

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	169,979,272	115,304,985	54,674,287
	Adjustments			
	Adjusted Net Operating Income (Loss)	169,979,272	115,304,985	54,674,287
E-APL	Electric Net Rate Base	2,892,332,822	1,952,104,401	940,228,421
	<b>RATE OF RETURN</b>	<b>5.877%</b>	<b>5.907%</b>	<b>5.815%</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 July 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	08-01-2021 thru 07-31-2022	405,896 100.000%	264,584 65.185%	141,312 34.815%
3	E-OPS	Direct Distribution Operating Expense Percent	08-01-2021 thru 07-31-2022	37,630,500 100.000%	22,960,687 61.016%	14,669,813 38.984%
	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 July 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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AVISTA UTILITIES

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

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**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended July 31, 2022  
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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	07-01-2021 thru 07-31-2022	1,408,171,058	964,286,888	443,884,170	
		Percent		100.000%	68.478%	31.522%	
11		Book Depreciation	08-01-2021 thru 07-31-2022	142,734,395	95,365,736	47,368,659	
		Percent		100.000%	66.813%	33.187%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended July 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	07-01-2021 thru 07-31-2022	3,408,289,711 100.000%	2,285,814,165 67.066%	1,122,475,546 32.934%
13	E-PLT	Net Electric General Plant - AMA Percent	07-01-2021 thru 07-31-2022	293,725,513 100.000%	198,979,326 67.743%	94,746,187 32.257%
14		Net Allocated Schedule M's - AMA Percent	08-01-2021 thru 07-31-2022	-136,978,883 100.000%	-92,944,399 67.853%	-44,034,484 32.147%
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 July 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	396,589,245	0	396,589,245	264,185,231	0	264,185,231	132,404,014	0
99	442200	Commercial - Firm & Int.	332,404,185	0	332,404,185	239,387,501	0	239,387,501	93,016,684	0
1	442300	Industrial	117,677,283	0	117,677,283	62,343,051	0	62,343,051	55,334,232	0
99	444000	Public Street & Highway Lighting	7,447,126	0	7,447,126	4,648,192	0	4,648,192	2,798,934	0
99	448000	Interdepartmental Revenue	1,521,006	0	1,521,006	1,255,241	0	1,255,241	265,765	0
99	499XXX	Unbilled Revenue	1,828,205	0	1,828,205	872,457	0	872,457	955,748	0
TOTAL SALES TO ULTIMATE CUSTOMERS			857,467,050	0	857,467,050	572,691,673	0	572,691,673	284,775,377	0
1	447XXX	Sales for Resale	0	142,526,487	142,526,487	0	93,397,607	93,397,607	0	49,128,880
TOTAL SALES OF ELECTRICITY			857,467,050	142,526,487	999,993,537	572,691,673	93,397,607	666,089,280	284,775,377	49,128,880
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	125,972	0	125,972	37,216	0	37,216	88,756	0
1	453000	Sales of Water & Water Power	0	686,087	686,087	0	449,593	449,593	0	236,494
1	454000	Rent from Electric Property	3,518,013	172,007	3,690,020	1,887,144	112,716	1,999,860	1,630,869	59,291
1	454100	Rent from Trnsmission Joint Use	25,075	0	25,075	10,251	0	10,251	14,824	0
1	456XXX	Other Electric Revenues	(18,721,565)	125,117,517	106,395,952	(15,146,485)	81,989,509	66,843,024	(3,575,080)	43,128,008
TOTAL OTHER OPERATING REVENUE			(15,265,505)	125,975,611	110,710,106	(13,424,874)	82,551,818	69,126,944	(1,840,631)	43,423,793
TOTAL ELECTRIC REVENUE			842,201,545	268,502,098	1,110,703,643	559,266,799	175,949,425	735,216,224	282,934,746	92,552,673

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For Twelve Months Ended July 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	430,081	430,081	0	281,832	281,832	0	148,249
1	501XXX	Fuel	0	39,082,362	39,082,362	0	25,610,672	25,610,672	0	13,471,690
1	502000	Steam Expense	0	3,695,205	3,695,205	0	2,421,468	2,421,468	0	1,273,737
1	505000	Electric Expense	0	761,146	761,146	0	498,779	498,779	0	262,367
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,761,854	5,761,854	0	3,775,743	3,775,743	0	1,986,111
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	730,446	730,446	0	478,661	478,661	0	251,785
1	511000	Structures	0	800,069	800,069	0	524,285	524,285	0	275,784
1	512000	Boiler Plant	0	6,291,457	6,291,457	0	4,122,792	4,122,792	0	2,168,665
1	513000	Electric Plant	0	857,313	857,313	0	561,797	561,797	0	295,516
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	968,201	968,201	0	634,462	634,462	0	333,739
TOTAL STEAM POWER GENERATION EXP			0	59,378,134	59,378,134	0	38,910,491	38,910,491	0	20,467,643
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,376,939	2,376,939	0	1,557,608	1,557,608	0	819,331
1	536000	Water for Power	0	972,031	972,031	0	636,972	636,972	0	335,059
1	537000	Hydraulic Expense	5,385,662	3,556,987	8,942,649	3,534,610	2,330,894	5,865,504	1,851,052	1,226,093
1	538000	Electric Expense	0	6,117,809	6,117,809	0	4,009,000	4,009,000	0	2,108,809
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,186,916	1,186,916	0	777,786	777,786	0	409,130
1	540000	Rent	0	1,658,952	1,658,952	0	1,087,111	1,087,111	0	571,841
1	540100	MT Trust Funds Land Settlement Rents	5,394,750	0	5,394,750	3,535,395	0	3,535,395	1,859,355	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	724,534	724,534	0	474,787	474,787	0	249,747
1	542000	Structures	0	384,625	384,625	0	252,045	252,045	0	132,580
1	543000	Reservoirs, Dams, & Waterways	0	828,932	828,932	0	543,199	543,199	0	285,733
1	544000	Electric Plant	0	3,404,085	3,404,085	0	2,230,697	2,230,697	0	1,173,388
1	545000	Miscellaneous Hydraulic Plant	0	664,263	664,263	0	435,292	435,292	0	228,971
TOTAL HYDRO POWER GENERATION EXP			10,780,412	21,876,073	32,656,485	7,070,005	14,335,391	21,405,396	3,710,407	7,540,682
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	388,298	388,298	0	254,452	254,452	0	133,846
1	547XXX	Fuel	0	122,265,060	122,265,060	0	80,120,294	80,120,294	0	42,144,766
1	548000	Generation Expense	0	2,277,650	2,277,650	0	1,492,544	1,492,544	0	785,106
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	675,873	675,873	0	442,900	442,900	0	232,973
1	550000	Rent	0	87,122	87,122	0	57,091	57,091	0	30,031
MAINTENANCE										
1	551000	Supervision & Engineering	0	711,947	711,947	0	466,539	466,539	0	245,408
1	552000	Structures	0	82,530	82,530	0	54,082	54,082	0	28,448
1	553000	Generating & Electric Equipment	0	3,992,913	3,992,913	0	2,616,556	2,616,556	0	1,376,357
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	823,580	823,580	0	539,692	539,692	0	283,888
TOTAL OTHER POWER GENERATION EXP			0	131,304,973	131,304,973	0	86,044,150	86,044,150	0	45,260,823



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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	11,116,630	140,270,908	151,387,538	0	91,919,525	91,919,525	11,116,630	48,351,383
1	566000	System Control & Load Dispatching	0	913,662	913,662	0	598,723	598,723	0	314,939
E-557	557XXX	Other Expense	(6,493,726)	88,103,816	81,610,090	(14,799,532)	57,734,431	42,934,899	8,305,806	30,369,385
TOTAL OTHER POWER SUPPLY EXPENSE			4,622,904	229,288,386	233,911,290	(14,799,532)	150,252,679	135,453,147	19,422,436	79,035,707
TOTAL PRODUCTION OPERATING EXP			15,403,316	441,847,566	457,250,882	(7,729,527)	289,542,711	281,813,184	23,132,843	152,304,855
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	1,784,110	1,784,110	0	1,169,127	1,169,127	0	614,983
1	561000	Load Dispatching	0	3,037,273	3,037,273	0	1,990,325	1,990,325	0	1,046,948
1	562000	Station Expense	0	450,649	450,649	0	295,310	295,310	0	155,339
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	412,228	412,228	0	270,133	270,133	0	142,095
1	565XXX	Transmission of Electricity by Others	0	19,738,920	19,738,920	0	12,934,914	12,934,914	0	6,804,006
1	566000	Miscellaneous Transmission Expense	0	3,502,336	3,502,336	0	2,295,081	2,295,081	0	1,207,255
1	567000	Rent	0	54,091	54,091	0	35,446	35,446	0	18,645
MAINTENANCE										
1	568000	Supervision & Engineering	185	450,642	450,827	0	295,306	295,306	185	155,336
1	569000	Structures	13,581	562,736	576,317	(208)	368,761	368,553	13,789	193,975
1	570000	Station Equipment	0	898,190	898,190	0	588,584	588,584	0	309,606
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	23,597	2,353,858	2,377,455	(6)	1,542,483	1,542,477	23,603	811,375
1	572000	Underground Lines	0	841	841	0	551	551	0	290
1	573000	Service Miscellaneous	13,427	74,836	88,263	3,754	49,040	52,794	9,673	25,796
TOTAL TRANSMISSION OPERATING EXP			50,790	33,320,710	33,371,500	3,540	21,835,061	21,838,601	47,250	11,485,649

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	16,196,961	29,410,372	45,607,333	11,846,600	19,272,617	31,119,217	4,350,361	10,137,755
E-DEPX		Depreciation Expense-Transmission	851,471	18,510,185	19,361,656	517,235	12,129,724	12,646,959	334,236	6,380,461
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,177,476	1,177,476	0	771,600	771,600	0	405,876
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	41,269	0	41,269	13,226	0	13,226	28,043	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	641,157	0	641,157	641,157	0	641,157	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	1,897,560	0	1,897,560	979,168	0	979,168	918,392	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	575,844	0	575,844	0	0	0	575,844	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	378,865	0	378,865	287,317	0	287,317	91,548	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	(3,067,405)	0	(3,067,405)	(1,551,327)	0	(1,551,327)	(1,516,078)	0
99	407434	EIM Deferred O&M	(543,149)	0	(543,149)	0	0	0	(543,149)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(15,156,137)	0	(15,156,137)	(10,333,253)	0	(10,333,253)	(4,822,884)	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(445,912)	0	(445,912)	0	0	0	(445,912)	0
99	407494	Amortization of Schedule 98 REC Rev	(88,761)	0	(88,761)	(88,761)	0	(88,761)	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,514)	(5,514)	0	(2,901)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	24,173,781	24,173,781	0	15,841,079	15,841,079	0	8,332,702
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(1,606,568)	74,380,203	72,773,635	272,388	48,741,348	49,013,736	(1,878,956)	25,638,855
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	13,847,538	549,548,479	563,396,017	(7,453,599)	360,119,120	352,665,521	21,301,137	189,429,359

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For Twelve Months Ended July 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	1,614,758	2,742,200	4,356,958	1,247,978	1,673,181	2,921,159	366,780	1,069,019
3	582000	Station Expense	886,213	46,003	932,216	491,180	28,069	519,249	395,033	17,934
3	583000	Overhead Line Expense	1,723,425	1,104,196	2,827,621	1,098,750	673,736	1,772,486	624,675	430,460
3	584000	Underground Line Expense	1,575,680	0	1,575,680	853,813	0	853,813	721,867	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	13,911	0	13,911	9,453	0	9,453	4,458	0
3	586000	Meter Expense	1,923,204	23,751	1,946,955	1,608,847	14,492	1,623,339	314,357	9,259
3	587000	Customer Installations Expense	708,136	52,832	760,968	443,271	32,236	475,507	264,865	20,596
3	588000	Miscellaneous Distribution Expense	3,360,047	3,130,253	6,490,300	2,281,331	1,909,955	4,191,286	1,078,716	1,220,298
3	589000	Rent	0	244,893	244,893	0	149,424	149,424	0	95,469
		MAINTENANCE:								
3	590000	Supervision & Engineering	505,915	950,583	1,456,498	139,215	580,008	719,223	366,700	370,575
3	591000	Structures	535,971	11,584	547,555	237,474	7,068	244,542	298,497	4,516
3	592000	Station Equipment	755,461	58,072	813,533	519,572	35,433	555,005	235,889	22,639
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	22,452,901	31,351	22,484,252	12,891,946	19,129	12,911,075	9,560,955	12,222
3	594000	Underground Lines	646,882	0	646,882	439,541	0	439,541	207,341	0
3	595000	Line Transformers	464,418	0	464,418	387,760	0	387,760	76,658	0
3	596000	Street Light & Signal System Maintenance Exp	83,061	0	83,061	65,776	0	65,776	17,285	0
3	597000	Meters	46,996	0	46,996	39,626	0	39,626	7,370	0
3	598000	Miscellaneous Distribution Expense	333,519	437,557	771,076	205,152	266,980	472,132	128,367	170,577
		TOTAL DISTRIBUTION OPERATING EXP	37,630,498	8,833,275	46,463,773	22,960,685	5,389,711	28,350,396	14,669,813	3,443,564
E-DEPX		Depreciation Expense-Distribution	55,051,896	85,152	55,137,048	36,112,727	51,956	36,164,683	18,939,169	33,196
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	113,919	0	113,919	113,919	0	113,919	0	0
E-OTX		Taxes Other Than FIT--Distribution	56,609,587	0	56,609,587	49,884,153	0	49,884,153	6,725,434	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	111,775,402	85,152	111,860,554	86,110,799	51,956	86,162,755	25,664,603	33,196
		TOTAL DISTRIBUTION EXPENSES	149,405,900	8,918,427	158,324,327	109,071,484	5,441,667	114,513,151	40,334,416	3,476,760

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Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	149,405	149,405	0	97,390	97,390	0	52,015
2	902000	Meter Reading Expenses	515,665	140,190	655,855	363,457	91,383	454,840	152,208	48,807
2	903XXX	Customer Records & Collection Expenses	768,458	6,916,619	7,685,077	345,011	4,508,598	4,853,609	423,447	2,408,021
2	904000	Uncollectible Accounts	1,669,708	2	1,669,710	1,021,422	1	1,021,423	648,286	1
2	905000	Misc Customer Accounts	0	148,824	148,824	0	97,011	97,011	0	51,813
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>2,953,831</b>	<b>7,355,040</b>	<b>10,308,871</b>	<b>1,729,890</b>	<b>4,794,383</b>	<b>6,524,273</b>	<b>1,223,941</b>	<b>2,560,657</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	33,810,532	122,870	33,933,402	22,781,825	80,093	22,861,918	11,028,707	42,777
2	909000	Advertising	193,857	397,173	591,030	154,415	258,897	413,312	39,442	138,276
2	910000	Misc Customer Service & Info Exp	0	267,867	267,867	0	174,609	174,609	0	93,258
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>34,004,389</b>	<b>787,910</b>	<b>34,792,299</b>	<b>22,936,240</b>	<b>513,599</b>	<b>23,449,839</b>	<b>11,068,149</b>	<b>274,311</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	167,614	0	167,614	167,614	0	167,614	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>167,614</b>	<b>0</b>	<b>167,614</b>	<b>167,614</b>	<b>0</b>	<b>167,614</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	736,025	34,528,419	35,264,444	599,058	22,961,744	23,560,802	136,967	11,566,675
4	921000	Office Supplies & Expenses	(3,305)	4,003,707	4,000,402	(3,362)	2,662,505	2,659,143	57	1,341,202
4	922000	Admin Exp Transferred--Credit	0	(95,861)	(95,861)	0	(63,749)	(63,749)	0	(32,112)
4	923000	Outside Services Employed	735,216	13,166,713	13,901,929	709,785	8,755,996	9,465,781	25,431	4,410,717
4	924000	Property Insurance Premium	0	2,251,527	2,251,527	0	1,497,288	1,497,288	0	754,239
4	925XXX	Injuries and Damages	2,882,114	6,331,046	9,213,160	1,997,968	4,210,209	6,208,177	884,146	2,120,837
4	926XXX	Employee Pensions and Benefits	3,826,857	25,025,485	28,852,342	2,610,874	16,642,198	19,253,072	1,215,983	8,383,287
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,298,636	4,118,871	6,417,507	1,744,700	2,699,096	4,443,796	553,936	1,419,775
4	930000	Miscellaneous General Expenses	229,312	5,304,858	5,534,170	208,600	3,527,784	3,736,384	20,712	1,777,074
4	931000	Rents	8,400	767,503	775,903	0	510,397	510,397	8,400	257,106
4	935000	Maintenance of General Plant	1,906,127	12,245,678	14,151,805	1,412,932	8,143,498	9,556,430	493,195	4,102,180
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>12,620,582</b>	<b>107,647,946</b>	<b>120,268,528</b>	<b>9,280,555</b>	<b>71,546,966</b>	<b>80,827,521</b>	<b>3,340,027</b>	<b>36,100,980</b>

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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,813,329	18,773,761	22,587,090	2,936,913	12,484,738	15,421,651	876,416	6,289,023
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	3,734,521	36,738,117	40,472,638	3,734,521	24,431,215	28,165,736	0	12,306,902
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	422,773	422,773	0	281,148	281,148	0	141,625
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	2,240,027	0	2,240,027	2,240,027	0	2,240,027	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,332,185	0	1,332,185	1,332,185	0	1,332,185	0	0
99	407311	Regulatory Debit - AFUDC Amortization	327,580	1,591,336	1,918,916	272,284	1,067,245	1,339,529	55,296	524,091
99	407314	Regulatory Debit - FISERVE Amortization	761,204	0	761,204	652,833	0	652,833	108,371	0
99	407332	Existing Meters Excess Deprec. Deferral	127,994	0	127,994	127,994	0	127,994	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	(1,301,322)	0	(1,301,322)	(1,301,322)	0	(1,301,322)	0	0
99	407436	Regulatory Credit - AMI	(1,656,048)	0	(1,656,048)	(1,656,048)	0	(1,656,048)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(26,231)	0	(26,231)	0	0	0	(26,231)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(2,954,100)	0	(2,954,100)	(1,840,167)	0	(1,840,167)	(1,113,933)	0
99	407447	Regulatory Credit - COVID-19 Deferral	1,090,506	0	1,090,506	1,090,506	0	1,090,506	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(8,837,735)	0	(8,837,735)	(4,732,194)	0	(4,732,194)	(4,105,541)	0
E-OTX		Taxes Other Than FIT--A&G	1,087,340	6,016,212	7,103,552	716,606	4,000,841	4,717,447	370,734	2,015,371
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(260,750)</b>	<b>63,843,022</b>	<b>63,582,272</b>	<b>3,574,138</b>	<b>42,465,164</b>	<b>46,039,302</b>	<b>(3,834,888)</b>	<b>21,377,858</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>12,359,832</b>	<b>171,490,968</b>	<b>183,850,800</b>	<b>12,854,693</b>	<b>114,012,130</b>	<b>126,866,823</b>	<b>(494,861)</b>	<b>57,478,838</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>212,739,104</b>	<b>738,100,824</b>	<b>950,839,928</b>	<b>139,306,322</b>	<b>484,880,899</b>	<b>624,187,221</b>	<b>73,432,782</b>	<b>253,219,925</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>159,863,715</b>			<b>111,029,003</b>		
E-FIT		FEDERAL INCOME TAX			8,299,619			5,067,288		
E-FIT		DEFERRED FEDERAL INCOME TAX			(17,930,388)			(9,025,588)		
E-FIT		AMORTIZED ITC			(484,788)			(317,682)		
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>169,979,272</b>			<b>115,304,985</b>		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers - AMA	100.000%	65.185%	34.815%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.016%	38.984%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	132,404,014
99	442200	Commercial - Firm & Int.	93,016,684
1	442300	Industrial	55,334,232
99	444000	Public Street & Highway Lighting	2,798,934
99	448000	Interdepartmental Revenue	265,765
99	499XXX	Unbilled Revenue	955,748
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>284,775,377</u>
1	447XXX	Sales for Resale	49,128,880
		TOTAL SALES OF ELECTRICITY	<u>333,904,257</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	88,756
1	453000	Sales of Water & Water Power	236,494
1	454000	Rent from Electric Property	1,690,160
1	454100	Rent from Trnsmission Joint Use	14,824
1	456XXX	Other Electric Revenues	39,552,928
		TOTAL OTHER OPERATING REVENUE	<u>41,583,162</u>
		TOTAL ELECTRIC REVENUE	<u>375,487,419</u>

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Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	148,249
1	501XXX	Fuel	13,471,690
1	502000	Steam Expense	1,273,737
1	505000	Electric Expense	262,367
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,986,111
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	251,785
1	511000	Structures	275,784
1	512000	Boiler Plant	2,168,665
1	513000	Electric Plant	295,516
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	333,739
		TOTAL STEAM POWER GENERATION EXP	<u>20,467,643</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	819,331
1	536000	Water for Power	335,059
1	537000	Hydraulic Expense	3,077,145
1	538000	Electric Expense	2,108,809
1	539000	Miscellaneous Hydraulic Power Generation Exp	409,130
1	540000	Rent	571,841
1	540100	MT Trust Funds Land Settlement Rents	1,859,355
		MAINTENANCE	
1	541000	Supervision & Engineering	249,747
1	542000	Structures	132,580
1	543000	Reservoirs, Dams, & Waterways	285,733
1	544000	Electric Plant	1,173,388
1	545000	Miscellaneous Hydraulic Plant	228,971
		TOTAL HYDRO POWER GENERATION EXP	<u>11,251,089</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	133,846
1	547XXX	Fuel	42,144,766
1	548000	Generation Expense	785,106
1	549XXX	Miscellaneous Other Power Generation Op Exp	232,973
1	550000	Rent	30,031
		MAINTENANCE	
1	551000	Supervision & Engineering	245,408
1	552000	Structures	28,448
1	553000	Generating & Electric Equipment	1,376,357
1	554XXX	Miscellaneous Other Power Generation Maint Exp	283,888
		TOTAL OTHER POWER GENERATION EXP	<u>45,260,823</u>

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Ref/Basis	Account	Description	Total
OTHER POWER SUPPLY EXPENSE:			
E-555	555XXX	Purchased Power	59,468,013
1	556000	System Control & Load Dispatching	314,939
E-557	557XXX	Other Expense	38,675,191
TOTAL OTHER POWER SUPPLY EXPENSE			<u>98,458,143</u>
TOTAL PRODUCTION OPERATING EXP			<u>175,437,698</u>
TRANSMISSION OPERATING EXPENSE:			
OPERATION			
1	560000	Supervision & Engineering	614,983
1	561000	Load Dispatching	1,046,948
1	562000	Station Expense	155,339
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	142,095
1	565XXX	Transmission of Electricity by Others	6,804,006
1	566000	Miscellaneous Transmission Expense	1,207,255
1	567000	Rent	18,645
MAINTENANCE			
1	568000	Supervision & Engineering	155,521
1	569000	Structures	207,764
1	570000	Station Equipment	309,606
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	834,978
1	572000	Underground Lines	290
1	573000	Service Miscellaneous	35,469
TOTAL TRANSMISSION OPERATING EXP			<u>11,532,899</u>



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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	14,488,116
E-DEPX		Depreciation Expense-Transmission	6,714,697
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	405,876
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	28,043
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	918,392
1	407333	Amortization of CDA Settlement Costs	11,278
99	407360	Amortization of CS2 & COLSTRIP O&M	575,844
1	407382	Amortization of CDA Settlement - Allocated	304,744
99	407395	Optional Renewable Power Revenue Offset	91,548
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407427	Colstrip Regulatory Deferral	(1,516,078)
99	407434	EIM Deferred O&M	(543,149)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,822,884)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(445,912)
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	8,332,702
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>23,759,899</u>
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	<u>210,730,496</u>

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Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,435,799
3	582000	Station Expense	412,967
3	583000	Overhead Line Expense	1,055,135
3	584000	Underground Line Expense	721,867
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	4,458
3	586000	Meter Expense	323,616
3	587000	Customer Installations Expense	285,461
3	588000	Miscellaneous Distribution Expense	2,299,014
3	589000	Rent	95,469
		MAINTENANCE:	
3	590000	Supervision & Engineering	737,275
3	591000	Structures	303,013
3	592000	Station Equipment	258,528
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	9,573,177
3	594000	Underground Lines	207,341
3	595000	Line Transformers	76,658
3	596000	Street Light & Signal System Maintenance Exp	17,285
3	597000	Meters	7,370
3	598000	Miscellaneous Distribution Expense	298,944
		TOTAL DISTRIBUTION OPERATING EXP	<u>18,113,377</u>
E-DEPX		Depreciation Expense-Distribution	18,972,365
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,725,434
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>25,697,799</u>
		TOTAL DISTRIBUTION EXPENSES	<u>43,811,176</u>

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

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	52,015
2	902000	Meter Reading Expenses	201,015
2	903XXX	Customer Records & Collection Expenses	2,831,468
2	904000	Uncollectible Accounts	648,287
2	905000	Misc Customer Accounts	51,813
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>3,784,598</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	11,071,484
2	909000	Advertising	177,718
2	910000	Misc Customer Service & Info Exp	93,258
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>11,342,460</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	11,703,642
4	921000	Office Supplies & Expenses	1,341,259
4	922000	Admin Exp Transferred--Credit	(32,112)
4	923000	Outside Services Employed	4,436,148
4	924000	Property Insurance Premium	754,239
4	925XXX	Injuries and Damages	3,004,983
4	926XXX	Employee Pensions and Benefits	9,599,270
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	1,973,711
4	930000	Miscellaneous General Expenses	1,797,786
4	931000	Rents	265,506
4	935000	Maintenance of General Plant	4,595,375
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>39,441,007</b>

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

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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	7,165,439
E-AMTX		Amortization Expense-General Plant - 303000	100,846
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	12,306,902
E-AMTX		Amortization Expense-General Plant - 390200, 3962	141,625
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	579,387
99	407314	Regulatory Debit - FISERVE Amortization	108,371
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	(26,231)
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,113,933)
99	407447	Regulatory Credit - COVID-19 Deferral	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(4,105,541)
E-OTX		Taxes Other Than FIT--A&G	2,386,105
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>17,542,970</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>56,983,977</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>326,652,707</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>	<b>48,834,712</b>
E-FIT		FEDERAL INCOME TAX	3,232,331
E-FIT		DEFERRED FEDERAL INCOME TAX	(8,904,800)
E-FIT		AMORTIZED ITC	(167,106)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>	<b>54,674,287</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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12A</b>
For Twelve Months Ended July 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	456000	Other Electric Rev-Miscellaneous	(69,552)	627,934	558,382	(82,552)	411,485	328,933	13,000	216,449	229,449
1	456010	Other Electric Rev-Financial	0	(3,584,506)	(3,584,506)	0	(2,348,927)	(2,348,927)	0	(1,235,579)	(1,235,579)
1	456015	Other Electric Rev-CT Fuel Sales	0	73,532,712	73,532,712	0	48,185,986	48,185,986	0	25,346,726	25,346,726
1	456016	Other Electric Rev-Resource Opt	0	5,374,688	5,374,688	0	3,522,033	3,522,033	0	1,852,655	1,852,655
1	456017	Other Electric Rev-Non Resource	0	123,777	123,777	0	81,111	81,111	0	42,666	42,666
1	456018	Other Electric Rev-Extraction	0	666,566	666,566	0	436,801	436,801	0	229,765	229,765
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	3,450	3,450	0	2,261	2,261	0	1,189	1,189
1	456030	Other Electric Rev-Clearwater	(150,000)	1,537,500	1,387,500	0	1,007,524	1,007,524	(150,000)	529,976	379,976
1	456050	Other Electric Rev-Attachment Fees	665,721	0	665,721	510,004	0	510,004	155,717	0	155,717
1	456100	Transmission Revenue of Others	0	22,643,833	22,643,833	0	14,838,504	14,838,504	0	7,805,329	7,805,329
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	1,140,389	1,140,389	0	747,297	747,297	0	393,092	393,092
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	(9,203,622)	0	(9,203,622)	(5,460,875)	0	(5,460,875)	(3,742,747)	0	(3,742,747)
1	456329	Amortization Res Decoupling Deferral	3,077,513	0	3,077,513	1,047,715	0	1,047,715	2,029,798	0	2,029,798
1	456338	Non-res Decoupling Deferred Rev	1,860,293	0	1,860,293	2,385,708	0	2,385,708	(525,415)	0	(525,415)
1	456339	Amortization Non-res Decoupling	(15,442,728)	0	(15,442,728)	(13,666,478)	0	(13,666,478)	(1,776,250)	0	(1,776,250)
1	456380	Other Electric Revenue-Clearwater	358,027	0	358,027	0	0	0	358,027	0	358,027
1	456700	Other Electric Rev-Low Voltage	182,783	0	182,783	119,992	0	119,992	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,778,200	1,778,200	0	1,165,254	1,165,254	0	612,946	612,946
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(2,370,113)	(2,370,113)	0	(1,553,135)	(1,553,135)	0	(816,978)	(816,978)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	2,370,113	2,370,113	0	1,553,135	1,553,135	0	816,978	816,978
1	456730	Other Elec Rev-Intraco Thermal	0	20,348,973	20,348,973	0	13,334,682	13,334,682	0	7,014,291	7,014,291
TOTAL ACCOUNT 456			(18,721,565)	125,117,516	106,395,951	(15,146,486)	81,989,508	66,843,022	(3,575,079)	43,128,008	39,552,929

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 July 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	134,493,194	134,493,194	0	88,133,390	88,133,390	0	46,359,804	46,359,804
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,565,045	1,565,045	0	1,025,574	1,025,574	0	539,471	539,471
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	11,116,630	0	11,116,630	0	0	0	11,116,630	0	11,116,630
1	555550	Non Monetary - Exchange Power	0	30,713	30,713	0	20,126	20,126	0	10,587	10,587
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,110,576	2,110,576	0	1,383,060	1,383,060	0	727,516	727,516
1	555710	Intercompany Purchase	0	1,140,389	1,140,389	0	747,297	747,297	0	393,092	393,092
1	555740	Purchased Power - EIM	0	930,991	930,991	0	610,078	610,078	0	320,913	320,913
TOTAL ACCOUNT 555			11,116,630	140,270,908	151,387,538	0	91,919,525	91,919,525	11,116,630	48,351,383	59,468,013

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%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months Ended July 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	99,858	5,632,927	5,732,785	99,858	3,691,257	3,791,115	0	1,941,670	1,941,670
1	557010	Other Power Supply Expense - Financial	0	314,265	314,265	0	205,938	205,938	0	108,327	108,327
1	557018	Merchandise Processing Fee	0	50,319	50,319	0	32,974	32,974	0	17,345	17,345
1	557150	Fuel - Economic Dispatch	0	25,664,497	25,664,497	0	16,817,945	16,817,945	0	8,846,552	8,846,552
1	557160	Power Supply Expense - Miscellaneous	0	115,347	115,347	0	75,587	75,587	0	39,760	39,760
99	557161	Unbilled Add-Ons	1,068,977	0	1,068,977	666,997	0	666,997	401,980	0	401,980
1	557165	Other Resource Costs-CAISO Charges	0	247,201	247,201	0	161,991	161,991	0	85,210	85,210
1	557170	Broker Fees - Power	0	368,808	368,808	0	241,680	241,680	0	127,128	127,128
1	557171	REC Broker Fees	0	83,815	83,815	0	54,924	54,924	0	28,891	28,891
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,403,223	0	1,403,223	1,403,223	0	1,403,223	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	(6,016,772)	0	(6,016,772)	(6,016,772)	0	(6,016,772)	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	(12,875,059)	0	(12,875,059)	(12,875,059)	0	(12,875,059)	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	2,054,040	0	2,054,040	2,054,040	0	2,054,040	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(629,317)	0	(629,317)	(629,317)	0	(629,317)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,381,776	0	1,381,776	0	0	0	1,381,776	0	1,381,776
99	557390	Idaho PCA Amortization	6,200,870	0	6,200,870	0	0	0	6,200,870	0	6,200,870
1	557395	Optional Renewable Power Expense Offset	0	1,108	1,108	0	726	726	0	382	382
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,920,180	3,920,180	0	2,568,894	2,568,894	0	1,351,286	1,351,286
1	557711	Turbine Gas Bookout Offset	0	(3,920,180)	(3,920,180)	0	(2,568,894)	(2,568,894)	0	(1,351,286)	(1,351,286)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	55,625,529	55,625,529	0	36,451,409	36,451,409	0	19,174,120	19,174,120
<b>TOTAL ACCOUNT 557</b>			<b>(6,493,726)</b>	<b>88,103,816</b>	<b>81,610,090</b>	<b>(14,799,532)</b>	<b>57,734,431</b>	<b>42,934,899</b>	<b>8,305,806</b>	<b>30,369,385</b>	<b>38,675,191</b>

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 July 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	156,580	122,870	279,450	76,946	80,093	157,039	79,634	42,777	122,411
99	908600	Public Purpose Tariff Rider Expense Offset	33,331,600	0	33,331,600	22,399,924	0	22,399,924	10,931,676	0	10,931,676
99	908610	Limited Income Tax Refund Program	186,315	0	186,315	186,315	0	186,315	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	136,037	0	136,037	118,640	0	118,640	17,397	0	17,397
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,810,532	122,870	33,933,402	22,781,825	80,093	22,861,918	11,028,707	42,777	11,071,484

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.185%	34.815%
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 July 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.57%	54.57%
2	Cost of Debt		4.682%	4.686%
	Total Weighted Cost		2.555%	2.557%
E-APL	Net Rate Base	2,892,332,822	1,952,104,401	940,228,421
	Interest Deduction for FIT Calculation	73,917,908	49,876,267	24,041,641
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,110,703,643	735,216,224	375,487,419
E-OPS	Less: Operating & Maintenance Expense	702,623,467	442,971,428	259,652,039
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	160,329,541	110,773,114	49,556,427
E-OTX	Less: Taxes Other than FIT	87,886,920	70,442,679	17,444,241
	Net Operating Income Before FIT	159,863,715	111,029,003	48,834,712
E-INT	Less: Interest Expense	73,917,908	49,876,267	24,041,641
E-OTX	Less: ID ITC Deferred & Amortization	(26,701)	0	(26,701)
E-SCM	Plus: Schedule M Adjustments	(46,397,110)	(37,022,791)	(9,374,319)
	Taxable Net Operating Income	39,521,996	24,129,945	15,392,051
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	8,299,619	5,067,288	3,232,331
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	8,299,619	5,067,288	3,232,331
E-DTE	Deferred FIT	450,952	1,625,255	(1,174,303)
E-DTE	Customer Tax Credit Amortization	(18,381,340)	(10,650,843)	(7,730,497)
1	411400 Amortized Investment Tax Credit	(484,788)	(317,682)	(167,106)
	Total Net FIT/Deferred FIT	(10,115,557)	(4,275,982)	(5,839,575)

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 July 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	79,762,097	105,418,660	185,180,757	55,261,914	69,622,977	124,884,891	24,500,183	35,795,683	60,295,866	
12	997001 Contributions In Aid of Construction	0	12,025,752	12,025,752	0	8,065,191	8,065,191	0	3,960,561	3,960,561	
12	997002 Injuries and Damages	0	500,000	500,000	0	335,330	335,330	0	164,670	164,670	
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	1,513,939	1,513,939	0	1,015,338	1,015,338	0	498,601	498,601	
99	997007 Idaho PCA	7,251,808	0	7,251,808	0	0	0	7,251,808	0	7,251,808	
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	
12	997016 Redemption Expense Amortization	0	462,066	462,066	0	309,889	309,889	0	152,177	152,177	
99	997018 DSM Tariff Rider	5,695,614	989	5,696,603	2,316,381	663	2,317,044	3,379,233	326	3,379,559	
12	997020 FAS87 Current Pension Accrual	0	(5,082,402)	(5,082,402)	0	(3,408,564)	(3,408,564)	0	(1,673,838)	(1,673,838)	
12	997027 Uncollectibles	3,438,196	(4,715,260)	(1,277,064)	2,430,610	(3,162,336)	(731,726)	1,007,586	(1,552,924)	(545,338)	
99	997031 Decoupling Mechanism	19,708,544	0	19,708,544	15,693,929	0	15,693,929	4,014,615	0	4,014,615	
12	997032 Interest Rate Swaps	0	(20,425,412)	(20,425,412)	0	(13,698,507)	(13,698,507)	0	(6,726,905)	(6,726,905)	
99	997033 BPA Residential Exchange	420,782	0	420,782	166,921	0	166,921	253,861	0	253,861	
99	997034 Montana Hydro Settlement	2,153,750	0	2,153,750	1,411,568	0	1,411,568	742,182	0	742,182	
99	997035 Leases	0	140,156	140,156	0	93,205	93,205	0	46,951	46,951	
99	997043 Washington Deferred Power Costs	(17,583,450)	0	(17,583,450)	(17,583,450)	0	(17,583,450)	0	0	0	
12	997044 Non-Monetary Power Costs	0	30,713	30,713	0	20,598	20,598	0	10,115	10,115	
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	(1,994,929)	(1,994,929)	0	(1,337,919)	(1,337,919)	0	(657,010)	(657,010)	
12	997049 Tax Depreciation	0	(170,038,843)	(170,038,843)	0	(114,038,250)	(114,038,250)	0	(56,000,593)	(56,000,593)	
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0	
12	997063 CDA Lake Settlement	0	884,086	884,086	0	592,921	592,921	0	291,165	291,165	
99	997065 Amortization - Unbilled Revenue Add-Ins	1,112,043	0	1,112,043	705,166	0	705,166	406,877	0	406,877	
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0	
12	997080 Book Transportation Depreciation	0	10,108,378	10,108,378	0	6,779,285	6,779,285	0	3,329,093	3,329,093	
12	997081 Deferred Compensation	0	(62,681)	(62,681)	0	(42,038)	(42,038)	0	(20,643)	(20,643)	
4	997082 Meal Disallowances	0	43,890	43,890	0	29,187	29,187	0	14,703	14,703	
12	997083 Paid Time Off	0	748,586	748,586	0	502,047	502,047	0	246,539	246,539	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	543,164	0	543,164	0	0	0	543,164	0	543,164	
99	997095 WA REC Deferral	1,519,565	0	1,519,565	1,519,565	0	1,519,565	0	0	0	
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,944	21,944	0	10,776	10,776	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	26,477	26,477	0	17,757	17,757	0	8,720	8,720	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(45,216,667)	(45,216,667)	0	(30,325,010)	(30,325,010)	0	(14,891,657)	(14,891,657)	
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0	
99	997107 MDM System	2,044,158	0	2,044,158	2,044,158	0	2,044,158	0	0	0	
99	997110 FISERVE	761,204	0	761,204	652,833	0	652,833	108,371	0	108,371	
12	997111 Capitalized Transportation	0	(226,733)	(226,733)	0	(152,061)	(152,061)	0	(74,672)	(74,672)	
12	997114 AFUDC Debt CWIP	0	393,229	393,229	0	263,723	263,723	0	129,506	129,506	
99	997115 AFUDC Equity DFIT Deferral	(1,301,322)	0	(1,301,322)	(1,301,322)	0	(1,301,322)	0	0	0	
99	997117 Colstrip Plant Adjustment	(5,815,574)	0	(5,815,574)	(3,832,967)	0	(3,832,967)	(1,982,607)	0	(1,982,607)	
99	997119 AFUDC Tax CPI	0	2,911,742	2,911,742	0	1,952,789	1,952,789	0	958,953	958,953	
99	997120 Transportation Tax Disallowance	0	82,116	82,116	0	55,072	55,072	0	27,044	27,044	
99	997123 EIM Deferred O&M	(212,311)	0	(212,311)	0	0	0	(212,311)	0	(212,311)	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended July 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	997125 COVID-19	1,064,278	0	1,064,278	1,064,278	0	1,064,278	0	0	0
99	997126 Prepaid Expenses	0	(30,117)	(30,117)	0	(20,198)	(20,198)	0	(9,919)	(9,919)
99	997127 CARES Act SS Deferral	0	(1,437,105)	(1,437,105)	0	(963,809)	(963,809)	0	(473,296)	(473,296)
99	997128 Meters Expensed	0	(2,513,900)	(2,513,900)	0	(1,685,972)	(1,685,972)	0	(827,928)	(827,928)
99	997129 Mixed Service Costs (IDD#5)	0	(20,558,334)	(20,558,334)	0	(13,787,652)	(13,787,652)	0	(6,770,682)	(6,770,682)
99	997130 Wild Fire Resiliency Deferral	(11,818,066)	0	(11,818,066)	(6,572,361)	0	(6,572,361)	(5,245,705)	0	(5,245,705)
99	997132 Battery Storage Deferral	326,652	0	326,652	326,652	0	326,652	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	641,157	0	641,157	641,157	0	641,157	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>90,581,774</b>	<b>(136,978,884)</b>	<b>(46,397,110)</b>	<b>55,921,609</b>	<b>(92,944,400)</b>	<b>(37,022,791)</b>	<b>34,660,165</b>	<b>(44,034,484)</b>	<b>(9,374,319)</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%	67.066%	32.934%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC DEFERRED INCOME TAX EXPENSES**  
For Twelve Months Ended July 31, 2022  
Average of Monthly Averages Basis

Report ID:  
**E-DTE-12A**

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	10,869,399	10,869,399	0	7,289,671	7,289,671	0	3,579,728	3,579,728
99	410100	Deferred Federal Income Tax Expense - Washington	2,840,099	0	2,840,099	2,840,099	0	2,840,099	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,175,681)	0	(1,175,681)	0	0	0	(1,175,681)	0	(1,175,681)
	410100	Total	1,664,418	10,869,399	12,533,817	2,840,099	7,289,671	10,129,770	(1,175,681)	3,579,728	2,404,047
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(10,931,931)	(10,931,931)	0	(7,331,822)	(7,331,822)	0	(3,600,109)	(3,600,109)
99	411100	Deferred Federal Income Tax Expense - Washington	(2,682,250)	0	(2,682,250)	(2,682,250)	0	(2,682,250)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(802,057)	0	(802,057)	0	0	0	(802,057)	0	(802,057)
	411100	Total	(3,484,307)	(10,931,931)	(14,416,238)	(2,682,250)	(7,331,822)	(10,014,072)	(802,057)	(3,600,109)	(4,402,166)
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	1,509,557	0	1,509,557	1,509,557	0	1,509,557	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	823,816	0	823,816	0	0	0	823,816	0	823,816
	410193	Total	2,333,373	0	2,333,373	1,509,557	0	1,509,557	823,816	0	823,816
Total Deferred Federal Income Tax Expense			513,484	(62,532)	450,952	1,667,406	(42,151)	1,625,255	(1,153,922)	(20,381)	(1,174,303)
99	411193	Customer Tax Credit Amortization - Washington	(10,650,843)	0	(10,650,843)	(10,650,843)	0	(10,650,843)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(7,730,497)	0	(7,730,497)	0	0	0	(7,730,497)	0	(7,730,497)
	411193	Total	(18,381,340)	0	(18,381,340)	(10,650,843)	0	(10,650,843)	(7,730,497)	0	(7,730,497)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%		67.066%	32.934%
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 July 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
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	75,271	75,271	0	49,325	49,325	0	25,946	25,946
1	408140	State Kwh Generation Tax	0	1,566,860	1,566,860	0	1,026,763	1,026,763	0	540,097	540,097
1	408150	R&P Property Tax--Production	0	16,383,795	16,383,795	0	10,736,301	10,736,301	0	5,647,494	5,647,494
1	408180	R&P Property Tax--Transmission	0	6,116,700	6,116,700	0	4,008,274	4,008,274	0	2,108,426	2,108,426
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>24,173,781</b>	<b>24,173,781</b>	<b>0</b>	<b>15,841,079</b>	<b>15,841,079</b>	<b>0</b>	<b>8,332,702</b>	<b>8,332,702</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	22,574,813	0	22,574,813	22,574,813	0	22,574,813	0	0	0
99	408120	Municipal Occupation & License Tax	23,424,263	0	23,424,263	19,710,552	0	19,710,552	3,713,711	0	3,713,711
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	10,710,471	0	10,710,471	7,598,788	0	7,598,788	3,111,683	0	3,111,683
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	(26,741)	0	(26,741)	0	0	0	(26,741)	0	(26,741)
<b>TOTAL DISTRIBUTION</b>			<b>56,609,587</b>	<b>0</b>	<b>56,609,587</b>	<b>49,884,153</b>	<b>0</b>	<b>49,884,153</b>	<b>6,725,434</b>	<b>0</b>	<b>6,725,434</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	1,087,340	6,016,212	7,103,552	716,606	4,000,841	4,717,447	370,734	2,015,371	2,386,105
<b>TOTAL A&amp;G</b>			<b>1,087,340</b>	<b>6,016,212</b>	<b>7,103,552</b>	<b>716,606</b>	<b>4,000,841</b>	<b>4,717,447</b>	<b>370,734</b>	<b>2,015,371</b>	<b>2,386,105</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>57,696,927</b>	<b>30,189,993</b>	<b>87,886,920</b>	<b>50,600,759</b>	<b>19,841,920</b>	<b>70,442,679</b>	<b>7,096,168</b>	<b>10,348,073</b>	<b>17,444,241</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 July 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	7,533,333	7,533,333	0	4,936,593	4,936,593	0	2,596,740	2,596,740
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	1,045,658	1,045,658	0	685,220	685,220	0	360,438	360,438
1	182381	CDA Settlement Past Storage	0	28,253,904	28,253,904	0	18,514,783	18,514,783	0	9,739,121	9,739,121
1	302000	Franchises & Consents	2,698,228	44,049,218	46,747,446	2,698,228	28,865,453	31,563,681	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,194,206	16,513,922	319,716	10,654,777	10,974,493	0	5,539,429	5,539,429
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,684,539	124,071,176	126,755,715	2,684,620	82,508,573	85,193,193	(81)	41,562,603	41,562,522
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	7,342,880	7,342,880	0	4,883,089	4,883,089	0	2,459,791	2,459,791
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,834,658	3,834,658	0	2,550,086	2,550,086	0	1,284,572	1,284,572
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	69,473,205	69,473,205	0	46,200,376	46,200,376	0	23,272,829	23,272,829
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,634,081	20,634,081	0	13,721,870	13,721,870	0	6,912,211	6,912,211
4	303121	Misc Intangible Plant-AMI Software	16,092,355	1,156,223	17,248,578	16,092,355	768,900	16,861,255	0	387,323	387,323
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	5,143,851	5,143,851	0	3,420,712	3,420,712	0	1,723,139	1,723,139
TOTAL INTANGIBLE PLANT			21,794,838	330,732,393	352,527,231	21,794,919	219,021,032	240,815,951	(81)	111,711,361	111,711,280
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	111,994,072	28,861,082	140,855,154	73,184,860	18,912,667	92,097,527	38,809,212	9,948,415	48,757,627
1	312000	Boiler Plant	146,699,296	46,718,634	193,417,930	95,052,197	30,614,721	125,666,918	51,647,099	16,103,913	67,751,012
1	313000	Generators	248,377	0	248,377	162,505	0	162,505	85,872	0	85,872
1	314000	Turbogenerator Units	40,599,331	18,588,415	59,187,746	26,539,990	12,180,988	38,720,978	14,059,341	6,407,427	20,466,768
1	315000	Accessory Electric Equipment	18,532,906	12,493,865	31,026,771	12,112,832	8,187,230	20,300,062	6,420,074	4,306,635	10,726,709
1	316000	Miscellaneous Power Plant Equipment	14,642,355	2,476,902	17,119,257	9,569,562	1,623,114	11,192,676	5,072,793	853,788	5,926,581
TOTAL STEAM PRODUCTION PLANT			332,716,337	112,996,481	445,712,818	216,621,946	74,046,594	290,668,540	116,094,391	38,949,887	155,044,278
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,847,479	65,847,479	0	43,149,853	43,149,853	0	22,697,626	22,697,626
1	331XXX	Structures & Improvements	0	105,252,631	105,252,631	0	68,972,049	68,972,049	0	36,280,582	36,280,582
1	332XXX	Reservoirs, Dams, & Waterways	0	208,172,025	208,172,025	0	136,415,128	136,415,128	0	71,756,897	71,756,897
1	333000	Waterwheels, Turbines, & Generators	0	234,854,012	234,854,012	0	153,899,834	153,899,834	0	80,954,178	80,954,178
1	334000	Accessory Electric Equipment	0	82,194,873	82,194,873	0	53,862,300	53,862,300	0	28,332,573	28,332,573
1	335XXX	Miscellaneous Power Plant Equipment	0	13,172,580	13,172,580	0	8,631,992	8,631,992	0	4,540,588	4,540,588
1	336000	Roads, Railroads, & Bridges	0	3,648,665	3,648,665	0	2,390,970	2,390,970	0	1,257,695	1,257,695
TOTAL HYDRAULIC PRODUCTION PLANT			0	713,142,265	713,142,265	0	467,322,126	467,322,126	0	245,820,139	245,820,139
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	17,409,327	17,409,327	0	11,408,332	11,408,332	0	6,000,995	6,000,995
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,603	21,069,603	0	13,806,911	13,806,911	0	7,262,692	7,262,692
1	343000	Prime Movers	0	21,443,874	21,443,874	0	14,052,171	14,052,171	0	7,391,703	7,391,703
1	344000	Generators	0	239,617,987	239,617,987	0	157,021,667	157,021,667	0	82,596,320	82,596,320
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	25,638,251	25,638,251	0	16,800,746	16,800,746	0	8,837,505	8,837,505
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	1,642,078	1,642,078	0	1,076,054	1,076,054	0	566,024	566,024
TOTAL OTHER PRODUCTION PLANT			0	327,931,648	327,931,648	0	214,893,610	214,893,610	0	113,038,038	113,038,038
TOTAL PRODUCTION PLANT			332,716,337	1,154,070,394	1,486,786,731	216,621,946	756,262,330	972,884,276	116,094,391	397,808,064	513,902,455

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended July 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	29,293,043	29,921,401	410,632	19,195,731	19,606,363	217,726	10,097,312	10,315,038	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	50,836	30,062,082	30,112,918	33,188	19,699,682	19,732,870	17,648	10,362,400	10,380,048	
1	353XXX	Station Equipment	12,504,650	333,949,163	346,453,813	8,173,272	218,836,887	227,010,159	4,331,378	115,112,276	119,443,654	
1	354000	Towers & Fixtures	16,041,440	1,167,384	17,208,824	10,483,177	764,987	11,248,164	5,558,263	402,397	5,960,660	
1	355000	Poles & Fixtures	5,383	330,099,318	330,104,701	3,506	216,314,083	216,317,589	1,877	113,785,235	113,787,112	
1	356000	Overhead Conductors & Devices	12,574,075	162,496,579	175,070,654	8,217,231	106,484,008	114,701,239	4,356,844	56,012,571	60,369,415	
1	357000	Underground Conduit	0	3,287,383	3,287,383	0	2,154,222	2,154,222	0	1,133,161	1,133,161	
1	358000	Underground Conductors & Devices	0	6,986,176	6,986,176	0	4,578,041	4,578,041	0	2,408,135	2,408,135	
1	359000	Roads & Trails	78,834	2,447,068	2,525,902	51,518	1,603,564	1,655,082	27,316	843,504	870,820	
		<b>TOTAL TRANSMISSION PLANT</b>	<b>41,883,576</b>	<b>899,788,196</b>	<b>941,671,772</b>	<b>27,372,524</b>	<b>589,631,205</b>	<b>617,003,729</b>	<b>14,511,052</b>	<b>310,156,991</b>	<b>324,668,043</b>	
		<b>DISTRIBUTION PLANT:</b>										
99	360200	Land & Land Rights	10,588,312	0	10,588,312	9,093,961	0	9,093,961	1,494,351	0	1,494,351	
99	360400	Land Easements	3,914,811	0	3,914,811	1,336,866	0	1,336,866	2,577,945	0	2,577,945	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	27,950,077	0	27,950,077	20,505,259	0	20,505,259	7,444,818	0	7,444,818	
3	362000	Station Equipment	157,952,236	3,175,427	161,127,663	105,155,286	1,937,519	107,092,805	52,796,950	1,237,908	54,034,858	
99	363000	Energy Storage Equipment	(5,453)	0	(5,453)	(5,453)	0	(5,453)	0	0	0	
99	364000	Poles, Towers, & Fixtures	502,827,074	0	502,827,074	329,465,908	0	329,465,908	173,361,166	0	173,361,166	
99	365000	Overhead Conductors & Devices	319,402,781	0	319,402,781	200,579,969	0	200,579,969	118,822,812	0	118,822,812	
99	366000	Underground Conduit	143,910,584	0	143,910,584	94,899,330	0	94,899,330	49,011,254	0	49,011,254	
99	367000	Underground Conductors & Devices	252,723,457	0	252,723,457	168,893,860	0	168,893,860	83,829,597	0	83,829,597	
99	368000	Line Transformers	309,038,298	0	309,038,298	213,640,644	0	213,640,644	95,397,654	0	95,397,654	
99	369XXX	Services	202,368,353	0	202,368,353	132,673,413	0	132,673,413	69,694,940	0	69,694,940	
99	371XXX	Installations on Customers' Premises	3,999,015	0	3,999,015	3,999,015	0	3,999,015	0	0	0	
99	370XXX	Meters	85,104,547	0	85,104,547	60,438,113	0	60,438,113	24,666,434	0	24,666,434	
99	373XXX	Street Light & Signal Systems	74,505,485	0	74,505,485	48,395,326	0	48,395,326	26,110,159	0	26,110,159	
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,094,647,427</b>	<b>3,175,427</b>	<b>2,097,822,854</b>	<b>1,389,071,497</b>	<b>1,937,519</b>	<b>1,391,009,016</b>	<b>705,575,930</b>	<b>1,237,908</b>	<b>706,813,838</b>	
		<b>GENERAL PLANT: (From Report C-GPL)</b>										
4	389XXX	Land & Land Rights	1,513,722	9,345,673	10,859,395	811,815	6,214,966	7,026,781	701,907	3,130,707	3,832,614	
4	390XXX	Structures & Improvements	26,550,717	107,462,763	134,013,480	17,725,979	71,463,812	89,189,791	8,824,738	35,998,951	44,823,689	
4	391XXX	Office Furniture & Equipment	4,819,753	54,363,938	59,183,691	4,804,299	36,152,562	40,956,861	15,454	18,211,376	18,226,830	
4	392XXX	Transportation Equipment	38,491,604	28,844,357	67,335,961	26,554,615	19,181,786	45,736,401	11,936,989	9,662,571	21,599,560	
4	393000	Stores Equipment	597,570	4,027,144	4,624,714	404,672	2,678,091	3,082,763	192,898	1,349,053	1,541,951	
4	394000	Tools, Shop & Garage Equipment	2,243,801	17,235,288	19,479,089	1,169,332	11,461,639	12,630,971	1,074,469	5,773,649	6,848,118	
4	394100	Electric Charging Stations	0	116,788	116,788	0	77,665	77,665	0	39,123	39,123	
4	395XXX	Laboratory Equipment	415,288	3,386,890	3,802,178	399,497	2,252,316	2,651,813	15,791	1,134,574	1,150,365	
4	396XXX	Power Operated Equipment	22,990,303	8,640,332	31,630,635	13,778,070	5,745,907	19,523,977	9,212,233	2,894,425	12,106,658	
4	397XXX	Communications Equipment	31,900,380	90,552,835	122,453,215	22,489,371	60,218,541	82,707,912	9,411,009	30,334,294	39,745,303	
4	398000	Miscellaneous Equipment	13,505	770,264	783,769	0	512,233	512,233	13,505	258,031	271,536	
		<b>TOTAL GENERAL PLANT</b>	<b>129,536,643</b>	<b>324,746,272</b>	<b>454,282,915</b>	<b>88,137,650</b>	<b>215,959,518</b>	<b>304,097,168</b>	<b>41,398,993</b>	<b>108,786,754</b>	<b>150,185,747</b>	
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,620,578,821</b>	<b>2,712,512,682</b>	<b>5,333,091,503</b>	<b>1,742,998,536</b>	<b>1,782,811,604</b>	<b>3,525,810,140</b>	<b>877,580,285</b>	<b>929,701,078</b>	<b>1,807,281,363</b>	



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months Ended July 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		
<b>ACCUMULATED DEPRECIATION</b>												
E-ADEP		Steam Production Plant	(271,382,793)	(74,938,852)	(346,321,645)	(178,116,013)	(49,107,430)	(227,223,443)	(93,266,780)	(25,831,422)	(119,098,202)	
E-ADEP		Hydro Production Plant	0	(174,642,768)	(174,642,768)	0	(114,443,406)	(114,443,406)	0	(60,199,362)	(60,199,362)	
E-ADEP		Other Production Plant	0	(159,870,273)	(159,870,273)	0	(104,762,990)	(104,762,990)	0	(55,107,283)	(55,107,283)	
E-ADEP		Transmission Plant	(26,610,469)	(225,544,590)	(252,155,059)	(16,259,498)	(147,799,370)	(164,058,868)	(10,350,971)	(77,745,220)	(88,096,191)	
E-ADEP		Distribution Plant	(689,232,242)	(419,554)	(689,651,796)	(426,466,133)	(255,995)	(426,722,128)	(262,766,109)	(163,559)	(262,929,668)	
E-ADEP		General Plant	(50,289,652)	(110,267,750)	(160,557,402)	(31,788,685)	(73,329,157)	(105,117,842)	(18,500,967)	(36,938,593)	(55,439,560)	
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(1,037,515,156)</b>	<b>(745,683,787)</b>	<b>(1,783,198,943)</b>	<b>(652,630,329)</b>	<b>(489,698,348)</b>	<b>(1,142,328,677)</b>	<b>(384,884,827)</b>	<b>(255,985,439)</b>	<b>(640,870,266)</b>	
<b>ACCUMULATED AMORTIZATION</b>												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,390,413)	(17,390,413)	0	(11,395,938)	(11,395,938)	0	(5,994,475)	(5,994,475)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(356,892)	0	(356,892)	(356,892)	0	(356,892)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,397,324)	(3,397,324)	0	(2,258,225)	(2,258,225)	0	(1,139,099)	(1,139,099)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(10,598,239)	(109,087,154)	(119,685,393)	(10,598,257)	(72,544,048)	(83,142,305)	18	(36,543,106)	(36,543,088)	
E-AAAMT		General Plant - 390200, 396200	0	(772,818)	(772,818)	0	(513,932)	(513,932)	0	(258,886)	(258,886)	
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(10,955,131)</b>	<b>(130,647,709)</b>	<b>(141,602,840)</b>	<b>(10,955,149)</b>	<b>(86,712,143)</b>	<b>(97,667,292)</b>	<b>18</b>	<b>(43,935,566)</b>	<b>(43,935,548)</b>	
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(1,048,470,287)</b>	<b>(876,331,496)</b>	<b>(1,924,801,783)</b>	<b>(663,585,478)</b>	<b>(576,410,491)</b>	<b>(1,239,995,969)</b>	<b>(384,884,809)</b>	<b>(299,921,005)</b>	<b>(684,805,814)</b>	
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,572,108,534</b>	<b>1,836,181,186</b>	<b>3,408,289,720</b>	<b>1,079,413,058</b>	<b>1,206,401,113</b>	<b>2,285,814,171</b>	<b>492,695,476</b>	<b>629,780,073</b>	<b>1,122,475,549</b>	
<b>ACCUMULATED DFIT</b>												
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	(532,902,839)	(532,902,839)	0	(357,396,618)	(357,396,618)	0	(175,506,221)	(175,506,221)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(56,447,029)	(56,447,029)	0	(37,537,839)	(37,537,839)	0	(18,909,190)	(18,909,190)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,779,206)	(2,779,206)	0	(1,848,200)	(1,848,200)	0	(931,006)	(931,006)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	243,249	243,249	0	161,763	161,763	0	81,486	81,486	
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	(5,933,319)	(5,933,319)	0	(3,888,104)	(3,888,104)	0	(2,045,215)	(2,045,215)	
1		ADFIT - CDA Settlement Costs (283333)	0	270,423	270,423	0	177,208	177,208	0	93,215	93,215	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(975,780)	(975,780)	0	(654,417)	(654,417)	0	(321,363)	(321,363)	
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(598,524,501)</b>	<b>(598,524,501)</b>	<b>0</b>	<b>(400,986,207)</b>	<b>(400,986,207)</b>	<b>0</b>	<b>(197,538,294)</b>	<b>(197,538,294)</b>	
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,572,108,534</b>	<b>1,237,656,685</b>	<b>2,809,765,219</b>	<b>1,079,413,058</b>	<b>805,414,906</b>	<b>1,884,827,964</b>	<b>492,695,476</b>	<b>432,241,779</b>	<b>924,937,255</b>	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.016%	38.984%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.066%	32.934%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:  
**E-APL-12A**

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,572,108,534	1,237,656,685	2,809,765,219	#####	805,414,906	1,884,827,964	492,695,476	432,241,779	924,937,255
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,204,942	35,334,550	42,539,492	5,428,834	23,497,829	28,926,663	1,776,108	11,836,721	13,612,829
4	Accumulated Amortization - AFUDC (182318)	(1,380,766)	(5,218,403)	(6,599,169)	(1,100,205)	(3,470,290)	(4,570,495)	(280,561)	(1,748,113)	(2,028,674)
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)	2,113,452	0	2,113,452	0	0	0	2,113,452	0	2,113,452
99	ADFIT - Boulder Park Disallowed (190040)	102,175	0	102,175	0	0	0	102,175	0	102,175
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(2,546,162)	0	(2,546,162)	(2,546,162)	0	(2,546,162)	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:	13,746,525	0	13,746,525	13,746,525	0	13,746,525	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	20,987,264	0	20,987,264	20,987,264	0	20,987,264	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(3,907,700)	0	(3,907,700)	(3,907,700)	0	(3,907,700)	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)	(3,456,381)	34	(3,456,347)	(1,092,170)	23	(1,092,147)	(2,364,211)	11	(2,364,200)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(80,370,749)	0	(80,370,749)	(53,118,778)	0	(53,118,778)	(27,251,971)	0	(27,251,971)
99	ADFIT-Customer Tax Credit (190393)	16,877,857	0	16,877,857	11,154,943	0	11,154,943	5,722,914	0	5,722,914
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(12,347,021)	0	(12,347,021)	(7,985,983)	0	(7,985,983)	(4,361,038)	0	(4,361,038)
99	Colstrip-Regulatory Asset (182327)	11,252,974	0	11,252,974	5,701,042	0	5,701,042	5,551,932	0	5,551,932
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,653,587	0	1,653,587	1,386,419	0	1,386,419	267,168	0	267,168
99	Colstrip Reg Asset ADFIT (283376)	(1,523,959)	0	(1,523,959)	(1,006,703)	0	(1,006,703)	(517,256)	0	(517,256)
99	Colstrip ARO (317000P)	14,903,024	0	14,903,024	9,739,128	0	9,739,128	5,163,896	0	5,163,896
99	Colstrip ARO A/D (317000A)	(3,014,496)	0	(3,014,496)	(2,021,383)	0	(2,021,383)	(993,113)	0	(993,113)
99	Colstrip ARO Liability (230027)	(14,133,630)	0	(14,133,630)	(9,236,329)	0	(9,236,329)	(4,897,301)	0	(4,897,301)
99	Colstrip ARO ADFIT (190376)	2,968,062	0	2,968,062	1,939,629	0	1,939,629	1,028,433	0	1,028,433
99	Colstrip ARO ADFIT (283377)	(2,496,590)	0	(2,496,590)	(1,620,726)	0	(1,620,726)	(875,864)	0	(875,864)
99	Customer Deposits (235199)	(2,402)	0	(2,402)	(2,402)	0	(2,402)	0	0	0
C-WKC	Working Capital	88,353,467	0	88,353,467	60,800,880	0	60,800,880	27,552,587	0	27,552,587
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	52,451,422	30,116,181	82,567,603	47,248,875	20,027,562	67,276,437	5,202,547	10,088,619	15,291,166
	NET RATE BASE	1,624,559,956	1,267,772,866	2,892,332,822	#####	825,442,468	1,952,104,401	497,898,023	442,330,398	940,228,421

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended July 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)	3,219,663	3,219,663			3,219,663	3,219,663		2,109,845	2,109,845		1,109,818	1,109,818	
	Steam (ED-ID)	4,350,361	4,350,361		4,350,361	4,350,361	4,350,361				4,350,361		4,350,361	
	Steam (ED-WA)	11,846,600	11,846,600		11,846,600	11,846,600	11,846,600	11,846,600		11,846,600			11,846,600	
1	Hydro (ED-AN)	15,212,797	15,212,797			15,212,797	15,212,797		9,968,946	9,968,946		5,243,851	5,243,851	
1	Other (ED-AN)	10,977,912	10,977,912			10,977,912	10,977,912		7,193,826	7,193,826		3,784,086	3,784,086	
<b>Total Electric Production</b>		<b>45,607,333</b>	<b>45,607,333</b>		<b>16,196,961</b>	<b>29,410,372</b>	<b>45,607,333</b>		<b>11,846,600</b>	<b>19,272,617</b>	<b>31,119,217</b>	<b>4,350,361</b>	<b>10,137,755</b>	<b>14,488,116</b>
<b>Electric Transmission</b>														
1	ED-AN	18,510,185	18,510,185			18,510,185	18,510,185		12,129,724	12,129,724		6,380,461	6,380,461	
	ED-ID	334,236	334,236		334,236	334,236	334,236				334,236		334,236	
	ED-WA	517,235	517,235		517,235	517,235	517,235	517,235		517,235			517,235	
<b>Total Electric Transmissic</b>		<b>19,361,656</b>	<b>19,361,656</b>		<b>851,471</b>	<b>18,510,185</b>	<b>19,361,656</b>		<b>517,235</b>	<b>12,129,724</b>	<b>12,646,959</b>	<b>334,236</b>	<b>6,380,461</b>	<b>6,714,697</b>
<b>Electric Distribution</b>														
3	ED-AN	85,152	85,152			85,152	85,152		51,956	51,956		33,196	33,196	
	ED-ID	18,939,169	18,939,169		18,939,169	18,939,169	18,939,169				18,939,169		18,939,169	
	ED-WA	36,112,727	36,112,727		36,112,727	36,112,727	36,112,727	36,112,727		36,112,727			36,112,727	
<b>Total Electric Distribution</b>		<b>55,137,048</b>	<b>55,137,048</b>		<b>55,051,896</b>	<b>85,152</b>	<b>55,137,048</b>		<b>36,112,727</b>	<b>51,956</b>	<b>36,164,683</b>	<b>18,939,169</b>	<b>33,196</b>	<b>18,972,365</b>
<b>Gas Underground Storage</b>														
	GD-AN	711,244		711,244										
	GD-OR	124,359			124,359									
<b>Total Gas Underground St</b>		<b>835,603</b>		<b>711,244</b>	<b>124,359</b>									
<b>Gas Distribution</b>														
	GD-AN	57,431		57,431										
	GD-ID	6,723,657		6,723,657										
	GD-WA	15,229,597		15,229,597										
	GD-OR	10,065,621			10,065,621									
<b>Total Gas Distribution</b>		<b>32,076,306</b>		<b>22,010,685</b>	<b>10,065,621</b>									
<b>General Plant</b>														
4	ED-AN	2,959,995	2,959,995			2,959,995	2,959,995		1,968,426	1,968,426		991,569	991,569	
	ED-ID	506,938	506,938		506,938	506,938	506,938				506,938		506,938	
	ED-WA	1,188,538	1,188,538		1,188,538	1,188,538	1,188,538	1,188,538		1,188,538			1,188,538	
7,4	CD-AA	21,660,882	15,313,161	4,381,563	1,966,158	15,313,161	15,313,161		10,183,405	10,183,405		5,129,756	5,129,756	
9,4	CD-AN	644,462	500,605	143,857		500,605	500,605		332,907	332,907		167,698	167,698	
9	CD-ID	475,653	369,478	106,175		369,478	369,478				369,478		369,478	
9	CD-WA	2,250,798	1,748,375	502,423		1,748,375	1,748,375	1,748,375		1,748,375			1,748,375	
8	GD-AA	378,525		260,183	118,342									
	GD-AN	31,524		31,524										
	GD-ID	38,299		38,299										
	GD-WA	1,095,797		1,095,797										
	GD-OR	205,052			205,052									
<b>Total General Plant</b>		<b>31,436,463</b>	<b>22,587,090</b>	<b>6,559,821</b>	<b>2,289,552</b>	<b>3,813,329</b>	<b>18,773,761</b>	<b>22,587,090</b>	<b>2,936,913</b>	<b>12,484,738</b>	<b>15,421,651</b>	<b>876,416</b>	<b>6,289,023</b>	<b>7,165,439</b>
<b>Total Depreciation Expens</b>		<b>184,454,409</b>	<b>142,693,127</b>	<b>29,281,750</b>	<b>12,479,532</b>	<b>75,913,657</b>	<b>66,779,470</b>	<b>142,693,127</b>	<b>51,413,475</b>	<b>43,939,035</b>	<b>95,352,510</b>	<b>24,500,182</b>	<b>22,840,435</b>	<b>47,340,617</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	38.984%
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 July 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>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	259,077	259,077		259,077	259,077		169,773	169,773		89,304	89,304			
<b>Total Production/Transmission</b>			<b>1,177,476</b>	<b>1,177,476</b>		<b>1,177,476</b>	<b>1,177,476</b>		<b>771,600</b>	<b>771,600</b>		<b>405,876</b>	<b>405,876</b>			
<b>Distribution</b>																
	Franchises (302000)	ED-WA	108,053	108,053		108,053	108,053		108,053	108,053						
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866						
<b>Total Distribution</b>			<b>113,919</b>	<b>113,919</b>		<b>113,919</b>	<b>113,919</b>		<b>113,919</b>	<b>113,919</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	44,151,250	31,212,726	8,930,915	4,007,609		31,212,726	31,212,726		20,756,775	20,756,775	10,455,951	10,455,951		
9,4		CD-AN	128,497	99,814	28,683			99,814	99,814		66,377	66,377	33,437	33,437		
9,4		CD-ID	0	0	0			0	0		0	0	0	0		
9,4		CD-WA	3,705,940	2,878,700	827,240		2,878,700	2,878,700	2,878,700	2,878,700				0		
4		ED-AN	5,425,577	5,425,577			5,425,577	5,425,577		3,608,063	3,608,063	1,817,514	1,817,514			
		ED-ID	0	0			0	0				0	0			
		ED-WA	855,821	855,821			855,821	855,821	855,821	855,821						
8		GD-AA	89,275		61,364	27,911										
		GD-AN	0		0											
		GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>54,356,360</b>	<b>40,472,638</b>	<b>9,848,202</b>	<b>4,035,520</b>		<b>3,734,521</b>	<b>36,738,117</b>	<b>40,472,638</b>	<b>3,734,521</b>	<b>24,431,215</b>	<b>28,165,736</b>	<b>0</b>	<b>12,306,902</b>	<b>12,306,902</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			
4		ED-AN	422,773	422,773			422,773	422,773		281,148	281,148	141,625	141,625			
		GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>			<b>422,773</b>	<b>422,773</b>	<b>0</b>	<b>0</b>		<b>422,773</b>	<b>422,773</b>		<b>281,148</b>	<b>281,148</b>	<b>141,625</b>	<b>141,625</b>		
<b>Total Amortization Expense</b>			<b>56,542,812</b>	<b>42,487,629</b>	<b>9,973,944</b>	<b>4,081,239</b>		<b>3,848,440</b>	<b>38,639,189</b>	<b>42,487,629</b>	<b>3,848,440</b>	<b>25,683,940</b>	<b>29,532,380</b>	<b>0</b>	<b>12,955,249</b>	<b>12,955,249</b>

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended July 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)	(74,938,852)	(74,938,852)			(74,938,852)	(74,938,852)		(49,107,430)	(49,107,430)		(25,831,422)	(25,831,422)	
	Steam (ED-ID)	(93,266,780)	(93,266,780)		(93,266,780)	(93,266,780)	(93,266,780)				(93,266,780)	(93,266,780)	(93,266,780)	
	Steam (ED-WA)	(178,116,013)	(178,116,013)		(178,116,013)	(178,116,013)	(178,116,013)	(178,116,013)		(178,116,013)	(178,116,013)			
1	Hydro (ED-AN)	(174,642,768)	(174,642,768)			(174,642,768)	(174,642,768)		(114,443,406)	(114,443,406)		(60,199,362)	(60,199,362)	
1	Other (ED-AN)	(159,870,273)	(159,870,273)			(159,870,273)	(159,870,273)		(104,762,990)	(104,762,990)		(55,107,283)	(55,107,283)	
<b>Total Electric Production</b>		<b>(680,834,686)</b>	<b>(680,834,686)</b>		<b>(271,382,793)</b>	<b>(409,451,893)</b>	<b>(680,834,686)</b>		<b>(178,116,013)</b>	<b>(268,313,826)</b>	<b>(446,429,839)</b>	<b>(93,266,780)</b>	<b>(141,138,067)</b>	<b>(234,404,847)</b>
<b>Electric Transmission</b>														
1	ED-AN	(225,544,590)	(225,544,590)			(225,544,590)	(225,544,590)		(147,799,370)	(147,799,370)		(77,745,220)	(77,745,220)	
	ED-ID	(10,350,971)	(10,350,971)		(10,350,971)	(10,350,971)	(10,350,971)				(10,350,971)	(10,350,971)	(10,350,971)	
	ED-WA	(16,259,498)	(16,259,498)		(16,259,498)	(16,259,498)	(16,259,498)	(16,259,498)		(16,259,498)	(16,259,498)			
<b>Total Electric Transmissic</b>		<b>(252,155,059)</b>	<b>(252,155,059)</b>		<b>(26,610,469)</b>	<b>(225,544,590)</b>	<b>(252,155,059)</b>		<b>(16,259,498)</b>	<b>(147,799,370)</b>	<b>(164,058,868)</b>	<b>(10,350,971)</b>	<b>(77,745,220)</b>	<b>(88,096,191)</b>
<b>Electric Distribution</b>														
3	ED-AN	(419,554)	(419,554)			(419,554)	(419,554)		(255,995)	(255,995)		(163,559)	(163,559)	
	ED-ID	(262,766,109)	(262,766,109)		(262,766,109)	(262,766,109)	(262,766,109)				(262,766,109)	(262,766,109)	(262,766,109)	
	ED-WA	(426,466,133)	(426,466,133)		(426,466,133)	(426,466,133)	(426,466,133)	(426,466,133)		(426,466,133)	(426,466,133)			
<b>Total Electric Distribution</b>		<b>(689,651,796)</b>	<b>(689,651,796)</b>		<b>(689,232,242)</b>	<b>(419,554)</b>	<b>(689,651,796)</b>		<b>(426,466,133)</b>	<b>(255,995)</b>	<b>(426,722,128)</b>	<b>(262,766,109)</b>	<b>(163,559)</b>	<b>(262,929,668)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(18,541,844)	(18,541,844)											
	GD-OR	(1,527,811)		(1,527,811)		(1,527,811)								
<b>Total Gas Underground St</b>		<b>(20,069,655)</b>		<b>(18,541,844)</b>		<b>(1,527,811)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,970,847)	(1,970,847)											
	GD-ID	(95,971,242)	(95,971,242)		(95,971,242)	(95,971,242)	(95,971,242)							
	GD-WA	(173,441,432)	(173,441,432)		(173,441,432)	(173,441,432)	(173,441,432)							
	GD-OR	(132,352,770)		(132,352,770)		(132,352,770)								
<b>Total Gas Distribution</b>		<b>(403,736,291)</b>		<b>(271,383,521)</b>		<b>(132,352,770)</b>								
<b>General Plant</b>														
4	ED-AN	(37,906,505)	(37,906,505)			(37,906,505)	(37,906,505)		(25,208,205)	(25,208,205)		(12,698,300)	(12,698,300)	
	ED-ID	(12,909,438)	(12,909,438)		(12,909,438)	(12,909,438)	(12,909,438)				(12,909,438)	(12,909,438)	(12,909,438)	
	ED-WA	(24,091,177)	(24,091,177)		(24,091,177)	(24,091,177)	(24,091,177)	(24,091,177)		(24,091,177)	(24,091,177)			
7,4	CD-AA	(93,407,399)	(66,034,360)	(18,894,449)	(8,478,590)	(66,034,360)	(66,034,360)		(43,913,510)	(43,913,510)		(22,120,850)	(22,120,850)	
9,4	CD-AN	(8,145,015)	(6,326,885)	(1,818,130)		(6,326,885)	(6,326,885)		(4,207,442)	(4,207,442)		(2,119,443)	(2,119,443)	
9	CD-ID	(7,198,343)	(5,591,529)	(1,606,814)		(5,591,529)	(5,591,529)				(5,591,529)	(5,591,529)	(5,591,529)	
9	CD-WA	(9,909,509)	(7,697,508)	(2,212,001)		(7,697,508)	(7,697,508)	(7,697,508)		(7,697,508)	(7,697,508)			
8	GD-AA	(2,294,694)		(1,577,281)	(717,413)									
	GD-AN	(3,723,295)		(3,723,295)										
	GD-ID	(2,439,361)		(2,439,361)										
	GD-WA	(11,761,226)		(11,761,226)										
	GD-OR	(5,405,035)		(5,405,035)										
<b>Total General Plant</b>		<b>(219,190,997)</b>	<b>(160,557,402)</b>	<b>(44,032,557)</b>	<b>(14,601,038)</b>	<b>(50,289,652)</b>	<b>(110,267,750)</b>	<b>(160,557,402)</b>	<b>(31,788,685)</b>	<b>(73,329,157)</b>	<b>(105,117,842)</b>	<b>(18,500,967)</b>	<b>(36,938,593)</b>	<b>(55,439,560)</b>
<b>Total Accumulated Depr</b>		<b>(2,265,638,484)</b>	<b>(1,783,198,943)</b>	<b>(333,957,922)</b>	<b>(148,481,619)</b>	<b>(1,037,515,156)</b>	<b>(745,683,787)</b>	<b>(1,783,198,943)</b>	<b>(652,630,329)</b>	<b>(489,698,348)</b>	<b>(1,142,328,677)</b>	<b>(384,884,827)</b>	<b>(255,985,439)</b>	<b>(640,870,266)</b>

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South					
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1	Production/Transmission Ratio	65.530%		34.470%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expense	61.016%		38.984%
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 July 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	(14,809,887)	(14,809,887)		(14,809,887)	(14,809,887)		(9,704,919)	(9,704,919)		(5,104,968)	(5,104,968)	
1	Misc Intangible Plt (3030)	ED-AN	(2,580,526)	(2,580,526)		(2,580,526)	(2,580,526)		(1,691,019)	(1,691,019)		(889,507)	(889,507)	
<b>Total Production/Transmission</b>			<b>(17,390,413)</b>	<b>(17,390,413)</b>		<b>(17,390,413)</b>	<b>(17,390,413)</b>		<b>(11,395,938)</b>	<b>(11,395,938)</b>		<b>(5,994,475)</b>	<b>(5,994,475)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(296,132)	(296,132)		(296,132)	(296,132)	(296,132)		(296,132)				
	Misc Intangible Plt (3030)	ED-WA	(60,760)	(60,760)		(60,760)	(60,760)	(60,760)		(60,760)				
<b>Total Distribution</b>			<b>(356,892)</b>	<b>(356,892)</b>		<b>(356,892)</b>	<b>(356,892)</b>	<b>(356,892)</b>		<b>(356,892)</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	(4,655,631)	(3,291,298)	(941,741)	(422,592)	(3,291,298)	(3,291,298)		(2,188,746)	(2,188,746)	(1,102,552)	(1,102,552)	
9,1		CD-AN	(136,494)	(106,026)	(30,468)		(106,026)	(106,026)		(69,479)	(69,479)	(36,547)	(36,547)	
		GD-ID	(146,462)		(146,462)									
		GD-WA	(292,805)		(292,805)									
		GD-OR	(121,417)			(121,417)								
<b>Total General Plant - 303000</b>			<b>(5,352,809)</b>	<b>(3,397,324)</b>	<b>(1,411,476)</b>	<b>(544,009)</b>	<b>(3,397,324)</b>	<b>(3,397,324)</b>		<b>(2,258,225)</b>	<b>(2,258,225)</b>	<b>(1,139,099)</b>	<b>(1,139,099)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4		CD-AA	(137,180,344)	(96,979,644)	(27,748,840)	(12,451,860)	(96,979,644)	(96,979,644)		(64,492,433)	(64,492,433)	(32,487,211)	(32,487,211)	
9,4		CD-AN	(324,576)	(252,124)	(72,452)		(252,124)	(252,124)		(167,665)	(167,665)	(84,459)	(84,459)	
9		CD-ID	10	8	2		8	8		0	0	8	8	
9		CD-WA	(12,148,795)	(9,436,941)	(2,711,854)		(9,436,941)	(9,436,941)	(9,436,941)			0	0	
4		ED-AN	(11,855,386)	(11,855,386)			(11,855,386)	(11,855,386)		(7,883,950)	(7,883,950)	(3,971,436)	(3,971,436)	
		ED-ID	10	10			10	10				10	10	
		ED-WA	(1,161,316)	(1,161,316)			(1,161,316)	(1,161,316)	(1,161,316)					
8		GD-AA	(182,491)		(125,437)	(57,054)								
		GD-AN	0		0									
		GD-OR	0		0									
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(162,852,888)</b>	<b>(119,685,393)</b>	<b>(30,658,581)</b>	<b>(12,508,914)</b>	<b>(10,598,239)</b>	<b>(109,087,154)</b>	<b>(119,685,393)</b>	<b>(10,598,257)</b>	<b>(72,544,048)</b>	<b>(83,142,305)</b>	<b>18</b>	<b>(36,543,088)</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	
9		CD-ID	0	0	0		0	0			0	0	0	
9		CD-WA	0	0	0		0	0	0	0				
4		ED-AN	(772,818)	(772,818)			(772,818)	(772,818)		(513,932)	(513,932)	(258,886)	(258,886)	
		ED-WA	0	0			0	0		0	0			
		GD-WA	0		0									
		GD-OR	0		0									
<b>Total General Plant - 390200, 396200</b>			<b>(772,818)</b>	<b>(772,818)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(772,818)</b>	<b>(772,818)</b>	<b>0</b>	<b>(513,932)</b>	<b>(513,932)</b>	<b>0</b>	<b>(258,886)</b>
<b>Total Accumulated Amortization</b>			<b>(186,725,820)</b>	<b>(141,602,840)</b>	<b>(32,070,057)</b>	<b>(13,052,923)</b>	<b>(10,955,131)</b>	<b>(130,647,709)</b>	<b>(141,602,840)</b>	<b>(10,955,149)</b>	<b>(86,712,143)</b>	<b>(97,667,292)</b>	<b>18</b>	<b>(43,935,566)</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:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended July 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	885,669	122,224	362,279	401,166	885,669	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,072,102	0	0	0	0	3,072,102	0	0	3,072,102	0	0	0
99	GD-OR / AS	845,501	0	0	0	0	0	0	0	845,501	0	845,501	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,921,100	0	0	8,427,622	8,427,622	0	0	2,411,400	2,411,400	0	1,082,078	1,082,078
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	TOTAL ACCOUNT	18,714,771	811,815	701,906	9,345,672	10,859,393	3,270,267	97,597	2,559,935	5,927,799	845,501	1,082,078	1,927,579
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	19,679,167	8,294,958	2,796,411	8,587,798	19,679,167	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,388,874	0	0	0	0	25,388,874	0	0	25,388,874	0	0	0
99	GD-OR / AS	4,140,970	0	0	0	0	0	0	0	4,140,970	0	4,140,970	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,209,364	0	0	90,637,610	90,637,610	0	0	25,934,190	25,934,190	0	11,637,564	11,637,564
9	CD-WA / ID / AN	30,506,325	9,431,021	6,028,328	8,237,354	23,696,703	2,710,153	1,732,335	2,367,134	6,809,622	0	0	0
	TOTAL ACCOUNT	207,924,700	17,725,979	8,824,739	107,462,762	134,013,480	28,099,027	1,732,335	28,301,324	58,132,686	4,140,970	11,637,564	15,778,534
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,209,903	462,458	7,798	1,739,647	2,209,903	0	0	0	0	0	0	0
99	GD-WA / ID / AN	144,609	0	0	0	0	144,609	0	0	144,609	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	321,414	0	0	0	0	0	0	220,927	220,927	0	100,487	100,487
7	CD-AA	74,078,812	0	0	52,370,016	52,370,016	0	0	14,984,662	14,984,662	0	6,724,134	6,724,134
9	CD-WA / ID / AN	5,926,738	4,341,841	7,656	254,274	4,603,771	1,247,697	2,200	73,070	1,322,967	0	0	0
	TOTAL ACCOUNT	82,693,585	4,804,299	15,454	54,363,937	59,183,690	1,392,306	2,200	15,278,659	16,673,165	12,109	6,824,621	6,836,730
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	56,541,753	24,881,029	11,104,648	20,556,076	56,541,753	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,722,705	0	0	0	0	10,049,859	3,095,260	2,577,586	15,722,705	0	0	0
99	GD-OR / AS	4,679,045	0	0	0	0	0	0	0	4,679,045	0	4,679,045	0
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,578,840	0	0	5,357,861	5,357,861	0	0	1,533,048	1,533,048	0	687,931	687,931
9	CD-WA / ID / AN	6,998,567	1,673,586	832,341	2,930,420	5,436,347	480,931	239,186	842,103	1,562,220	0	0	0
	TOTAL ACCOUNT	91,618,098	26,554,615	11,936,989	28,844,357	67,335,961	10,530,790	3,334,446	5,019,540	18,884,776	4,679,045	718,316	5,397,361

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended July 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	472,780	58,866	0	413,914	472,780	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	222,353	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	20,792	0	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	5,333,660	345,805	192,898	3,604,377	4,143,080	99,373	55,432	1,035,775	1,190,580	0	0	0	
		TOTAL ACCOUNT	6,062,108	404,671	192,898	4,027,144	4,624,713	321,726	55,432	1,038,308	1,415,466	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,388,150	1,149,004	321,156	5,917,990	7,388,150	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,409,612	0	0	0	3,409,612	2,540,659	367,688	501,265	3,409,612	0	0	0	
99		GD-OR / AS	956,394	0	0	0	0	0	0	0	956,394	0	0	956,394	
8		GD-AA	5,641,949	0	0	0	5,641,949	0	0	3,878,050	3,878,050	0	1,763,899	1,763,899	
7		CD-AA	14,901,359	0	0	10,534,516	10,534,516	0	0	3,014,247	3,014,247	0	1,352,596	1,352,596	
9		CD-WA / ID / AN	2,003,685	20,327	753,313	782,783	1,556,423	5,841	216,476	224,945	447,262	0	0	0	
		TOTAL ACCOUNT	34,301,149	1,169,331	1,074,469	17,235,289	19,479,089	2,546,500	584,164	7,618,507	10,749,171	956,394	3,116,495	4,072,889	
	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	2,743,107	399,497	15,791	2,327,819	2,743,107	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,152	0	0	0	201,152	106,235	0	94,917	201,152	0	0	0	
99		GD-OR / AS	18,586	0	0	0	18,586	0	0	0	18,586	0	0	18,586	
8		GD-AA	226,824	0	0	0	226,824	0	0	155,910	155,910	0	70,914	70,914	
7		CD-AA	1,498,083	0	0	1,059,070	1,059,070	0	0	303,032	303,032	0	135,981	135,981	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,687,752	399,497	15,791	3,386,889	3,802,177	106,235	0	553,859	660,094	18,586	206,895	225,481	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,121,599	13,526,329	8,819,784	7,775,486	30,121,599	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,220,772	0	0	0	4,220,772	2,536,596	863,587	820,589	4,220,772	0	0	0	
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	43,834	0	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	36,376,394	13,778,071	9,212,232	8,640,331	31,630,634	2,608,938	976,363	1,068,655	4,653,956	43,834	47,970	91,804	



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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
	397XXX Communication Equipment												
99	ED-WA / ID / AN	48,553,122	12,497,098	6,529,004	29,527,020	48,553,122	0	0	0	0	0	0	0
99	GD-WA / ID / AN	914,803	0	0	0	0	614,348	298,502	1,953	914,803	0	0	0
99	GD-OR / AS	755,662	0	0	0	0	0	0	0	0	755,662	0	755,662
8	GD-AA	254,603	0	0	0	0	0	0	175,004	175,004	0	79,599	79,599
7	CD-AA	84,245,962	0	0	59,557,683	59,557,683	0	0	17,041,273	17,041,273	0	7,647,006	7,647,006
9	CD-WA/ ID / AN	18,463,928	9,992,273	2,882,005	1,468,132	14,342,410	2,871,437	828,190	421,891	4,121,518	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>153,188,080</b>	<b>22,489,371</b>	<b>9,411,009</b>	<b>90,552,835</b>	<b>122,453,215</b>	<b>3,485,785</b>	<b>1,126,692</b>	<b>17,640,121</b>	<b>22,252,598</b>	<b>755,662</b>	<b>7,726,605</b>	<b>8,482,267</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	284,624	0	6,846	277,778	284,624	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	8,812	0	0	0	0	0	0	0	0	8,812	0	8,812
8	GD-AA	111	0	0	0	0	0	0	76	76	0	35	35
7	CD-AA	692,762	0	0	489,748	489,748	0	0	140,132	140,132	0	62,882	62,882
9	CD-WA/ ID / AN	12,097	0	6,659	2,737	9,396	0	1,914	787	2,701	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>998,406</b>	<b>0</b>	<b>13,505</b>	<b>770,263</b>	<b>783,768</b>	<b>0</b>	<b>1,914</b>	<b>140,995</b>	<b>142,909</b>	<b>8,812</b>	<b>62,917</b>	<b>71,729</b>
	<b>TOTAL GENERAL PLANT</b>	<b>636,681,830</b>	<b>88,137,649</b>	<b>41,398,992</b>	<b>324,746,266</b>	<b>454,282,907</b>	<b>52,361,574</b>	<b>7,911,143</b>	<b>79,219,903</b>	<b>139,492,620</b>	<b>11,481,705</b>	<b>31,424,598</b>	<b>42,906,303</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 July 31, 2022	
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				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,186	319,716	0	11,644,470	11,964,186	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,112	0	0	0	0	1,022,566	771,546	0	1,794,112	0	0	
99		GD-OR / AS	425,126	0	0	0	0	0	0	0	0	425,126	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,126	
7		CD-AA	6,222,499	0	0	4,398,996	4,398,996	0	0	1,258,687	1,258,687	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>20,599,981</b>	<b>319,716</b>	<b>0</b>	<b>16,194,206</b>	<b>16,513,922</b>	<b>1,022,566</b>	<b>771,546</b>	<b>1,302,005</b>	<b>3,096,117</b>	<b>425,126</b>	<b>564,816</b>	<b>989,942</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	24,554,929	2,583,230	(42)	21,971,741	24,554,929	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	443,292	0	0	0	0	0	0	304,701	304,701	0	138,591	
7		CD-AA	143,716,196	0	0	101,600,165	101,600,165	0	0	29,070,912	29,070,912	0	13,045,119	
9		CD-WA / ID / AN	773,219	101,390	(39)	499,270	600,621	29,136	(11)	143,473	172,598	0	0	
		<b>TOTAL ACCOUNT</b>	<b>169,487,636</b>	<b>2,684,620</b>	<b>(81)</b>	<b>124,071,176</b>	<b>126,755,715</b>	<b>29,136</b>	<b>(11)</b>	<b>29,519,086</b>	<b>29,548,211</b>	<b>0</b>	<b>13,183,710</b>	<b>13,183,710</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	1,416,678	0	0	1,416,678	1,416,678	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	8,382,774	0	0	5,926,202	5,926,202	0	0	1,695,668	1,695,668	0	760,904	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>9,799,452</b>	<b>0</b>	<b>0</b>	<b>7,342,880</b>	<b>7,342,880</b>	<b>0</b>	<b>0</b>	<b>1,695,668</b>	<b>1,695,668</b>	<b>0</b>	<b>760,904</b>	<b>760,904</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	3,834,658	0	0	3,834,658	3,834,658	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>3,834,658</b>	<b>0</b>	<b>0</b>	<b>3,834,658</b>	<b>3,834,658</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	98,271,738	0	0	69,473,205	69,473,205	0	0	19,878,407	19,878,407	0	8,920,126	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,271,738</b>	<b>0</b>	<b>0</b>	<b>69,473,205</b>	<b>69,473,205</b>	<b>0</b>	<b>0</b>	<b>19,878,407</b>	<b>19,878,407</b>	<b>0</b>	<b>8,920,126</b>	<b>8,920,126</b>

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

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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	29,187,469	0	0	20,634,081	20,634,081	0	0	5,904,041	5,904,041	0	2,649,347	2,649,347
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,187,469</b>	<b>0</b>	<b>0</b>	<b>20,634,081</b>	<b>20,634,081</b>	<b>0</b>	<b>0</b>	<b>5,904,041</b>	<b>5,904,041</b>	<b>0</b>	<b>2,649,347</b>	<b>2,649,347</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,659,567	1,659,567	0	0	1,659,567	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	1,635,509	0	0	1,156,223	1,156,223	0	0	330,831	330,831	0	148,455	148,455
9		CD-WA / ID / AN	18,580,278	14,432,788	0	0	14,432,788	4,147,490	0	0	4,147,490	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,875,354</b>	<b>16,092,355</b>	<b>0</b>	<b>1,156,223</b>	<b>17,248,578</b>	<b>4,147,490</b>	<b>0</b>	<b>330,831</b>	<b>4,478,321</b>	<b>0</b>	<b>148,455</b>	<b>148,455</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	82,245	0	0	82,245	82,245	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	7,159,779	0	0	5,061,606	5,061,606	0	0	1,448,280	1,448,280	0	649,893	649,893
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>7,242,024</b>	<b>0</b>	<b>0</b>	<b>5,143,851</b>	<b>5,143,851</b>	<b>0</b>	<b>0</b>	<b>1,448,280</b>	<b>1,448,280</b>	<b>0</b>	<b>649,893</b>	<b>649,893</b>
	<b>TOTAL</b>		<b>360,298,312</b>	<b>19,096,691</b>	<b>(81)</b>	<b>247,850,280</b>	<b>266,946,890</b>	<b>5,199,192</b>	<b>771,535</b>	<b>60,078,318</b>	<b>66,049,045</b>	<b>425,126</b>	<b>26,877,251</b>	<b>27,302,377</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-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>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended July 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	(78,906,254)	(55,782,776)	(15,961,157)	(7,162,321)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(855,138)	(664,254)	(190,884)	0
7	282919	CD-AA	(3,931,264)	(2,779,207)	(795,216)	(356,841)
7	283750	CD-AA	344,081	243,248	69,601	31,232
		Total	<u>(83,348,575)</u>	<u>(58,982,989)</u>	<u>(16,877,656)</u>	<u>(7,487,930)</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 July 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	5,166,084	5,166,084	0	0	0	0	5,166,084
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	134	134	0	0	0	0	134
7/4	154550 Supply Chain Average Cost Variance	0	0	(326)	(326)	0	0	0	0	(326)
7/4	154560 Supply Chain Invoice Price Variance	0	0	32	32	0	0	0	0	32
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	61,963,799	28,393,204	0	90,357,003	60,800,880	27,552,587	1,162,919	840,617	0
<b>TOTAL</b>		61,963,799	28,393,204	5,165,924	95,522,927	60,800,880	27,552,587	1,162,919	840,617	5,165,924

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%