts	625,923
2	905000	Misc Customer Accounts	49,763
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>3,803,553</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	10,982,342
2	909000	Advertising	152,233
2	910000	Misc Customer Service & Info Exp	87,523
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>11,222,098</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	11,988,166
4	921000	Office Supplies & Expenses	1,368,141
4	922000	Admin Exp Transferred--Credit	(31,966)
4	923000	Outside Services Employed	4,381,451
4	924000	Property Insurance Premium	772,665
4	925XXX	Injuries and Damages	3,092,253
4	926XXX	Employee Pensions and Benefits	9,829,587
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	1,955,529
4	930000	Miscellaneous General Expenses	1,831,204
4	931000	Rents	265,055
4	935000	Maintenance of General Plant	4,651,742
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>40,105,027</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended August 31, 2022	
Average of Monthly Averages Basis	

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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	7,147,142
E-AMTX		Amortization Expense-General Plant - 303000	100,846
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	12,345,817
E-AMTX		Amortization Expense-General Plant - 390200, 3962	141,549
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407306	Regulatory Debit - AMI Amortization	0
99	407307	Regulatory Debit - Existing Meters Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	582,955
99	407314	Regulatory Debit - FISERVE Amortization	97,131
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(16,585)
99	407444	Regulatory Credit - Wild Fire Resiliency	0
99	407447	Regulatory Credit - COVID-19 Deferral	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(4,912,321)
E-OTX		Taxes Other Than FIT--A&G	2,336,912
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>17,823,446</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>57,928,473</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>332,653,490</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>	<b>47,232,659</b>
E-FIT		FEDERAL INCOME TAX	3,397,055
E-FIT		DEFERRED FEDERAL INCOME TAX	(10,202,461)
E-FIT		AMORTIZED ITC	(167,106)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>	<b>54,205,171</b>

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION OF OTHER REVENUE**  
For Twelve Months Ended August 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	(48,252)	626,019	577,767	(65,352)	410,230	344,878	17,100	215,789	232,889
1	456010	Other Electric Rev-Financial	0	(2,722,303)	(2,722,303)	0	(1,783,925)	(1,783,925)	0	(938,378)	(938,378)
1	456015	Other Electric Rev-CT Fuel Sales	0	80,725,700	80,725,700	0	52,899,551	52,899,551	0	27,826,149	27,826,149
1	456016	Other Electric Rev-Resource Opt	0	4,580,052	4,580,052	0	3,001,308	3,001,308	0	1,578,744	1,578,744
1	456017	Other Electric Rev-Non Resource	0	122,892	122,892	0	80,531	80,531	0	42,361	42,361
1	456018	Other Electric Rev-Extraction	0	666,749	666,749	0	436,921	436,921	0	229,828	229,828
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	3,250	3,250	0	2,130	2,130	0	1,120	1,120
1	456030	Other Electric Rev-Clearwater	(153,750)	1,575,001	1,421,251	0	1,032,098	1,032,098	(153,750)	542,903	389,153
1	456050	Other Electric Rev-Attachment Fees	516,955	0	516,955	392,634	0	392,634	124,321	0	124,321
1	456100	Transmission Revenue of Others	0	23,021,552	23,021,552	0	15,086,023	15,086,023	0	7,935,529	7,935,529
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	605,497	605,497	0	318,503	318,503
1	456130	Ancillary Services Revenue	0	1,142,092	1,142,092	0	748,413	748,413	0	393,679	393,679
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	(13,356,601)	0	(13,356,601)	(8,767,193)	0	(8,767,193)	(4,589,408)	0	(4,589,408)
1	456329	Amortization Res Decoupling Deferral	3,368,637	0	3,368,637	1,101,103	0	1,101,103	2,267,534	0	2,267,534
1	456338	Non-res Decoupling Deferred Rev	2,330,269	0	2,330,269	2,642,443	0	2,642,443	(312,174)	0	(312,174)
1	456339	Amortization Non-res Decoupling	(15,734,502)	0	(15,734,502)	(13,774,357)	0	(13,774,357)	(1,960,145)	0	(1,960,145)
1	456380	Other Electric Revenue-Clearwater	356,601	0	356,601	0	0	0	356,601	0	356,601
1	456700	Other Electric Rev-Low Voltage	183,974	0	183,974	121,183	0	121,183	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,166,125	1,166,125	0	613,403	613,403
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(2,504,806)	(2,504,806)	0	(1,641,399)	(1,641,399)	0	(863,407)	(863,407)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	2,504,806	2,504,806	0	1,641,399	1,641,399	0	863,407	863,407
1	456730	Other Elec Rev-Intraco Thermal	0	16,865,146	16,865,146	0	11,051,730	11,051,730	0	5,813,416	5,813,416
TOTAL ACCOUNT 456			(22,536,669)	129,309,678	106,773,009	(18,349,539)	84,736,632	66,387,093	(4,187,130)	44,573,046	40,385,916

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	135,147,177	135,147,177	0	88,561,945	88,561,945	0	46,585,232	46,585,232
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,549,565	1,549,565	0	1,015,430	1,015,430	0	534,135	534,135
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	10,929,965	0	10,929,965	0	0	0	10,929,965	0	10,929,965
1	555550	Non Monetary - Exchange Power	0	46,288	46,288	0	30,333	30,333	0	15,955	15,955
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,179,874	2,179,874	0	1,428,471	1,428,471	0	751,403	751,403
1	555710	Intercompany Purchase	0	1,142,092	1,142,092	0	748,413	748,413	0	393,679	393,679
1	555740	Purchased Power - EIM	0	3,782,028	3,782,028	0	2,478,363	2,478,363	0	1,303,665	1,303,665
TOTAL ACCOUNT 555			10,929,965	143,847,024	154,776,989	0	94,262,955	94,262,955	10,929,965	49,584,069	60,514,034

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	68,019	5,664,811	5,732,830	68,019	3,712,151	3,780,170	0	1,952,660	1,952,660
1	557010	Other Power Supply Expense - Financial	0	5,001,280	5,001,280	0	3,277,339	3,277,339	0	1,723,941	1,723,941
1	557018	Merchandise Processing Fee	0	49,815	49,815	0	32,644	32,644	0	17,171	17,171
1	557150	Fuel - Economic Dispatch	0	23,820,053	23,820,053	0	15,609,281	15,609,281	0	8,210,772	8,210,772
1	557160	Power Supply Expense - Miscellaneous	0	100,169	100,169	0	65,641	65,641	0	34,528	34,528
99	557161	Unbilled Add-Ons	964,590	0	964,590	564,937	0	564,937	399,653	0	399,653
1	557165	Other Resource Costs-CAISO Charges	0	217,464	217,464	0	142,504	142,504	0	74,960	74,960
1	557170	Broker Fees - Power	0	372,100	372,100	0	243,837	243,837	0	128,263	128,263
1	557171	REC Broker Fees	0	71,338	71,338	0	46,748	46,748	0	24,590	24,590
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,641,787	0	1,641,787	1,641,787	0	1,641,787	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	(7,703,248)	0	(7,703,248)	(7,703,248)	0	(7,703,248)	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	(11,263,453)	0	(11,263,453)	(11,263,453)	0	(11,263,453)	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	1,539,881	0	1,539,881	1,539,881	0	1,539,881	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,170,492)	0	(1,170,492)	(1,170,492)	0	(1,170,492)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	971,875	0	971,875	0	0	0	971,875	0	971,875
99	557390	Idaho PCA Amortization	6,860,576	0	6,860,576	0	0	0	6,860,576	0	6,860,576
1	557395	Optional Renewable Power Expense Offset	0	1,216	1,216	0	797	797	0	419	419
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	4,724,668	4,724,668	0	3,096,075	3,096,075	0	1,628,593	1,628,593
1	557711	Turbine Gas Bookout Offset	0	(4,724,668)	(4,724,668)	0	(3,096,075)	(3,096,075)	0	(1,628,593)	(1,628,593)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	54,619,701	54,619,701	0	35,792,290	35,792,290	0	18,827,411	18,827,411
TOTAL ACCOUNT 557			(7,271,787)	89,917,947	82,646,160	(15,825,071)	58,923,232	43,098,161	8,553,284	30,994,715	39,547,999

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	162,805	128,295	291,100	80,032	83,623	163,655	82,773	44,672	127,445
99	908600	Public Purpose Tariff Rider Expense Offset	32,497,135	0	32,497,135	21,704,510	0	21,704,510	10,792,625	0	10,792,625
99	908610	Limited Income Tax Refund Program	157,568	0	157,568	157,568	0	157,568	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	464,699	0	464,699	402,427	0	402,427	62,272	0	62,272
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,282,207	128,295	33,410,502	22,344,537	83,623	22,428,160	10,937,670	44,672	10,982,342

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.180%	34.820%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.60%	54.60%
2	Cost of Debt		4.681%	4.685%
	Total Weighted Cost		2.556%	2.558%
E-APL	Net Rate Base	2,916,286,584	1,969,086,328	947,200,256
	Interest Deduction for FIT Calculation	74,559,230	50,329,847	24,229,383
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,121,591,672	741,705,523	379,886,149
E-OPS	Less: Operating & Maintenance Expense	718,444,982	453,353,540	265,091,442
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	161,602,223	111,480,519	50,121,704
E-OTX	Less: Taxes Other than FIT	88,175,010	70,734,666	17,440,344
	Net Operating Income Before FIT	153,369,457	106,136,798	47,232,659
E-INT	Less: Interest Expense	74,559,230	50,329,847	24,229,383
E-OTX	Less: ID ITC Deferred & Amortization	(26,467)	0	(26,467)
E-SCM	Plus: Schedule M Adjustments	(41,165,505)	(34,365,146)	(6,800,359)
	Taxable Net Operating Income	37,618,255	21,441,805	16,176,450
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	7,899,834	4,502,779	3,397,055
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	7,899,834	4,502,779	3,397,055
E-DTE	Deferred FIT	(577,002)	1,139,690	(1,716,692)
E-DTE	Customer Tax Credit Amortization	(20,366,457)	(11,880,688)	(8,485,769)
1	411400 Amortized Investment Tax Credit	(484,788)	(317,682)	(167,106)
	Total Net FIT/Deferred FIT	(13,528,413)	(6,555,901)	(6,972,512)

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	80,037,059	105,725,617	185,762,676	55,510,007	69,825,365	125,335,372	24,527,052	35,900,252	60,427,304	
12	997001 Contributions In Aid of Construction	0	12,208,476	12,208,476	0	8,185,173	8,185,173	0	4,023,303	4,023,303	
12	997002 Injuries and Damages	0	500,000	500,000	0	335,225	335,225	0	164,775	164,775	
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	1,244,461	1,244,461	0	834,349	834,349	0	410,112	410,112	
99	997007 Idaho PCA	7,426,932	0	7,426,932	0	0	0	7,426,932	0	7,426,932	
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	
12	997016 Redemption Expense Amortization	0	448,869	448,869	0	300,944	300,944	0	147,925	147,925	
99	997018 DSM Tariff Rider	5,953,902	4,091	5,957,993	1,871,423	2,743	1,874,166	4,082,479	1,348	4,083,827	
12	997020 FAS87 Current Pension Accrual	0	(4,248,518)	(4,248,518)	0	(2,848,419)	(2,848,419)	0	(1,400,099)	(1,400,099)	
12	997027 Uncollectibles	2,050,120	(3,730,657)	(1,680,537)	1,126,053	(2,501,219)	(1,375,166)	924,067	(1,229,438)	(305,371)	
99	997031 Decoupling Mechanism	23,392,198	0	23,392,198	18,798,005	0	18,798,005	4,594,193	0	4,594,193	
12	997032 Interest Rate Swaps	0	(20,305,301)	(20,305,301)	0	(13,613,689)	(13,613,689)	0	(6,691,612)	(6,691,612)	
99	997033 BPA Residential Exchange	386,478	0	386,478	148,783	0	148,783	237,695	0	237,695	
99	997034 Montana Hydro Settlement	1,723,000	0	1,723,000	1,129,254	0	1,129,254	593,746	0	593,746	
99	997035 Leases	0	151,841	151,841	0	100,976	100,976	0	50,865	50,865	
99	997043 Washington Deferred Power Costs	(17,402,978)	0	(17,402,978)	(17,402,978)	0	(17,402,978)	0	0	0	
12	997044 Non-Monetary Power Costs	0	46,288	46,288	0	31,034	31,034	0	15,254	15,254	
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0	
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188	
12	997048 AFUDC	0	(1,874,287)	(1,874,287)	0	(1,256,616)	(1,256,616)	0	(617,671)	(617,671)	
12	997049 Tax Depreciation	0	(170,939,989)	(170,939,989)	0	(114,606,716)	(114,606,716)	0	(56,333,273)	(56,333,273)	
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0	
12	997061 CDA Fund Settlement	0	89,983	89,983	0	60,329	60,329	0	29,654	29,654	
12	997063 CDA Lake Settlement	0	884,085	884,085	0	592,735	592,735	0	291,350	291,350	
99	997065 Amortization - Unbilled Revenue Add-Ins	1,160,745	0	1,160,745	739,206	0	739,206	421,539	0	421,539	
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0	
12	997080 Book Transportation Depreciation	0	10,676,925	10,676,925	0	7,158,344	7,158,344	0	3,518,581	3,518,581	
12	997081 Deferred Compensation	0	(52,979)	(52,979)	0	(35,520)	(35,520)	0	(17,459)	(17,459)	
4	997082 Meal Disallowances	0	45,067	45,067	0	29,970	29,970	0	15,097	15,097	
12	997083 Paid Time Off	0	858,608	858,608	0	575,654	575,654	0	282,954	282,954	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	668,797	0	668,797	0	0	0	668,797	0	668,797	
99	997095 WA REC Deferral	447,453	0	447,453	447,453	0	447,453	0	0	0	
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,937	21,937	0	10,783	10,783	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	33,571	33,571	0	22,508	22,508	0	11,063	11,063	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(45,433,333)	(45,433,333)	0	(30,460,778)	(30,460,778)	0	(14,972,555)	(14,972,555)	
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0	
99	997107 MDM System	3,163,352	0	3,163,352	3,163,352	0	3,163,352	0	0	0	
99	997110 FISERVE	685,381	298,490	983,871	588,250	200,123	788,373	97,131	98,367	195,498	
12	997111 Capitalized Transportation	0	(226,733)	(226,733)	0	(152,013)	(152,013)	0	(74,720)	(74,720)	
12	997114 AFUDC Debt CWIP	0	393,228	393,228	0	263,640	263,640	0	129,588	129,588	
99	997115 AFUDC Equity DFIT Deferral	(1,448,419)	0	(1,448,419)	(1,448,419)	0	(1,448,419)	0	0	0	
99	997117 Colstrip Plant Adjustment	(5,620,636)	0	(5,620,636)	(3,737,169)	0	(3,737,169)	(1,883,467)	0	(1,883,467)	
99	997119 AFUDC Tax CPI	0	2,771,980	2,771,980	0	1,858,474	1,858,474	0	913,506	913,506	
99	997120 Transportation Tax Disallowance	0	81,372	81,372	0	54,556	54,556	0	26,816	26,816	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997123 EIM Deferred O&M	(129,227)	0	(129,227)	0	0	0	(129,227)	0	(129,227)
99	997125 COVID-19	984,296	0	984,296	984,296	0	984,296	0	0	0
99	997126 Prepaid Expenses	0	(30,117)	(30,117)	0	(20,192)	(20,192)	0	(9,925)	(9,925)
99	997127 CARES Act SS Deferral	0	(1,437,105)	(1,437,105)	0	(963,507)	(963,507)	0	(473,598)	(473,598)
99	997128 Meters Expensed	0	(2,432,865)	(2,432,865)	0	(1,631,114)	(1,631,114)	0	(801,751)	(801,751)
99	997129 Mixed Service Costs (IDD#5)	0	(20,466,667)	(20,466,667)	0	(13,721,877)	(13,721,877)	0	(6,744,790)	(6,744,790)
99	997130 Wild Fire Resiliency Deferral	(11,956,357)	0	(11,956,357)	(7,027,451)	0	(7,027,451)	(4,928,906)	0	(4,928,906)
99	997132 Battery Storage Deferral	411,652	0	411,652	411,652	0	411,652	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	714,141	0	714,141	714,141	0	714,141	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	213,000	0	213,000	213,000	0	213,000	0	0	0
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>93,517,374</b>	<b>(134,682,879)</b>	<b>(41,165,505)</b>	<b>56,992,435</b>	<b>(91,357,581)</b>	<b>(34,365,146)</b>	<b>36,524,939</b>	<b>(43,325,298)</b>	<b>(6,800,359)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.045%	32.955%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	10,565,830	10,565,830	0	7,083,861	7,083,861	0	3,481,969	3,481,969
99	410100	Deferred Federal Income Tax Expense - Washington	2,366,306	0	2,366,306	2,366,306	0	2,366,306	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,453,009)	0	(1,453,009)	0	0	0	(1,453,009)	0	(1,453,009)
	410100	Total	913,297	10,565,830	11,479,127	2,366,306	7,083,861	9,450,167	(1,453,009)	3,481,969	2,028,960
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(10,985,002)	(10,985,002)	0	(7,365,138)	(7,365,138)	0	(3,619,864)	(3,619,864)
99	411100	Deferred Federal Income Tax Expense - Washington	(2,440,516)	0	(2,440,516)	(2,440,516)	0	(2,440,516)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(941,861)	0	(941,861)	0	0	0	(941,861)	0	(941,861)
	411100	Total	(3,382,377)	(10,985,002)	(14,367,379)	(2,440,516)	(7,365,138)	(9,805,654)	(941,861)	(3,619,864)	(4,561,725)
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	1,495,177	0	1,495,177	1,495,177	0	1,495,177	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	816,073	0	816,073	0	0	0	816,073	0	816,073
	410193	Total	2,311,250	0	2,311,250	1,495,177	0	1,495,177	816,073	0	816,073
Total Deferred Federal Income Tax Expense			(157,830)	(419,172)	(577,002)	1,420,967	(281,277)	1,139,690	(1,578,797)	(137,895)	(1,716,692)
99	411193	Customer Tax Credit Amortization - Washington	(11,880,688)	0	(11,880,688)	(11,880,688)	0	(11,880,688)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(8,485,769)	0	(8,485,769)	0	0	0	(8,485,769)	0	(8,485,769)
	411193	Total	(20,366,457)	0	(20,366,457)	(11,880,688)	0	(11,880,688)	(8,485,769)	0	(8,485,769)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.045%	32.955%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	61,178	61,178	0	40,090	40,090	0	21,088	21,088
1	408140	State Kwh Generation Tax	0	1,565,388	1,565,388	0	1,025,799	1,025,799	0	539,589	539,589
1	408150	R&P Property Tax--Production	0	16,475,062	16,475,062	0	10,796,108	10,796,108	0	5,678,954	5,678,954
1	408180	R&P Property Tax--Transmission	0	6,152,889	6,152,889	0	4,031,988	4,031,988	0	2,120,901	2,120,901
1	409100	State Income Tax--Montana & Oregon	0	31,155	31,155	0	20,416	20,416	0	10,739	10,739
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>24,285,672</b>	<b>24,285,672</b>	<b>0</b>	<b>15,914,401</b>	<b>15,914,401</b>	<b>0</b>	<b>8,371,271</b>	<b>8,371,271</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	22,750,181	0	22,750,181	22,750,181	0	22,750,181	0	0	0
99	408120	Municipal Occupation & License Tax	23,469,242	0	23,469,242	19,749,346	0	19,749,346	3,719,896	0	3,719,896
99	408160	Miscellaneous State or Local Tax--WA & ID	160	0	160	0	0	0	160	0	160
99	408170	R&P Property Tax--Distribution	10,777,275	0	10,777,275	7,665,284	0	7,665,284	3,111,991	0	3,111,991
99	409100	State Income Tax--Idaho	(73,419)	0	(73,419)	0	0	0	(73,419)	0	(73,419)
99	411410	State Income Tax--Idaho ITC Deferred	40	0	40	0	0	0	40	0	40
99	411420	State Income Tax--Idaho ITC Amortization	(26,507)	0	(26,507)	0	0	0	(26,507)	0	(26,507)
<b>TOTAL DISTRIBUTION</b>			<b>56,896,972</b>	<b>0</b>	<b>56,896,972</b>	<b>50,164,811</b>	<b>0</b>	<b>50,164,811</b>	<b>6,732,161</b>	<b>0</b>	<b>6,732,161</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	1,111,576	5,880,790	6,992,366	744,670	3,910,784	4,655,454	366,906	1,970,006	2,336,912
<b>TOTAL A&amp;G</b>			<b>1,111,576</b>	<b>5,880,790</b>	<b>6,992,366</b>	<b>744,670</b>	<b>3,910,784</b>	<b>4,655,454</b>	<b>366,906</b>	<b>1,970,006</b>	<b>2,336,912</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>58,008,548</b>	<b>30,166,462</b>	<b>88,175,010</b>	<b>50,909,481</b>	<b>19,825,185</b>	<b>70,734,666</b>	<b>7,099,067</b>	<b>10,341,277</b>	<b>17,440,344</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,516,666	7,516,666	0	4,925,671	4,925,671	0	2,590,995	2,590,995
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,310,600	1,310,600	0	689,400	689,400
1	182333	CDA Settlement Costs	0	1,042,932	1,042,932	0	683,433	683,433	0	359,499	359,499
1	182381	CDA Settlement Past Storage	0	28,180,230	28,180,230	0	18,466,505	18,466,505	0	9,713,725	9,713,725
1	302000	Franchises & Consents	2,700,947	44,049,218	46,750,165	2,700,947	28,865,453	31,566,400	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,197,137	16,516,853	319,716	10,656,698	10,976,414	0	5,540,439	5,540,439
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,815,627	123,625,407	126,441,034	2,815,627	82,212,132	85,027,759	0	41,413,275	41,413,275
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	8,344,342	8,344,342	0	5,549,071	5,549,071	0	2,795,271	2,795,271
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,349,056	4,349,056	0	2,892,166	2,892,166	0	1,456,890	1,456,890
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	69,394,534	69,394,534	0	46,148,059	46,148,059	0	23,246,475	23,246,475
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,637,915	20,637,915	0	13,724,420	13,724,420	0	6,913,495	6,913,495
4	303121	Misc Intangible Plant-AMI Software	16,129,078	1,078,857	17,207,935	16,129,078	717,451	16,846,529	0	361,406	361,406
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	5,533,608	5,533,608	0	3,679,905	3,679,905	0	1,853,703	1,853,703
TOTAL INTANGIBLE PLANT			21,965,368	331,949,902	353,915,270	21,965,368	219,831,564	241,796,932	0	112,118,338	112,118,338
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,527,874	2,527,874	0	1,329,709	1,329,709
1	311XXX	Structures & Improvements	111,923,660	28,858,938	140,782,598	73,137,395	18,911,262	92,048,657	38,786,265	9,947,676	48,733,941
1	312000	Boiler Plant	146,206,853	46,730,652	192,937,505	94,651,525	30,622,596	125,274,121	51,555,328	16,108,056	67,663,384
1	313000	Generators	193,366	0	193,366	126,461	0	126,461	66,905	0	66,905
1	314000	Turbogenerator Units	40,429,154	18,589,251	59,018,405	26,428,925	12,181,536	38,610,461	14,000,229	6,407,715	20,407,944
1	315000	Accessory Electric Equipment	18,454,758	12,495,038	30,949,796	12,061,290	8,187,998	20,249,288	6,393,468	4,307,040	10,700,508
1	316000	Miscellaneous Power Plant Equipment	14,635,220	2,476,959	17,112,179	9,564,896	1,623,151	11,188,047	5,070,324	853,808	5,924,132
TOTAL STEAM PRODUCTION PLANT			331,843,011	113,008,421	444,851,432	215,970,492	74,054,417	290,024,909	115,872,519	38,954,004	154,826,523
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,624	65,888,624	0	43,176,815	43,176,815	0	22,711,809	22,711,809
1	331XXX	Structures & Improvements	0	106,036,516	106,036,516	0	69,485,729	69,485,729	0	36,550,787	36,550,787
1	332XXX	Reservoirs, Dams, & Waterways	0	213,203,077	213,203,077	0	139,711,976	139,711,976	0	73,491,101	73,491,101
1	333000	Waterwheels, Turbines, & Generators	0	234,913,385	234,913,385	0	153,938,741	153,938,741	0	80,974,644	80,974,644
1	334000	Accessory Electric Equipment	0	82,553,275	82,553,275	0	54,097,161	54,097,161	0	28,456,114	28,456,114
1	335XXX	Miscellaneous Power Plant Equipment	0	13,189,455	13,189,455	0	8,643,050	8,643,050	0	4,546,405	4,546,405
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,390,934	2,390,934	0	1,257,676	1,257,676
TOTAL HYDRAULIC PRODUCTION PLANT			0	719,432,942	719,432,942	0	471,444,406	471,444,406	0	247,988,536	247,988,536
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,167	905,167	0	593,156	593,156	0	312,011	312,011
1	341000	Structures & Improvements	0	17,410,310	17,410,310	0	11,408,976	11,408,976	0	6,001,334	6,001,334
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,650	21,069,650	0	13,806,942	13,806,942	0	7,262,708	7,262,708
1	343000	Prime Movers	0	21,443,903	21,443,903	0	14,052,190	14,052,190	0	7,391,713	7,391,713
1	344000	Generators	0	239,587,932	239,587,932	0	157,001,972	157,001,972	0	82,585,960	82,585,960
1	344010	Generators - Solar	0	172,152	172,152	0	112,811	112,811	0	59,341	59,341
1	345000	Accessory Electric Equipment	0	25,642,581	25,642,581	0	16,803,583	16,803,583	0	8,838,998	8,838,998
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,762	21,762	0	11,447	11,447
1	346000	Miscellaneous Power Plant Equipment	0	1,642,112	1,642,112	0	1,076,076	1,076,076	0	566,036	566,036
TOTAL OTHER PRODUCTION PLANT			0	327,907,016	327,907,016	0	214,877,468	214,877,468	0	113,029,548	113,029,548
TOTAL PRODUCTION PLANT			331,843,011	1,160,348,379	1,492,191,390	215,970,492	760,376,291	976,346,783	115,872,519	399,972,088	515,844,607

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		<b>TRANSMISSION PLANT:</b>										
1	350XXX	Land & Land Rights	628,358	29,282,548	29,910,906	410,632	19,188,854	19,599,486	217,726	10,093,694	10,311,420	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	49,118	30,176,188	30,225,306	32,190	19,774,456	19,806,646	16,928	10,401,732	10,418,660	
1	353XXX	Station Equipment	12,530,752	335,953,717	348,484,469	8,190,576	220,150,471	228,341,047	4,340,176	115,803,246	120,143,422	
1	354000	Towers & Fixtures	16,038,735	1,167,384	17,206,119	10,481,405	764,987	11,246,392	5,557,330	402,397	5,959,727	
1	355000	Poles & Fixtures	5,418	332,601,791	332,607,209	3,541	217,953,954	217,957,495	1,877	114,647,837	114,649,714	
1	356000	Overhead Conductors & Devices	12,572,057	163,206,524	175,778,581	8,215,933	106,949,235	115,165,168	4,356,124	56,257,289	60,613,413	
1	357000	Underground Conduit	0	3,276,982	3,276,982	0	2,147,406	2,147,406	0	1,129,576	1,129,576	
1	358000	Underground Conductors & Devices	0	6,941,541	6,941,541	0	4,548,792	4,548,792	0	2,392,749	2,392,749	
1	359000	Roads & Trails	78,834	2,471,320	2,550,154	51,518	1,619,456	1,670,974	27,316	851,864	879,180	
		<b>TOTAL TRANSMISSION PLANT</b>	<b>41,903,272</b>	<b>905,077,995</b>	<b>946,981,267</b>	<b>27,385,795</b>	<b>593,097,611</b>	<b>620,483,406</b>	<b>14,517,477</b>	<b>311,980,384</b>	<b>326,497,861</b>	
		<b>DISTRIBUTION PLANT:</b>										
99	360200	Land & Land Rights	10,848,217	0	10,848,217	9,353,866	0	9,353,866	1,494,351	0	1,494,351	
99	360400	Land Easements	3,932,919	0	3,932,919	1,342,598	0	1,342,598	2,590,321	0	2,590,321	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,009,397	0	28,009,397	20,518,043	0	20,518,043	7,491,354	0	7,491,354	
3	362000	Station Equipment	158,317,122	3,179,309	161,496,431	105,398,467	1,965,067	107,363,534	52,918,655	1,214,242	54,132,897	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	506,481,520	0	506,481,520	332,149,901	0	332,149,901	174,331,619	0	174,331,619	
99	365000	Overhead Conductors & Devices	321,215,328	0	321,215,328	201,519,633	0	201,519,633	119,695,695	0	119,695,695	
99	366000	Underground Conduit	144,896,605	0	144,896,605	95,522,116	0	95,522,116	49,374,489	0	49,374,489	
99	367000	Underground Conductors & Devices	254,938,000	0	254,938,000	170,545,338	0	170,545,338	84,392,662	0	84,392,662	
99	368000	Line Transformers	310,075,210	0	310,075,210	214,256,213	0	214,256,213	95,818,997	0	95,818,997	
99	369XXX	Services	203,447,205	0	203,447,205	133,309,500	0	133,309,500	70,137,705	0	70,137,705	
99	371XXX	Installations on Customers' Premises	4,273,259	0	4,273,259	4,273,259	0	4,273,259	0	0	0	
99	370XXX	Meters	85,266,826	0	85,266,826	60,597,742	0	60,597,742	24,669,084	0	24,669,084	
99	373XXX	Street Light & Signal Systems	74,793,268	0	74,793,268	48,552,178	0	48,552,178	26,241,090	0	26,241,090	
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,106,862,726</b>	<b>3,179,309</b>	<b>2,110,042,035</b>	<b>1,397,338,854</b>	<b>1,965,067</b>	<b>1,399,303,921</b>	<b>709,523,872</b>	<b>1,214,242</b>	<b>710,738,114</b>	
		<b>GENERAL PLANT: (From Report C-GPL)</b>										
4	389XXX	Land & Land Rights	1,513,718	9,345,440	10,859,158	811,811	6,214,811	7,026,622	701,907	3,130,629	3,832,536	
4	390XXX	Structures & Improvements	26,568,429	107,772,853	134,341,282	17,728,385	71,670,025	89,398,410	8,840,044	36,102,828	44,942,872	
4	391XXX	Office Furniture & Equipment	4,844,721	54,100,787	58,945,508	4,829,248	35,977,564	40,806,812	15,473	18,123,223	18,138,696	
4	392XXX	Transportation Equipment	38,798,545	28,925,669	67,724,214	26,729,042	19,235,859	45,964,901	12,069,503	9,689,810	21,759,313	
4	393000	Stores Equipment	598,267	4,031,007	4,629,274	404,778	2,680,660	3,085,438	193,489	1,350,347	1,543,836	
4	394000	Tools, Shop & Garage Equipment	2,276,187	17,303,418	19,579,605	1,190,215	11,506,946	12,697,161	1,085,972	5,796,472	6,882,444	
4	394100	Electric Charging Stations	0	116,786	116,786	0	77,664	77,664	0	39,122	39,122	
4	395XXX	Laboratory Equipment	415,447	3,475,175	3,890,622	399,656	2,311,026	2,710,682	15,791	1,164,149	1,179,940	
4	396XXX	Power Operated Equipment	22,881,153	8,556,765	31,437,918	13,724,073	5,690,334	19,414,407	9,157,080	2,866,431	12,023,511	
4	397XXX	Communications Equipment	32,039,630	90,941,872	122,981,502	22,626,618	60,477,254	83,103,872	9,413,012	30,464,618	39,877,630	
4	398000	Miscellaneous Equipment	13,505	771,513	785,018	0	513,064	513,064	13,505	258,449	271,954	
		<b>TOTAL GENERAL PLANT</b>	<b>129,949,602</b>	<b>325,341,285</b>	<b>455,290,887</b>	<b>88,443,826</b>	<b>216,355,207</b>	<b>304,799,033</b>	<b>41,505,776</b>	<b>108,986,078</b>	<b>150,491,854</b>	
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,632,523,979</b>	<b>2,725,896,870</b>	<b>5,358,420,849</b>	<b>1,751,104,335</b>	<b>1,791,625,740</b>	<b>3,542,730,075</b>	<b>881,419,644</b>	<b>934,271,130</b>	<b>1,815,690,774</b>	



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(272,149,282)	(75,182,077)	(347,331,359)	(178,713,970)	(49,266,815)	(227,980,785)	(93,435,312)	(25,915,262)	(119,350,574)
E-ADEP		Hydro Production Plant	0	(175,883,609)	(175,883,609)	0	(115,256,529)	(115,256,529)	0	(60,627,080)	(60,627,080)
E-ADEP		Other Production Plant	0	(160,714,955)	(160,714,955)	0	(105,316,510)	(105,316,510)	0	(55,398,445)	(55,398,445)
E-ADEP		Transmission Plant	(26,675,647)	(226,771,514)	(253,447,161)	(16,300,568)	(148,603,373)	(164,903,941)	(10,375,079)	(78,168,141)	(88,543,220)
E-ADEP		Distribution Plant	(694,765,569)	(426,498)	(695,192,067)	(430,669,713)	(263,610)	(430,933,323)	(264,095,856)	(162,888)	(264,258,744)
E-ADEP		General Plant	(50,692,767)	(110,875,615)	(161,568,382)	(32,097,670)	(73,733,393)	(105,831,063)	(18,595,097)	(37,142,222)	(55,737,319)
TOTAL ACCUMULATED DEPRECIATION			(1,044,283,265)	(749,854,268)	(1,794,137,533)	(657,781,921)	(492,440,230)	(1,150,222,151)	(386,501,344)	(257,414,038)	(643,915,382)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,488,782)	(17,488,782)	0	(11,460,399)	(11,460,399)	0	(6,028,383)	(6,028,383)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(364,475)	0	(364,475)	(364,475)	0	(364,475)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,422,319)	(3,422,319)	0	(2,274,841)	(2,274,841)	0	(1,147,478)	(1,147,478)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(10,907,803)	(110,313,749)	(121,221,552)	(10,907,803)	(73,359,746)	(84,267,549)	0	(36,954,003)	(36,954,003)
E-AAAMT		General Plant - 390200, 396200	0	(807,774)	(807,774)	0	(537,178)	(537,178)	0	(270,596)	(270,596)
TOTAL ACCUMULATED AMORTIZATION			(11,272,278)	(132,032,624)	(143,304,902)	(11,272,278)	(87,632,164)	(98,904,442)	0	(44,400,460)	(44,400,460)
TOTAL ACCUMULATED DEPR/AMORT			(1,055,555,543)	(881,886,892)	(1,937,442,435)	(669,054,199)	(580,072,394)	(1,249,126,593)	(386,501,344)	(301,814,498)	(688,315,842)
NET ELECTRIC UTILITY PLANT before ADFIT			1,576,968,436	1,844,009,978	3,420,978,414	1,082,050,136	1,211,553,346	2,293,603,482	494,918,300	632,456,632	1,127,374,932
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(533,077,302)	(533,077,302)	0	(357,401,677)	(357,401,677)	0	(175,675,625)	(175,675,625)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(56,059,092)	(56,059,092)	0	(37,279,857)	(37,279,857)	0	(18,779,235)	(18,779,235)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,820,852)	(2,820,852)	0	(1,875,895)	(1,875,895)	0	(944,957)	(944,957)
4		ADFIT - Common Plant (283750 from C-DTX)	0	255,691	255,691	0	170,037	170,037	0	85,654	85,654
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	(5,917,848)	(5,917,848)	0	(3,877,966)	(3,877,966)	0	(2,039,882)	(2,039,882)
1		ADFIT - CDA Settlement Costs (283333)	0	270,995	270,995	0	177,583	177,583	0	93,412	93,412
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(971,929)	(971,929)	0	(651,630)	(651,630)	0	(320,299)	(320,299)
TOTAL ACCUMULATED DFIT			0	(598,320,337)	(598,320,337)	0	(400,739,405)	(400,739,405)	0	(197,580,932)	(197,580,932)
NET ELECTRIC UTILITY PLANT			1,576,968,436	1,245,689,641	2,822,658,077	1,082,050,136	810,813,941	1,892,864,077	494,918,300	434,875,700	929,794,000

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.808%	38.192%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.045%	32.955%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12A</b>
For Twelve Months Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT NET ELECTRIC PLANT IN SERVICE	1,576,968,436	1,245,689,641	2,822,658,077	#####	810,813,941	1,892,864,077	494,918,300	434,875,700	929,794,000
OTHER ADJUSTMENTS									
4 Regulatory Asset - AFUDC (182332)	7,262,893	35,888,241	43,151,134	5,472,548	23,866,039	29,338,587	1,790,345	12,022,202	13,812,547
4 Accumulated Amortization - AFUDC (182318)	(1,405,791)	(5,227,018)	(6,632,809)	(1,121,546)	(3,476,019)	(4,597,565)	(284,245)	(1,750,999)	(2,035,244)
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)	2,122,809	0	2,122,809	0	0	0	2,122,809	0	2,122,809
99 ADFIT - Boulder Park Disallowed (190040)	100,210	0	100,210	0	0	0	100,210	0	100,210
99 AMI Existing Meters/ERTs Deferred A/D (108121)	(848,721)	0	(848,721)	(848,721)	0	(848,721)	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:	15,135,390	0	15,135,390	15,135,390	0	15,135,390	0	0	0
99 Regulatory Asset-Deferred AMI Costs (182337)	23,098,694	0	23,098,694	23,098,694	0	23,098,694	0	0	0
99 ADFIT-Deferred AMI Costs (283436)	(4,286,299)	0	(4,286,299)	(4,286,299)	0	(4,286,299)	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)	(3,541,118)	34	(3,541,084)	(1,130,119)	23	(1,130,096)	(2,410,999)	11	(2,410,988)
2 Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99 Regulatory Liability-Customer Tax Credit (254393)	(78,572,058)	0	(78,572,058)	(52,088,884)	0	(52,088,884)	(26,483,174)	0	(26,483,174)
99 ADFIT-Customer Tax Credit (190393)	16,500,133	0	16,500,133	10,938,666	0	10,938,666	5,561,467	0	5,561,467
99 Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99 Colstrip-Plant Adjustment Accum. Amort. (108027)	(12,115,683)	0	(12,115,683)	(7,816,068)	0	(7,816,068)	(4,299,615)	0	(4,299,615)
99 Colstrip-Regulatory Asset (182327)	11,562,100	0	11,562,100	5,900,423	0	5,900,423	5,661,677	0	5,661,677
99 Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99 Colstrip-Plant Adjustment ADFIT (190027)	1,585,238	0	1,585,238	1,340,812	0	1,340,812	244,426	0	244,426
99 Colstrip Reg Asset ADFIT (283376)	(1,570,372)	0	(1,570,372)	(1,039,913)	0	(1,039,913)	(530,459)	0	(530,459)
99 Colstrip ARO (317000P)	14,971,788	0	14,971,788	9,784,066	0	9,784,066	5,187,722	0	5,187,722
99 Colstrip ARO A/D (317000A)	(3,192,816)	0	(3,192,816)	(2,151,624)	0	(2,151,624)	(1,041,192)	0	(1,041,192)
99 Colstrip ARO Liability (230027)	(14,092,736)	0	(14,092,736)	(9,209,605)	0	(9,209,605)	(4,883,131)	0	(4,883,131)
99 Colstrip ARO ADFIT (190376)	2,959,475	0	2,959,475	1,934,017	0	1,934,017	1,025,458	0	1,025,458
99 Colstrip ARO ADFIT (283377)	(2,473,584)	0	(2,473,584)	(1,602,812)	0	(1,602,812)	(870,772)	0	(870,772)
99 Customer Deposits (235199)	(2,264)	0	(2,264)	(2,264)	0	(2,264)	0	0	0
C-WKC Working Capital	92,305,108	0	92,305,108	63,523,687	0	63,523,687	28,781,421	0	28,781,421
99 DSM Programs (186710)	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	62,967,250	30,661,257	93,628,507	55,832,208	20,390,043	76,222,251	7,135,042	10,271,214	17,406,256
NET RATE BASE	1,639,935,686	1,276,350,898	2,916,286,584	#####	831,203,984	1,969,086,328	502,053,342	445,146,914	947,200,256

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	3,219,960	3,219,960			3,219,960	3,219,960		2,110,040	2,110,040		1,109,920	1,109,920	
	Steam (ED-ID)	4,338,686	4,338,686		4,338,686		4,338,686				4,338,686		4,338,686	
	Steam (ED-WA)	11,845,736	11,845,736		11,845,736		11,845,736	11,845,736		11,845,736				
1	Hydro (ED-AN)	15,350,392	15,350,392			15,350,392	15,350,392		10,059,112	10,059,112		5,291,280	5,291,280	
1	Other (ED-AN)	10,977,280	10,977,280			10,977,280	10,977,280		7,193,412	7,193,412		3,783,868	3,783,868	
<b>Total Electric Production</b>		<b>45,732,054</b>	<b>45,732,054</b>			<b>16,184,422</b>	<b>29,547,632</b>	<b>45,732,054</b>	<b>11,845,736</b>	<b>19,362,564</b>	<b>31,208,300</b>	<b>4,338,686</b>	<b>10,185,068</b>	<b>14,523,754</b>
<b>Electric Transmission</b>														
1	ED-AN	18,621,406	18,621,406			18,621,406	18,621,406		12,202,607	12,202,607		6,418,799	6,418,799	
	ED-ID	274,404	274,404		274,404		274,404				274,404		274,404	
	ED-WA	517,717	517,717		517,717		517,717	517,717		517,717				
<b>Total Electric Transmissic</b>		<b>19,413,527</b>	<b>19,413,527</b>			<b>792,121</b>	<b>18,621,406</b>	<b>19,413,527</b>	<b>517,717</b>	<b>12,202,607</b>	<b>12,720,324</b>	<b>274,404</b>	<b>6,418,799</b>	<b>6,693,203</b>
<b>Electric Distribution</b>														
3	ED-AN	85,206	85,206			85,206	85,206		52,664	52,664		32,542	32,542	
	ED-ID	19,036,552	19,036,552		19,036,552		19,036,552				19,036,552		19,036,552	
	ED-WA	36,319,797	36,319,797		36,319,797		36,319,797	36,319,797		36,319,797				
<b>Total Electric Distribution</b>		<b>55,441,555</b>	<b>55,441,555</b>			<b>55,356,349</b>	<b>85,206</b>	<b>55,441,555</b>	<b>36,319,797</b>	<b>52,664</b>	<b>36,372,461</b>	<b>19,036,552</b>	<b>32,542</b>	<b>19,069,094</b>
<b>Gas Underground Storage</b>														
	GD-AN	714,354		714,354										
	GD-OR	124,660			124,660									
<b>Total Gas Underground St</b>		<b>839,014</b>		<b>714,354</b>	<b>124,660</b>									
<b>Gas Distribution</b>														
	GD-AN	57,431		57,431										
	GD-ID	6,752,371		6,752,371										
	GD-WA	15,325,763		15,325,763										
	GD-OR	10,114,571			10,114,571									
<b>Total Gas Distribution</b>		<b>32,250,136</b>		<b>22,135,565</b>	<b>10,114,571</b>									
<b>General Plant</b>														
4	ED-AN	2,968,067	2,968,067			2,968,067	2,968,067		1,973,794	1,973,794		994,273	994,273	
	ED-ID	507,803	507,803		507,803		507,803				507,803		507,803	
	ED-WA	1,199,665	1,199,665		1,199,665		1,199,665	1,199,665		1,199,665				
7,4	CD-AA	21,568,072	15,247,548	4,362,790	1,957,734				10,139,772	10,139,772		5,107,776	5,107,776	
9,4	CD-AN	644,407	500,562	143,845		500,562	500,562		332,879	332,879		167,683	167,683	
9	CD-ID	475,819	369,607	106,212		369,607	369,607				369,607		369,607	
9	CD-WA	2,251,785	1,749,142	502,643		1,749,142	1,749,142		1,749,142	1,749,142				
8	GD-AA	379,381		260,771	118,610									
	GD-AN	31,521		31,521										
	GD-ID	38,270		38,270										
	GD-WA	1,093,896		1,093,896										
	GD-OR	206,044			206,044									
<b>Total General Plant</b>		<b>31,364,730</b>	<b>22,542,394</b>	<b>6,539,948</b>	<b>2,282,388</b>	<b>3,826,217</b>	<b>18,716,177</b>	<b>22,542,394</b>	<b>2,948,807</b>	<b>12,446,445</b>	<b>15,395,252</b>	<b>877,410</b>	<b>6,269,732</b>	<b>7,147,142</b>
<b>Total Depreciation Expens</b>		<b>185,041,016</b>	<b>143,129,530</b>	<b>29,389,867</b>	<b>12,521,619</b>	<b>76,159,109</b>	<b>66,970,421</b>	<b>143,129,530</b>	<b>51,632,057</b>	<b>44,064,280</b>	<b>95,696,337</b>	<b>24,527,052</b>	<b>22,906,141</b>	<b>47,433,193</b>

**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	34.470%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expe	38.192%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	33.499%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12A</b>
For Twelve Months Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
<b>Production/Transmission</b>																	
1	Franchises (302000)	ED-AN	918,399	918,399		918,399	918,399		601,827	601,827		316,572	316,572				
1	Misc Intangible Plt (303000)	ED-AN	259,142	259,142		259,142	259,142		169,816	169,816		89,326	89,326				
<b>Total Production/Transmission</b>			<b>1,177,541</b>	<b>1,177,541</b>		<b>1,177,541</b>	<b>1,177,541</b>		<b>771,643</b>	<b>771,643</b>		<b>405,898</b>	<b>405,898</b>				
<b>Distribution</b>																	
	Franchises (302000)	ED-WA	108,067	108,067		108,067	108,067		108,067	108,067							
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866							
<b>Total Distribution</b>			<b>113,933</b>	<b>113,933</b>		<b>113,933</b>	<b>113,933</b>		<b>113,933</b>	<b>113,933</b>							
<b>General Plant - 303000</b>																	
7,4		CD-AA	414,833	293,266	83,913	37,654		293,266	293,266		195,025	195,025	98,241	98,241			
9,1		CD-AN	9,729	7,557	2,172			7,557	7,557		4,952	4,952	2,605	2,605			
		GD-ID	14,795		14,795												
		GD-WA	24,862		24,862												
		GD-OR	8,065			8,065											
<b>Total General Plant - 303000</b>			<b>472,284</b>	<b>300,823</b>	<b>125,742</b>	<b>45,719</b>		<b>300,823</b>	<b>300,823</b>		<b>199,977</b>	<b>199,977</b>	<b>100,846</b>	<b>100,846</b>			
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																	
7,4		CD-AA	44,136,407	31,202,233	8,927,912	4,006,262		31,202,233	31,202,233		20,749,797	20,749,797	10,452,436	10,452,436			
9,4		CD-AN	126,631	98,364	28,267			98,364	98,364		65,413	65,413	32,951	32,951			
9,4		CD-ID	0	0	0			0	0		0	0	0	0			
9,4		CD-WA	3,708,723	2,880,862	827,861			2,880,862	2,880,862		2,880,862	2,880,862					
4		ED-AN	5,553,688	5,553,688				5,553,688	5,553,688		3,693,258	3,693,258	1,860,430	1,860,430			
		ED-ID	0	0				0	0		0	0	0	0			
		ED-WA	883,155	883,155				883,155	883,155		883,155	883,155					
8		GD-AA	89,329		61,401	27,928											
		GD-AN	0		0												
		GD-OR	0			0											
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>54,497,933</b>	<b>40,618,302</b>	<b>9,845,441</b>	<b>4,034,190</b>		<b>3,764,017</b>	<b>36,854,285</b>		<b>3,764,017</b>	<b>24,508,468</b>	<b>28,272,485</b>	<b>0</b>	<b>12,345,817</b>		
<b>Gas Underground Storage</b>																	
		GD-AN	0		0												
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>											
<b>General Plant - 390200, 396200</b>																	
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0			
4		ED-AN	422,546	422,546				422,546	422,546		280,997	280,997	141,549	141,549			
		GD-OR	0			0											
<b>Total General Plant - 390200, 396200</b>			<b>422,546</b>	<b>422,546</b>	<b>0</b>	<b>0</b>		<b>422,546</b>	<b>422,546</b>		<b>280,997</b>	<b>280,997</b>	<b>141,549</b>	<b>141,549</b>			
<b>Total Amortization Expense</b>			<b>56,684,237</b>	<b>42,633,145</b>	<b>9,971,183</b>	<b>4,079,909</b>		<b>3,877,950</b>	<b>38,755,195</b>		<b>42,633,145</b>	<b>3,877,950</b>	<b>25,761,085</b>	<b>29,639,035</b>	<b>0</b>	<b>12,994,110</b>	<b>12,994,110</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12A</b>
For Twelve Months Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(75,182,077)	(75,182,077)			(75,182,077)	(75,182,077)		(49,266,815)	(49,266,815)		(25,915,262)	(25,915,262)	
	Steam (ED-ID)	(93,435,312)	(93,435,312)		(93,435,312)	(93,435,312)	(93,435,312)				(93,435,312)		(93,435,312)	
	Steam (ED-WA)	(178,713,970)	(178,713,970)		(178,713,970)	(178,713,970)	(178,713,970)							
1	Hydro (ED-AN)	(175,883,609)	(175,883,609)			(175,883,609)	(175,883,609)		(115,256,529)	(115,256,529)		(60,627,080)	(60,627,080)	
1	Other (ED-AN)	(160,714,955)	(160,714,955)			(160,714,955)	(160,714,955)		(105,316,510)	(105,316,510)		(55,398,445)	(55,398,445)	
<b>Total Electric Production</b>		<b>(683,929,923)</b>	<b>(683,929,923)</b>		<b>(272,149,282)</b>	<b>(411,780,641)</b>	<b>(683,929,923)</b>		<b>(178,713,970)</b>	<b>(269,839,854)</b>	<b>(448,553,824)</b>	<b>(93,435,312)</b>	<b>(141,940,787)</b>	<b>(235,376,099)</b>
<b>Electric Transmission</b>														
1	ED-AN	(226,771,514)	(226,771,514)			(226,771,514)	(226,771,514)		(148,603,373)	(148,603,373)		(78,168,141)	(78,168,141)	
	ED-ID	(10,375,079)	(10,375,079)		(10,375,079)	(10,375,079)	(10,375,079)				(10,375,079)		(10,375,079)	
	ED-WA	(16,300,568)	(16,300,568)		(16,300,568)	(16,300,568)	(16,300,568)							
<b>Total Electric Transmissic</b>		<b>(253,447,161)</b>	<b>(253,447,161)</b>		<b>(26,675,647)</b>	<b>(226,771,514)</b>	<b>(253,447,161)</b>		<b>(16,300,568)</b>	<b>(148,603,373)</b>	<b>(164,903,941)</b>	<b>(10,375,079)</b>	<b>(78,168,141)</b>	<b>(88,543,220)</b>
<b>Electric Distribution</b>														
3	ED-AN	(426,498)	(426,498)			(426,498)	(426,498)		(263,610)	(263,610)		(162,888)	(162,888)	
	ED-ID	(264,095,856)	(264,095,856)		(264,095,856)	(264,095,856)	(264,095,856)				(264,095,856)		(264,095,856)	
	ED-WA	(430,669,713)	(430,669,713)		(430,669,713)	(430,669,713)	(430,669,713)							
<b>Total Electric Distribution</b>		<b>(695,192,067)</b>	<b>(695,192,067)</b>		<b>(694,765,569)</b>	<b>(426,498)</b>	<b>(695,192,067)</b>		<b>(430,669,713)</b>	<b>(263,610)</b>	<b>(430,933,323)</b>	<b>(264,095,856)</b>	<b>(162,888)</b>	<b>(264,258,744)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(18,601,037)	(18,601,037)											
	GD-OR	(1,538,187)		(1,538,187)		(1,538,187)								
<b>Total Gas Underground St</b>		<b>(20,139,224)</b>		<b>(18,601,037)</b>		<b>(1,538,187)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,975,643)	(1,975,643)											
	GD-ID	(96,469,222)	(96,469,222)		(96,469,222)	(96,469,222)	(96,469,222)							
	GD-WA	(174,901,273)	(174,901,273)		(174,901,273)	(174,901,273)	(174,901,273)							
	GD-OR	(133,048,641)		(133,048,641)		(133,048,641)								
<b>Total Gas Distribution</b>		<b>(406,394,779)</b>		<b>(273,346,138)</b>		<b>(133,048,641)</b>								
<b>General Plant</b>														
4	ED-AN	(38,089,684)	(38,089,684)			(38,089,684)	(38,089,684)		(25,330,021)	(25,330,021)		(12,759,663)	(12,759,663)	
	ED-ID	(12,970,047)	(12,970,047)		(12,970,047)	(12,970,047)	(12,970,047)				(12,970,047)		(12,970,047)	
	ED-WA	(24,279,657)	(24,279,657)		(24,279,657)	(24,279,657)	(24,279,657)							
7,4	CD-AA	(93,965,598)	(66,428,980)	(19,007,361)	(8,529,257)	(66,428,980)	(66,428,980)		(44,175,936)	(44,175,936)		(22,253,044)	(22,253,044)	
9,4	CD-AN	(8,183,721)	(6,356,951)	(1,826,770)		(6,356,951)	(6,356,951)		(4,227,436)	(4,227,436)		(2,129,515)	(2,129,515)	
9	CD-ID	(7,241,497)	(5,625,050)	(1,616,447)		(5,625,050)	(5,625,050)				(5,625,050)		(5,625,050)	
9	CD-WA	(10,064,643)	(7,818,013)	(2,246,630)		(7,818,013)	(7,818,013)							
8	GD-AA	(2,322,701)		(1,596,532)	(726,169)									
	GD-AN	(3,731,264)		(3,731,264)										
	GD-ID	(2,434,898)		(2,434,898)										
	GD-WA	(11,796,565)		(11,796,565)										
	GD-OR	(5,436,539)		(5,436,539)										
<b>Total General Plant</b>		<b>(220,516,814)</b>	<b>(161,568,382)</b>	<b>(44,256,467)</b>	<b>(14,691,965)</b>	<b>(50,692,767)</b>	<b>(110,875,615)</b>	<b>(161,568,382)</b>	<b>(32,097,670)</b>	<b>(73,733,393)</b>	<b>(105,831,063)</b>	<b>(18,595,097)</b>	<b>(37,142,222)</b>	<b>(55,737,319)</b>
<b>Total Accumulated Depr</b>		<b>(2,279,619,968)</b>	<b>(1,794,137,533)</b>	<b>(336,203,642)</b>	<b>(149,278,793)</b>	<b>(1,044,283,265)</b>	<b>(749,854,268)</b>	<b>(1,794,137,533)</b>	<b>(657,781,921)</b>	<b>(492,440,230)</b>	<b>(1,150,222,151)</b>	<b>(386,501,344)</b>	<b>(257,414,038)</b>	<b>(643,915,382)</b>

Allocation Ratios:				Jurisdiction -				
Service -		Electric	Gas-North	Gas-South		Washington	Idaho	
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1	Production/Transmission Ratio	65.530%	34.470%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expense	61.808%	38.192%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	66.501%	33.499%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12A</b>
For Twelve Months Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(14,886,421)	(14,886,421)		(14,886,421)	(14,886,421)		(9,755,072)	(9,755,072)		(5,131,349)	(5,131,349)	
1	Misc Intangible Plt (3030)	ED-AN	(2,602,361)	(2,602,361)		(2,602,361)	(2,602,361)		(1,705,327)	(1,705,327)		(897,034)	(897,034)	
<b>Total Production/Transmission</b>			<b>(17,488,782)</b>	<b>(17,488,782)</b>		<b>(17,488,782)</b>	<b>(17,488,782)</b>		<b>(11,460,399)</b>	<b>(11,460,399)</b>		<b>(6,028,383)</b>	<b>(6,028,383)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(303,226)	(303,226)		(303,226)	(303,226)	(303,226)		(303,226)				
	Misc Intangible Plt (3030)	ED-WA	(61,249)	(61,249)		(61,249)	(61,249)	(61,249)		(61,249)				
<b>Total Distribution</b>			<b>(364,475)</b>	<b>(364,475)</b>		<b>(364,475)</b>	<b>(364,475)</b>	<b>(364,475)</b>		<b>(364,475)</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	(4,690,096)	(3,315,663)	(948,713)	(425,720)	(3,315,663)	(3,315,663)	(2,204,949)	(2,204,949)		(1,110,714)	(1,110,714)	
9,1		CD-AN	(137,305)	(106,656)	(30,649)		(106,656)	(106,656)	(69,892)	(69,892)		(36,764)	(36,764)	
		GD-ID	(147,720)		(147,720)									
		GD-WA	(294,883)		(294,883)									
		GD-OR	(122,280)			(122,280)								
<b>Total General Plant - 303000</b>			<b>(5,392,284)</b>	<b>(3,422,319)</b>	<b>(1,421,965)</b>	<b>(548,000)</b>	<b>(3,422,319)</b>	<b>(3,422,319)</b>	<b>(2,274,841)</b>	<b>(2,274,841)</b>		<b>(1,147,478)</b>	<b>(1,147,478)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4		CD-AA	(138,339,668)	(97,799,226)	(27,983,350)	(12,557,092)	(97,799,226)	(97,799,226)	(65,037,463)	(65,037,463)		(32,761,763)	(32,761,763)	
9,4		CD-AN	(328,591)	(255,243)	(73,348)		(255,243)	(255,243)	(169,739)	(169,739)		(85,504)	(85,504)	
9		CD-ID	0	0	0		0	0	0	0	0	0	0	
9		CD-WA	(12,449,159)	(9,670,258)	(2,778,901)		(9,670,258)	(9,670,258)	(9,670,258)	(9,670,258)		0	0	
4		ED-AN	(12,259,280)	(12,259,280)			(12,259,280)	(12,259,280)	(8,152,544)	(8,152,544)		(4,106,736)	(4,106,736)	
		ED-ID	0	0			0	0				0	0	
		ED-WA	(1,237,545)	(1,237,545)			(1,237,545)	(1,237,545)	(1,237,545)	(1,237,545)				
8		GD-AA	(190,084)		(130,656)	(59,428)								
		GD-AN	0		0									
		GD-OR	0		0									
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(164,804,327)</b>	<b>(121,221,552)</b>	<b>(30,966,255)</b>	<b>(12,616,520)</b>	<b>(10,907,803)</b>	<b>(110,313,749)</b>	<b>(121,221,552)</b>	<b>(10,907,803)</b>	<b>(73,359,746)</b>	<b>(84,267,549)</b>	<b>0</b>	<b>(36,954,003)</b>
<b>Gas Underground Storage</b>														
		GD-AN	0		0									
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-ID	0	0	0		0	0		0	0	0	0	
9		CD-WA	0	0	0		0	0	0	0				
4		ED-AN	(807,774)	(807,774)			(807,774)	(807,774)	(537,178)	(537,178)		(270,596)	(270,596)	
		ED-WA	0	0			0	0	0	0				
		GD-WA	0		0									
		GD-OR	0		0									
<b>Total General Plant - 390200, 396200</b>			<b>(807,774)</b>	<b>(807,774)</b>	<b>0</b>	<b>0</b>	<b>(807,774)</b>	<b>(807,774)</b>	<b>0</b>	<b>(537,178)</b>	<b>(537,178)</b>	<b>0</b>	<b>(270,596)</b>	
<b>Total Accumulated Amortization</b>			<b>(188,857,642)</b>	<b>(143,304,902)</b>	<b>(32,388,220)</b>	<b>(13,164,520)</b>	<b>(11,272,278)</b>	<b>(132,032,624)</b>	<b>(143,304,902)</b>	<b>(11,272,278)</b>	<b>(87,632,164)</b>	<b>(98,904,442)</b>	<b>0</b>	<b>(44,400,460)</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,905	0	0	0	0	3,071,905	0	0	3,071,905	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	11,920,773	0	0	8,427,390	8,427,390	0	0	2,411,334	2,411,334	0	1,082,049	1,082,049
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,714,259</b>	<b>811,811</b>	<b>701,906</b>	<b>9,345,440</b>	<b>10,859,157</b>	<b>3,270,070</b>	<b>97,597</b>	<b>2,559,869</b>	<b>5,927,536</b>	<b>845,517</b>	<b>1,082,049</b>	<b>1,927,566</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	19,884,909	8,294,951	2,804,061	8,785,897	19,884,909	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,318,335	0	0	0	0	25,318,335	0	0	25,318,335	0	0	0
99	GD-OR / AS	4,158,322	0	0	0	0	0	0	0	4,158,322	0	4,158,322	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,359,513	0	0	90,743,758	90,743,758	0	0	25,964,562	25,964,562	0	11,651,193	11,651,193
9	CD-WA / ID / AN	30,526,809	9,433,434	6,035,983	8,243,198	23,712,615	2,710,846	1,734,535	2,368,813	6,814,194	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>208,247,888</b>	<b>17,728,385</b>	<b>8,840,044</b>	<b>107,772,853</b>	<b>134,341,282</b>	<b>28,029,181</b>	<b>1,734,535</b>	<b>28,333,375</b>	<b>58,097,091</b>	<b>4,158,322</b>	<b>11,651,193</b>	<b>15,809,515</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,299,015	508,591	7,798	1,782,626	2,299,015	0	0	0	0	0	0	0
99	GD-WA / ID / AN	152,390	0	0	0	0	152,390	0	0	152,390	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	321,541	0	0	0	0	0	0	221,014	221,014	0	100,527	100,527
7	CD-AA	73,647,339	0	0	52,064,986	52,064,986	0	0	14,897,384	14,897,384	0	6,684,969	6,684,969
9	CD-WA / ID / AN	5,898,077	4,320,658	7,675	253,175	4,581,508	1,241,609	2,206	72,754	1,316,569	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>82,330,471</b>	<b>4,829,249</b>	<b>15,473</b>	<b>54,100,787</b>	<b>58,945,509</b>	<b>1,393,999</b>	<b>2,206</b>	<b>15,191,152</b>	<b>16,587,357</b>	<b>12,109</b>	<b>6,785,496</b>	<b>6,797,605</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	56,924,424	25,054,573	11,224,727	20,645,124	56,924,424	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,755,596	0	0	0	0	10,033,955	3,128,289	2,593,352	15,755,596	0	0	0
99	GD-OR / AS	4,695,535	0	0	0	0	0	0	0	4,695,535	0	4,695,535	0
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,572,775	0	0	5,353,573	5,353,573	0	0	1,531,821	1,531,821	0	687,381	687,381
9	CD-WA / ID / AN	7,011,275	1,674,469	844,776	2,926,973	5,446,218	481,185	242,760	841,112	1,565,057	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>92,056,793</b>	<b>26,729,042</b>	<b>12,069,503</b>	<b>28,925,670</b>	<b>67,724,215</b>	<b>10,515,140</b>	<b>3,371,049</b>	<b>5,033,088</b>	<b>18,919,277</b>	<b>4,695,535</b>	<b>717,766</b>	<b>5,413,301</b>

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,339,528	345,912	193,489	3,608,238	4,147,639	99,403	55,602	1,036,884	1,191,889	0	0	0	
		TOTAL ACCOUNT	6,067,979	404,778	193,489	4,031,008	4,629,275	321,756	55,602	1,039,417	1,416,775	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,452,099	1,169,909	332,694	5,949,496	7,452,099	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,432,704	0	0	0	0	2,557,162	374,337	501,205	3,432,704	0	0	0	
99		GD-OR / AS	967,441	0	0	0	0	0	0	0	0	967,441	0	967,441	
8		GD-AA	5,658,591	0	0	0	0	0	0	3,889,489	3,889,489	0	1,769,102	1,769,102	
7		CD-AA	14,950,778	0	0	10,569,453	10,569,453	0	0	3,024,243	3,024,243	0	1,357,082	1,357,082	
9		CD-WA / ID / AN	2,005,784	20,306	753,278	784,469	1,558,053	5,835	216,466	225,430	447,731	0	0	0	
		TOTAL ACCOUNT	34,467,397	1,190,215	1,085,972	17,303,418	19,579,605	2,562,997	590,803	7,640,367	10,794,167	967,441	3,126,184	4,093,625	
	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	2,832,607	399,656	15,791	2,417,160	2,832,607	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	229,104	0	0	0	0	0	0	157,477	157,477	0	71,627	71,627	
7		CD-AA	1,496,591	0	0	1,058,015	1,058,015	0	0	302,730	302,730	0	135,846	135,846	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,778,058	399,656	15,791	3,475,175	3,890,622	106,253	0	555,124	661,377	18,586	207,473	226,059	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	29,928,884	13,472,332	8,764,632	7,691,920	29,928,884	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,202,575	0	0	0	0	2,528,699	853,287	820,589	4,202,575	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	36,165,482	13,724,074	9,157,080	8,556,765	31,437,919	2,601,041	966,063	1,068,655	4,635,759	43,834	47,970	91,804	



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Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	48,454,014	12,547,305	6,531,129	29,375,580	48,454,014	0	0	0	0	0	0	0
99	GD-WA / ID / AN	901,168	0	0	0	0	606,060	293,155	1,953	901,168	0	0	0
99	GD-OR / AS	755,486	0	0	0	0	0	0	0	0	755,486	0	755,486
8	GD-AA	252,516	0	0	0	0	0	0	173,569	173,569	0	78,947	78,947
7	CD-AA	85,006,312	0	0	60,095,212	60,095,212	0	0	17,195,077	17,195,077	0	7,716,023	7,716,023
9	CD-WA/ ID / AN	18,579,620	10,079,314	2,881,883	1,471,080	14,432,277	2,896,450	828,155	422,738	4,147,343	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>153,949,116</b>	<b>22,626,619</b>	<b>9,413,012</b>	<b>90,941,872</b>	<b>122,981,503</b>	<b>3,502,510</b>	<b>1,121,310</b>	<b>17,793,337</b>	<b>22,417,157</b>	<b>755,486</b>	<b>7,794,970</b>	<b>8,550,456</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	285,360	0	6,846	278,514	285,360	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	185	0	0	0	0	0	0	127	127	0	58	58
7	CD-AA	693,435	0	0	490,224	490,224	0	0	140,268	140,268	0	62,943	62,943
9	CD-WA/ ID / AN	12,145	0	6,659	2,775	9,434	0	1,914	797	2,711	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,000,217</b>	<b>0</b>	<b>13,505</b>	<b>771,513</b>	<b>785,018</b>	<b>0</b>	<b>1,914</b>	<b>141,192</b>	<b>143,106</b>	<b>9,092</b>	<b>63,001</b>	<b>72,093</b>
	<b>TOTAL GENERAL PLANT</b>	<b>637,894,447</b>	<b>88,443,829</b>	<b>41,505,775</b>	<b>325,341,288</b>	<b>455,290,892</b>	<b>52,302,947</b>	<b>7,941,079</b>	<b>79,355,576</b>	<b>139,599,602</b>	<b>11,526,714</b>	<b>31,477,239</b>	<b>43,003,953</b>

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended August 31, 2022	
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,967,121	319,716	0	11,647,405	11,967,121	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,603,734</b>	<b>319,716</b>	<b>0</b>	<b>16,197,136</b>	<b>16,516,852</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,302,004</b>	<b>3,096,115</b>	<b>425,951</b>	<b>564,816</b>	<b>990,767</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	24,923,071	2,703,447	0	22,219,624	24,923,071	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	444,362	0	0	0	0	0	0	305,437	305,437	0	138,925	
7		CD-AA	142,742,224	0	0	100,911,615	100,911,615	0	0	28,873,897	28,873,897	0	12,956,712	
9		CD-WA / ID / AN	780,591	112,180	0	494,167	606,347	32,237	0	142,007	174,244	0	0	
		<b>TOTAL ACCOUNT</b>	<b>168,890,248</b>	<b>2,815,627</b>	<b>0</b>	<b>123,625,406</b>	<b>126,441,033</b>	<b>32,237</b>	<b>0</b>	<b>29,321,341</b>	<b>29,353,578</b>	<b>0</b>	<b>13,095,637</b>	<b>13,095,637</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	1,662,184	0	0	1,662,184	1,662,184	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	9,452,095	0	0	6,682,158	6,682,158	0	0	1,911,970	1,911,970	0	857,967	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>11,114,279</b>	<b>0</b>	<b>0</b>	<b>8,344,342</b>	<b>8,344,342</b>	<b>0</b>	<b>0</b>	<b>1,911,970</b>	<b>1,911,970</b>	<b>0</b>	<b>857,967</b>	<b>857,967</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	4,349,057	0	0	4,349,057	4,349,057	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	
		<b>TOTAL ACCOUNT</b>	<b>4,349,057</b>	<b>0</b>	<b>0</b>	<b>4,349,057</b>	<b>4,349,057</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,160,457</b>	<b>0</b>	<b>0</b>	<b>69,394,535</b>	<b>69,394,535</b>	<b>0</b>	<b>0</b>	<b>19,855,897</b>	<b>19,855,897</b>	<b>0</b>	<b>8,910,025</b>	<b>8,910,025</b>

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended August 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	
		<b>TOTAL ACCOUNT</b>	<b>29,192,892</b>	<b>0</b>	<b>0</b>	<b>20,637,915</b>	<b>20,637,915</b>	<b>0</b>	<b>0</b>	<b>5,905,138</b>	<b>5,905,138</b>	<b>0</b>	<b>2,649,839</b>	<b>2,649,839</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,693,842	1,693,842	0	0	1,693,842	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	1,526,073	0	0	1,078,857	1,078,857	0	0	308,694	308,694	0	138,522	138,522
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
		<b>TOTAL ACCOUNT</b>	<b>21,803,345</b>	<b>16,129,079</b>	<b>0</b>	<b>1,078,857</b>	<b>17,207,936</b>	<b>4,148,193</b>	<b>0</b>	<b>308,694</b>	<b>4,456,887</b>	<b>0</b>	<b>138,522</b>	<b>138,522</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	90,448	0	0	90,448	90,448	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	7,699,497	0	0	5,443,160	5,443,160	0	0	1,557,454	1,557,454	0	698,883	698,883
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>7,789,945</b>	<b>0</b>	<b>0</b>	<b>5,533,608</b>	<b>5,533,608</b>	<b>0</b>	<b>0</b>	<b>1,557,454</b>	<b>1,557,454</b>	<b>0</b>	<b>698,883</b>	<b>698,883</b>
	<b>TOTAL</b>		<b>361,903,957</b>	<b>19,264,422</b>	<b>0</b>	<b>249,160,856</b>	<b>268,425,278</b>	<b>5,203,024</b>	<b>771,517</b>	<b>60,162,498</b>	<b>66,137,039</b>	<b>425,951</b>	<b>26,915,689</b>	<b>27,341,640</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended August 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(78,357,956)	(55,395,157)	(15,850,247)	(7,112,552)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(854,727)	(663,935)	(190,792)	0
7	282919	CD-AA	(3,990,172)	(2,820,852)	(807,132)	(362,188)
7	283750	CD-AA	361,682	255,691	73,161	32,830
		Total	<u>(82,841,173)</u>	<u>(58,624,253)</u>	<u>(16,775,010)</u>	<u>(7,441,910)</u>

ALLOCATION RATIOS:

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

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

Report ID:  
**C-WKC-12A**

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	5,255,803	5,255,803	0	0	0	0	5,255,803
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	143	143	0	0	0	0	143
7/4	154550 Supply Chain Average Cost Variance	0	0	(398)	(398)	0	0	0	0	(398)
7/4	154560 Supply Chain Invoice Price Variance	0	0	35	35	0	0	0	0	35
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	64,892,310	29,635,193	0	94,527,503	63,523,687	28,781,421	1,368,623	853,772	0
<b>TOTAL</b>		<b>64,892,310</b>	<b>29,635,193</b>	<b>5,255,583</b>	<b>99,783,086</b>	<b>63,523,687</b>	<b>28,781,421</b>	<b>1,368,623</b>	<b>853,772</b>	<b>5,255,583</b>

ALLOCATION RATIOS:

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

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

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