

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended July 31, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	170,860,745	115,896,555	54,964,190
	Adjustments			
	Adjusted Net Operating Income (Loss)	170,860,745	115,896,555	54,964,190
E-APL	Electric Net Rate Base	3,056,576,688	2,063,459,175	993,117,513
	RATE OF RETURN	5.590%	5.617%	5.535%

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			Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES			
For Twelve Months Ended July 31, 2022 Ending Balance Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers Percent	7-01-2022 thru 07-31-2022	407,215 100.000%	265,313 65.153%	141,902 34.847%
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
Ending Balance Basis

Report ID:
E-ALL-12E

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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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended July 31, 2022
Ending Balance Basis

Report ID:
E-ALL-12E

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 Percentage		372,177	0	266,537 105,640
				100.000%	0.000%	71.616% 28.384%
		Net Direct Plant Percentage		1,034,813,184	0	685,618,721 349,194,463
				100.000%	0.000%	66.255% 33.745%
		Total Percentages		400.000%	0.000%	274.943% 125.057%
		Average (GD AA)		100.000%	0.000%	68.736% 31.264%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended July 31, 2022
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		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 Percentage		672,312	405,775	266,537	0
				100.000%	60.355%	39.645%	0.000%
		Net Direct Plant Percentage		3,762,395,554	3,076,776,833	685,618,721	0
				100.000%	81.777%	18.223%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	310.713%	89.287%	0.000%
				100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	7-01-2022 thru 07-31-2022	1,456,472,396	998,084,590	458,387,806	
				100.000%	68.528%	31.472%	
11		Book Depreciation Percent	08-01-2021 thru 07-31-2022	142,734,395	95,365,736	47,368,659	
				100.000%	66.813%	33.187%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended July 31, 2022
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	7-01-2022 thru 07-31-2022	3,506,957,983 100.000%	2,351,402,820 67.050%	1,155,555,163 32.950%
13	E-PLT	Net Electric General Plant Percent	7-01-2022 thru 07-31-2022	293,144,659 100.000%	198,355,430 67.665%	94,789,229 32.335%
14		Net Allocated Schedule M's Percent	08-01-2021 thru 07-31-2022	-136,978,883 100.000%	-92,905,586 67.825%	-44,073,297 32.175%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 31, 2022		
Ending Balance 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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 31, 2022		
Ending Balance 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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended July 31, 2022	
Ending Balance 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	556000	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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended July 31, 2022	
Ending Balance 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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 31, 2022		
Ending Balance 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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 31, 2022		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	149,405	149,405	0	97,342	97,342	0	52,063
2	902000	Meter Reading Expenses	515,665	140,190	655,855	363,457	91,338	454,795	152,208	48,852
2	903XXX	Customer Records & Collection Expenses	768,458	6,916,618	7,685,076	345,011	4,506,384	4,851,395	423,447	2,410,234
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	96,963	96,963	0	51,861
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,953,831	7,355,039	10,308,870	1,729,890	4,792,028	6,521,918	1,223,941	2,563,011
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	33,810,532	122,869	33,933,401	22,781,825	80,053	22,861,878	11,028,707	42,816
2	909000	Advertising	193,857	397,173	591,030	154,415	258,770	413,185	39,442	138,403
2	910000	Misc Customer Service & Info Exp	0	267,867	267,867	0	174,523	174,523	0	93,344
TOTAL CUSTOMER SERVICE & INFO EXP			34,004,389	787,909	34,792,298	22,936,240	513,346	23,449,586	11,068,149	274,563
SALES EXPENSES:										
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
TOTAL SALES EXPENSES			167,614	0	167,614	167,614	0	167,614	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
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
TOTAL ADMIN & GEN OPERATING EXP			12,620,582	107,647,946	120,268,528	9,280,555	71,546,966	80,827,521	3,340,027	36,100,980

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended July 31, 2022	
Ending Balance Basis	

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	1,066,991	1,339,275	55,296	524,345
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
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(260,750)	63,843,022	63,582,272	3,574,138	42,464,910	46,039,048	(3,834,888)	21,378,112
		TOTAL ADMIN & GENERAL EXPENSES	12,359,832	171,490,968	183,850,800	12,854,693	114,011,876	126,866,569	(494,861)	57,479,092
		TOTAL EXPENSES BEFORE FIT	212,739,104	738,100,822	950,839,926	139,306,322	484,878,037	624,184,359	73,432,782	253,222,785
		NET OPERATING INCOME (LOSS) BEFORE FIT			159,863,717			111,031,865		
E-FIT		FEDERAL INCOME TAX			7,418,147			4,478,566		
E-FIT		DEFERRED FEDERAL INCOME TAX			(17,930,387)			(9,025,574)		
E-FIT		AMORTIZED ITC			(484,788)			(317,682)		
		ELECTRIC NET OPERATING INCOME (LOSS)			170,860,745			115,896,555		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers	100.000%	65.153%	34.847%
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%

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended July 31, 2022	
Ending Balance Basis	*****

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>

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended July 31, 2022		
Ending Balance Basis		*****

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>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended July 31, 2022	
Ending Balance Basis	*****

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>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended July 31, 2022	
Ending Balance Basis	*****

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	23,759,899
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	210,730,496

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 31, 2022		
Ending Balance 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:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 31, 2022		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	52,063
2	902000	Meter Reading Expenses	201,060
2	903XXX	Customer Records & Collection Expenses	2,833,681
2	904000	Uncollectible Accounts	648,287
2	905000	Misc Customer Accounts	51,861
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,786,952
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	11,071,523
2	909000	Advertising	177,845
2	910000	Misc Customer Service & Info Exp	93,344
		TOTAL CUSTOMER SERVICE & INFO EXP	11,342,712
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	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
		TOTAL ADMIN & GEN OPERATING EXP	39,441,007

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended July 31, 2022	
Ending Balance Basis	*****

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	579,641
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
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>17,543,224</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>56,984,231</u>
		TOTAL EXPENSES BEFORE FIT	<u>326,655,567</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	48,831,852
E-FIT		FEDERAL INCOME TAX	2,939,581
E-FIT		DEFERRED FEDERAL INCOME TAX	(8,904,813)
E-FIT		AMORTIZED ITC	(167,106)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>54,964,190</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended July 31, 2022	
Ending Balance 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:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended July 31, 2022	
Ending Balance 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%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended July 31, 2022	
Ending Balance 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
TOTAL ACCOUNT 557			(6,493,726)	88,103,816	81,610,090	(14,799,532)	57,734,431	42,934,899	8,305,806	30,369,385	38,675,191

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended July 31, 2022	
Ending Balance 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	122,869	279,449	76,946	80,053	156,999	79,634	42,816	122,450
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	122,869	33,933,401	22,781,825	80,053	22,861,878	11,028,707	42,816	11,071,523

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.153%	34.847%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended July 31, 2022 Ending Balance 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	3,056,576,688	2,063,459,175	993,117,513
	Interest Deduction for FIT Calculation	78,115,397	52,721,382	25,394,015
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended July 31, 2022 Ending Balance 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	702,623,465	442,968,820	259,654,645
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	160,329,541	110,772,860	49,556,681
E-OTX	Less: Taxes Other than FIT	87,886,920	70,442,679	17,444,241
	Net Operating Income Before FIT	159,863,717	111,031,865	48,831,852
E-INT	Less: Interest Expense	78,115,397	52,721,382	25,394,015
E-OTX	Less: ID ITC Deferred & Amortization	(26,701)	0	(26,701)
E-SCM	Plus: Schedule M Adjustments	(46,397,112)	(36,983,979)	(9,413,133)
	Taxable Net Operating Income	35,324,507	21,326,504	13,998,003
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	7,418,147	4,478,566	2,939,581
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	7,418,147	4,478,566	2,939,581
E-DTE	Deferred FIT	450,953	1,625,269	(1,174,316)
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	(10,997,028)	(4,864,690)	(6,132,338)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended July 31, 2022	
Ending Balance 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	8,063,267	8,063,267	0	3,962,485	3,962,485
12	997002 Injuries and Damages	0	500,000	500,000	0	335,250	335,250	0	164,750	164,750
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	1,015,096	1,015,096	0	498,843	498,843
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	309,815	309,815	0	152,251	152,251
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	(5,082,401)	(5,082,401)	0	(3,407,750)	(3,407,750)	0	(1,674,651)	(1,674,651)
12	997027 Uncollectibles	3,438,196	(4,715,260)	(1,277,064)	2,430,610	(3,161,582)	(730,972)	1,007,586	(1,553,678)	(546,092)
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	(20,425,413)	(20,425,413)	0	(13,695,239)	(13,695,239)	0	(6,730,174)	(6,730,174)
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	20,593	20,593	0	10,120	10,120
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	(1,994,928)	(1,994,928)	0	(1,337,599)	(1,337,599)	0	(657,329)	(657,329)
12	997049 Tax Depreciation	0	(170,038,843)	(170,038,843)	0	(114,011,044)	(114,011,044)	0	(56,027,799)	(56,027,799)
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	884,085	884,085	0	592,779	592,779	0	291,306	291,306
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	6,777,667	6,777,667	0	3,330,711	3,330,711
12	997081 Deferred Compensation	0	(62,681)	(62,681)	0	(42,028)	(42,028)	0	(20,653)	(20,653)
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	501,927	501,927	0	246,659	246,659
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	32,719	32,719	0	21,938	21,938	0	10,781	10,781
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	17,753	17,753	0	8,724	8,724
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	(30,317,775)	(30,317,775)	0	(14,898,892)	(14,898,892)
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	(152,024)	(152,024)	0	(74,709)	(74,709)
12	997114 AFUDC Debt CWIP	0	393,229	393,229	0	263,660	263,660	0	129,569	129,569
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	1,952,323	1,952,323	0	959,419	959,419
99	997120 Transportation Tax Disallowance	0	82,116	82,116	0	55,059	55,059	0	27,057	27,057
99	997123 EIM Deferred O&M	(212,311)	0	(212,311)	0	0	0	(212,311)	0	(212,311)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended July 31, 2022	
Ending Balance 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	(30,118)	(30,118)	0	(20,194)	(20,194)	0	(9,924)	(9,924)
99	997127 CARES Act SS Deferral	0	(1,437,105)	(1,437,105)	0	(963,579)	(963,579)	0	(473,526)	(473,526)
99	997128 Meters Expensed	0	(2,513,900)	(2,513,900)	0	(1,685,570)	(1,685,570)	0	(828,330)	(828,330)
99	997129 Mixed Service Costs (IDD#5)	0	(20,558,334)	(20,558,334)	0	(13,784,363)	(13,784,363)	0	(6,773,971)	(6,773,971)
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
	TOTAL SCHEDULE M ADJUSTMENTS	90,581,774	(136,978,886)	(46,397,112)	55,921,609	(92,905,588)	(36,983,979)	34,660,165	(44,073,298)	(9,413,133)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.050%	32.950%
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
Ending Balance Basis

Report ID:
E-DTE-12E

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	7,287,932	7,287,932	0	3,581,467	3,581,467
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	7,287,932	10,128,031	(1,175,681)	3,581,467	2,405,786
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(10,931,930)	(10,931,930)	0	(7,330,069)	(7,330,069)	0	(3,601,861)	(3,601,861)
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)	(10,931,930)	(14,416,237)	(2,682,250)	(7,330,069)	(10,012,319)	(802,057)	(3,601,861)	(4,403,918)
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	(62,531)	450,953	1,667,406	(42,137)	1,625,269	(1,153,922)	(20,394)	(1,174,316)
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)	100.000%	67.050%	32.950%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended July 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	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
TOTAL PRODUCTION & TRANSMISSION			0	24,173,781	24,173,781	0	15,841,079	15,841,079	0	8,332,702	8,332,702
DISTRIBUTION											
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)
TOTAL DISTRIBUTION			56,609,587	0	56,609,587	49,884,153	0	49,884,153	6,725,434	0	6,725,434
ADMINISTRATIVE & GENERAL											
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
TOTAL A&G			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
TOTAL TAXES OTHER THAN FIT			57,696,927	30,189,993	87,886,920	50,600,759	19,841,920	70,442,679	7,096,168	10,348,073	17,444,241

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-12E
For Twelve Months Ended July 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,433,333	7,433,333	0	4,871,063	4,871,063	0	2,562,270	2,562,270
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	1,029,298	1,029,298	0	674,499	674,499	0	354,799	354,799
1	182381	CDA Settlement Past Storage	0	27,811,860	27,811,860	0	18,225,112	18,225,112	0	9,586,748	9,586,748
1	302000	Franchises & Consents	2,703,985	44,049,218	46,753,203	2,703,985	28,865,453	31,569,438	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,217,610	16,537,326	319,716	10,670,114	10,989,830	0	5,547,496	5,547,496
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,745,847	122,551,323	126,297,170	3,745,847	81,497,855	85,243,702	0	41,053,468	41,053,468
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	14,162,664	14,162,664	0	9,418,313	9,418,313	0	4,744,351	4,744,351
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,797,492	7,797,492	0	5,185,410	5,185,410	0	2,612,082	2,612,082
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	69,394,534	69,394,534	0	46,148,059	46,148,059	0	23,246,475	23,246,475
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,637,915	20,637,915	0	13,724,420	13,724,420	0	6,913,495	6,913,495
4	303121	Misc Intangible Plant-AMI Software	16,214,764	58,850	16,273,614	16,214,764	39,136	16,253,900	0	19,714	19,714
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	7,829,421	7,829,421	0	5,206,643	5,206,643	0	2,622,778	2,622,778
		TOTAL INTANGIBLE PLANT	22,984,312	340,973,518	363,957,830	22,984,312	225,836,677	248,820,989	0	115,136,841	115,136,841
		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	111,596,621	28,854,241	140,450,862	72,914,480	18,908,184	91,822,664	38,682,141	9,946,057	48,628,198
1	312000	Boiler Plant	144,218,042	46,786,844	191,004,886	93,312,900	30,659,419	123,972,319	50,905,142	16,127,425	67,032,567
1	313000	Generators	(33,643)	0	(33,643)	(22,264)	0	(22,264)	(11,379)	0	(11,379)
1	314000	Turbogenerator Units	39,374,023	18,589,251	57,963,274	25,739,388	12,181,536	37,920,924	13,634,635	6,407,715	20,042,350
1	315000	Accessory Electric Equipment	18,065,319	12,501,086	30,566,405	11,803,829	8,191,962	19,995,791	6,261,490	4,309,124	10,570,614
1	316000	Miscellaneous Power Plant Equipment	14,623,917	2,476,959	17,100,876	9,557,545	1,623,151	11,180,696	5,066,372	853,808	5,920,180
		TOTAL STEAM PRODUCTION PLANT	327,844,279	113,065,964	440,910,243	213,305,878	74,092,126	287,398,004	114,538,401	38,973,838	153,512,239
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	43,177,047	43,177,047	0	22,711,931	22,711,931
1	331XXX	Structures & Improvements	0	109,586,974	109,586,974	0	71,812,344	71,812,344	0	37,774,630	37,774,630
1	332XXX	Reservoirs, Dams, & Waterways	0	254,266,615	254,266,615	0	166,620,913	166,620,913	0	87,645,702	87,645,702
1	333000	Waterwheels, Turbines, & Generators	0	235,440,583	235,440,583	0	154,284,214	154,284,214	0	81,156,369	81,156,369
1	334000	Accessory Electric Equipment	0	84,713,458	84,713,458	0	55,512,729	55,512,729	0	29,200,729	29,200,729
1	335XXX	Miscellaneous Power Plant Equipment	0	13,304,062	13,304,062	0	8,718,152	8,718,152	0	4,585,910	4,585,910
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,390,934	2,390,934	0	1,257,676	1,257,676
		TOTAL HYDRAULIC PRODUCTION PLANT	0	766,849,280	766,849,280	0	502,516,333	502,516,333	0	264,332,947	264,332,947
		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	17,466,237	17,466,237	0	11,445,625	11,445,625	0	6,020,612	6,020,612
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,032	21,070,032	0	13,807,192	13,807,192	0	7,262,840	7,262,840
1	343000	Prime Movers	0	21,443,903	21,443,903	0	14,052,190	14,052,190	0	7,391,713	7,391,713
1	344000	Generators	0	240,083,014	240,083,014	0	157,326,399	157,326,399	0	82,756,615	82,756,615
1	344010	Generators - Solar	0	172,152	172,152	0	112,811	112,811	0	59,341	59,341
1	345000	Accessory Electric Equipment	0	25,661,943	25,661,943	0	16,816,271	16,816,271	0	8,845,672	8,845,672
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,762	21,762	0	11,447	11,447
1	346000	Miscellaneous Power Plant Equipment	0	1,642,304	1,642,304	0	1,076,202	1,076,202	0	566,102	566,102
		TOTAL OTHER PRODUCTION PLANT	0	328,477,961	328,477,961	0	215,251,608	215,251,608	0	113,226,353	113,226,353
		TOTAL PRODUCTION PLANT	327,844,279	1,208,393,205	1,536,237,484	213,305,878	791,860,067	1,005,165,945	114,538,401	416,533,138	531,071,539

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended July 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,254,445	29,882,803	410,632	19,170,438	19,581,070	217,726	10,084,007	10,301,733	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	35,682	30,426,783	30,462,465	23,382	19,938,671	19,962,053	12,300	10,488,112	10,500,412	
1	353XXX	Station Equipment	12,681,686	343,205,890	355,887,576	8,289,519	224,902,820	233,192,339	4,392,167	118,303,070	122,695,237	
1	354000	Towers & Fixtures	16,021,304	1,167,384	17,188,688	10,469,986	764,987	11,234,973	5,551,318	402,397	5,953,715	
1	355000	Poles & Fixtures	5,418	345,461,157	345,466,575	3,541	226,380,696	226,384,237	1,877	119,080,461	119,082,338	
1	356000	Overhead Conductors & Devices	12,558,620	167,226,680	179,785,300	8,207,124	109,583,643	117,790,767	4,351,496	57,643,037	61,994,533	
1	357000	Underground Conduit	0	3,163,314	3,163,314	0	2,072,920	2,072,920	0	1,090,394	1,090,394	
1	358000	Underground Conductors & Devices	0	6,791,243	6,791,243	0	4,450,302	4,450,302	0	2,340,941	2,340,941	
1	359000	Roads & Trails	78,834	2,529,303	2,608,137	51,518	1,657,452	1,708,970	27,316	871,851	899,167	
		TOTAL TRANSMISSION PLANT	42,009,902	929,226,199	971,236,101	27,455,702	608,921,929	636,377,631	14,554,200	320,304,270	334,858,470	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	12,064,181	0	12,064,181	10,593,627	0	10,593,627	1,470,554	0	1,470,554	
99	360400	Land Easements	3,998,521	0	3,998,521	1,366,574	0	1,366,574	2,631,947	0	2,631,947	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,292,727	0	28,292,727	20,631,092	0	20,631,092	7,661,635	0	7,661,635	
3	362000	Station Equipment	160,251,861	3,186,440	163,438,301	106,529,190	1,944,238	108,473,428	53,722,671	1,242,202	54,964,873	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	525,047,108	0	525,047,108	346,688,694	0	346,688,694	178,358,414	0	178,358,414	
99	365000	Overhead Conductors & Devices	330,535,458	0	330,535,458	207,045,759	0	207,045,759	123,489,699	0	123,489,699	
99	366000	Underground Conduit	149,833,028	0	149,833,028	98,524,280	0	98,524,280	51,308,748	0	51,308,748	
99	367000	Underground Conductors & Devices	265,580,313	0	265,580,313	178,446,271	0	178,446,271	87,134,042	0	87,134,042	
99	368000	Line Transformers	315,426,648	0	315,426,648	217,471,764	0	217,471,764	97,954,884	0	97,954,884	
99	369XXX	Services	208,953,953	0	208,953,953	136,572,717	0	136,572,717	72,381,236	0	72,381,236	
99	371XXX	Installations on Customers' Premises	6,299,954	0	6,299,954	6,299,954	0	6,299,954	0	0	0	
99	370XXX	Meters	85,933,483	0	85,933,483	61,240,084	0	61,240,084	24,693,399	0	24,693,399	
99	373XXX	Street Light & Signal Systems	76,241,146	0	76,241,146	49,333,313	0	49,333,313	26,907,833	0	26,907,833	
		TOTAL DISTRIBUTION PLANT	2,168,826,231	3,186,440	2,172,012,671	1,440,743,319	1,944,238	1,442,687,557	728,082,912	1,242,202	729,325,114	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,513,718	9,345,324	10,859,042	811,811	6,214,734	7,026,545	701,907	3,130,590	3,832,497	
4	390XXX	Structures & Improvements	26,628,523	108,543,359	135,171,882	17,733,619	72,182,419	89,916,038	8,894,904	36,360,940	45,255,844	
4	391XXX	Office Furniture & Equipment	5,039,954	52,765,071	57,805,025	5,024,481	35,089,300	40,113,781	15,473	17,675,771	17,691,244	
4	392XXX	Transportation Equipment	40,457,985	29,322,386	69,780,371	27,585,543	19,499,680	47,085,223	12,872,442	9,822,706	22,695,148	
4	393000	Stores Equipment	600,396	4,058,177	4,658,573	405,731	2,698,728	3,104,459	194,665	1,359,449	1,554,114	
4	394000	Tools, Shop & Garage Equipment	2,478,817	17,679,686	20,158,503	1,308,118	11,757,168	13,065,286	1,170,699	5,922,518	7,093,217	
4	394100	Electric Charging Stations	0	116,786	116,786	0	77,664	77,664	0	39,122	39,122	
4	395XXX	Laboratory Equipment	415,879	3,811,085	4,226,964	400,088	2,534,410	2,934,498	15,791	1,276,675	1,292,466	
4	396XXX	Power Operated Equipment	21,952,553	8,022,784	29,975,337	13,268,521	5,335,232	18,603,753	8,684,032	2,687,552	11,371,584	
4	397XXX	Communications Equipment	32,375,297	93,077,824	125,453,121	22,987,882	61,897,684	84,885,566	9,387,415	31,180,140	40,567,555	
4	398000	Miscellaneous Equipment	13,505	785,014	798,519	0	522,042	522,042	13,505	262,972	276,477	
		TOTAL GENERAL PLANT	131,476,627	327,527,496	459,004,123	89,525,794	217,809,061	307,334,855	41,950,833	109,718,435	151,669,268	
		TOTAL PLANT IN SERVICE	2,693,141,351	2,809,306,858	5,502,448,209	1,794,015,005	1,846,371,972	3,640,386,977	899,126,346	962,934,886	1,862,061,232	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended July 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(275,193,619)	(76,384,099)	(351,577,718)	(181,219,376)	(50,054,500)	(231,273,876)	(93,974,243)	(26,329,599)	(120,303,842)
E-ADEP		Hydro Production Plant	0	(182,187,597)	(182,187,597)	0	(119,387,532)	(119,387,532)	0	(62,800,065)	(62,800,065)
E-ADEP		Other Production Plant	0	(164,989,016)	(164,989,016)	0	(108,117,302)	(108,117,302)	0	(56,871,714)	(56,871,714)
E-ADEP		Transmission Plant	(26,989,799)	(234,891,752)	(261,881,551)	(16,505,894)	(153,924,565)	(170,430,459)	(10,483,905)	(80,967,187)	(91,451,092)
E-ADEP		Distribution Plant	(715,080,265)	(460,010)	(715,540,275)	(444,322,287)	(280,680)	(444,602,967)	(270,757,978)	(179,330)	(270,937,308)
E-ADEP		General Plant	(52,299,117)	(113,560,347)	(165,859,464)	(33,460,658)	(75,518,767)	(108,979,425)	(18,838,459)	(38,041,580)	(56,880,039)
TOTAL ACCUMULATED DEPRECIATION			(1,069,562,800)	(772,472,821)	(1,842,035,621)	(675,508,215)	(507,283,346)	(1,182,791,561)	(394,054,585)	(265,189,475)	(659,244,060)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,980,144)	(17,980,144)	0	(11,782,389)	(11,782,389)	0	(6,197,755)	(6,197,755)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(411,949)	0	(411,949)	(411,949)	0	(411,949)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,547,662)	(3,547,662)	0	(2,358,164)	(2,358,164)	0	(1,189,498)	(1,189,498)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(12,482,173)	(118,048,889)	(130,531,062)	(12,482,173)	(78,503,690)	(90,985,863)	0	(39,545,199)	(39,545,199)
E-AAAMT		General Plant - 390200, 396200	0	(983,793)	(983,793)	0	(654,232)	(654,232)	0	(329,561)	(329,561)
TOTAL ACCUMULATED AMORTIZATION			(12,894,122)	(140,560,488)	(153,454,610)	(12,894,122)	(93,298,475)	(106,192,597)	0	(47,262,013)	(47,262,013)
TOTAL ACCUMULATED DEPR/AMORT			(1,082,456,922)	(913,033,309)	(1,995,490,231)	(688,402,337)	(600,581,821)	(1,288,984,158)	(394,054,585)	(312,451,488)	(706,506,073)
NET ELECTRIC UTILITY PLANT before ADFIT			1,610,684,429	1,896,273,549	3,506,957,978	1,105,612,668	1,245,790,151	2,351,402,819	505,071,761	650,483,398	1,155,555,159
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(533,157,748)	(533,157,748)	0	(357,482,270)	(357,482,270)	0	(175,675,478)	(175,675,478)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(54,195,115)	(54,195,115)	0	(36,040,293)	(36,040,293)	0	(18,154,822)	(18,154,822)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(3,017,398)	(3,017,398)	0	(2,006,600)	(2,006,600)	0	(1,010,798)	(1,010,798)
4		ADFIT - Common Plant (283750 from C-DTX)	0	282,763	282,763	0	188,040	188,040	0	94,723	94,723
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,840,491)	(5,840,491)	0	(3,827,274)	(3,827,274)	0	(2,013,217)	(2,013,217)
1		ADFIT - CDA Settlement Costs (283333)	0	273,858	273,858	0	179,459	179,459	0	94,399	94,399
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(955,213)	(955,213)	0	(640,470)	(640,470)	0	(314,743)	(314,743)
TOTAL ACCUMULATED DFIT			0	(596,609,344)	(596,609,344)	0	(399,629,408)	(399,629,408)	0	(196,979,936)	(196,979,936)
NET ELECTRIC UTILITY PLANT			1,610,684,429	1,299,664,205	2,910,348,634	1,105,612,668	846,160,743	1,951,773,411	505,071,761	453,503,462	958,575,223

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)	100.000%	67.050%	32.950%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended July 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,610,684,429	1,299,664,205	2,910,348,634	#####	846,160,743	1,951,773,411	505,071,761	453,503,462	958,575,223
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,648,870	41,073,617	48,722,487	5,809,111	27,314,366	33,123,477	1,839,759	13,759,251	15,599,010
4	Accumulated Amortization - AFUDC (182318)	(1,539,456)	(5,464,115)	(7,003,571)	(1,231,998)	(3,633,691)	(4,865,689)	(307,458)	(1,830,424)	(2,137,882)
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)	2,169,592	0	2,169,592	0	0	0	2,169,592	0	2,169,592
99	ADFIT - Boulder Park Disallowed (190040)	90,386	0	90,386	0	0	0	90,386	0	90,386
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (1823:	16,732,996	0	16,732,996	16,732,996	0	16,732,996	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	25,449,163	0	25,449,163	25,449,163	0	25,449,163	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(4,580,701)	0	(4,580,701)	(4,580,701)	0	(4,580,701)	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)	(3,858,675)	0	(3,858,675)	(1,315,275)	0	(1,315,275)	(2,543,400)	0	(2,543,400)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(68,519,507)	0	(68,519,507)	(46,170,455)	0	(46,170,455)	(22,349,052)	0	(22,349,052)
99	ADFIT-Customer Tax Credit (190393)	14,389,097	0	14,389,097	9,695,796	0	9,695,796	4,693,301	0	4,693,301
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(10,958,995)	0	(10,958,995)	(6,966,495)	0	(6,966,495)	(3,992,500)	0	(3,992,500)
99	Colstrip-Regulatory Asset (182327)	13,251,016	0	13,251,016	7,043,493	0	7,043,493	6,207,523	0	6,207,523
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,258,193	0	1,258,193	1,117,387	0	1,117,387	140,806	0	140,806
99	Colstrip Reg Asset ADFIT (283376)	(1,842,620)	0	(1,842,620)	(1,236,659)	0	(1,236,659)	(605,961)	0	(605,961)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(4,279,250)	0	(4,279,250)	(2,951,287)	0	(2,951,287)	(1,327,963)	0	(1,327,963)
99	Colstrip ARO Liability (230027)	(13,610,348)	0	(13,610,348)	(8,894,365)	0	(8,894,365)	(4,715,983)	0	(4,715,983)
99	Colstrip ARO ADFIT (190376)	2,858,173	0	2,858,173	1,867,817	0	1,867,817	990,356	0	990,356
99	Colstrip ARO ADFIT (283377)	(2,295,974)	0	(2,295,974)	(1,467,912)	0	(1,467,912)	(828,062)	0	(828,062)
99	Customer Deposits (235199)	(3,289)	0	(3,289)	(3,289)	0	(3,289)	0	0	0
C-WKC	Working Capital	125,588,061	0	125,588,061	85,166,413	0	85,166,413	40,421,648	0	40,421,648
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	110,618,552	35,609,502	146,228,054	88,005,089	23,680,675	111,685,764	22,613,463	11,928,827	34,542,290
	NET RATE BASE	1,721,302,981	1,335,273,707	3,056,576,688	#####	869,841,418	2,063,459,175	527,685,224	465,432,289	993,117,513

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-12E
For Twelve Months Ended July 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	3,219,663	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	
Total Electric Production		45,607,333	45,607,333		16,196,961	29,410,372	45,607,333		11,846,600	19,272,617	31,119,217	4,350,361	10,137,755	14,488,116
Electric Transmission														
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	
Total Electric Transmissic		19,361,656	19,361,656		851,471	18,510,185	19,361,656		517,235	12,129,724	12,646,959	334,236	6,380,461	6,714,697
Electric Distribution														
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	
Total Electric Distribution		55,137,048	55,137,048		55,051,896	85,152	55,137,048		36,112,727	51,956	36,164,683	18,939,169	33,196	18,972,365
Gas Underground Storage														
	GD-AN	711,244		711,244										
	GD-OR	124,359				124,359								
Total Gas Underground St		835,603		711,244		124,359								
Gas Distribution														
	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								
Total Gas Distribution		32,076,306		22,010,685		10,065,621								
General Plant														
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									
Total General Plant		31,436,463	22,587,090	6,559,821	2,289,552	3,813,329	18,773,761	22,587,090	2,936,913	12,484,738	15,421,651	876,416	6,289,023	7,165,439
Total Depreciation Expens		184,454,409	142,693,127	29,281,750	12,479,532	75,913,657	66,779,470	142,693,127	51,413,475	43,939,035	95,352,510	24,500,182	22,840,435	47,340,617

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1 Production/Transmission Ratio	65.530%	34.470%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3 Direct Distribution Operating Expe	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:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended July 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	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	
Total Production/Transmission		1,177,476	1,177,476			1,177,476	1,177,476		771,600	771,600		405,876	405,876	
Distribution														
	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				
Total Distribution		113,919	113,919			113,919	113,919	113,919		113,919				
General Plant - 303000														
7,4	CD-AA	414,833	293,266	83,913	37,654		293,266	293,266		195,025	195,025		98,241	98,241
9,1	CD-AN	9,729	7,557	2,172			7,557	7,557		4,952	4,952		2,605	2,605
	GD-ID	14,795		14,795										
	GD-WA	24,862		24,862										
	GD-OR	8,065			8,065									
Total General Plant - 303000		472,284	300,823	125,742	45,719		300,823	300,823		199,977	199,977		100,846	100,846
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	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
9,4	CD-WA	3,705,940	2,878,700	827,240		2,878,700	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	0
	ED-WA	855,821	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									
Total Miscellaneous IT Intangible Plt - 3031XX		54,356,360	40,472,638	9,848,202	4,035,520	3,734,521	36,738,117	40,472,638	3,734,521	24,431,215	28,165,736	0	12,306,902	12,306,902
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0	0	0	0									
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
4	ED-AN	422,773	422,773			422,773	422,773		281,148	281,148		141,625	141,625	
	GD-OR	0			0									
Total General Plant - 390200, 396200		422,773	422,773	0	0		422,773	422,773		281,148	281,148		141,625	141,625
Total Amortization Expense		56,542,812	42,487,629	9,973,944	4,081,239	3,848,440	38,639,189	42,487,629	3,848,440	25,683,940	29,532,380	0	12,955,249	12,955,249

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended July 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	(76,384,099)	(76,384,099)			(76,384,099)	(76,384,099)		(50,054,500)	(50,054,500)		(26,329,599)	(26,329,599)
	Steam (ED-ID)	(93,974,243)	(93,974,243)		(93,974,243)	(93,974,243)	(93,974,243)				(93,974,243)		(93,974,243)
	Steam (ED-WA)	(181,219,376)	(181,219,376)		(181,219,376)	(181,219,376)	(181,219,376)						
1	Hydro (ED-AN)	(182,187,597)	(182,187,597)			(182,187,597)	(182,187,597)		(119,387,532)	(119,387,532)		(62,800,065)	(62,800,065)
1	Other (ED-AN)	(164,989,016)	(164,989,016)			(164,989,016)	(164,989,016)		(108,117,302)	(108,117,302)		(56,871,714)	(56,871,714)
Total Electric Production		(698,754,331)	(698,754,331)			(698,754,331)	(698,754,331)		(277,559,334)	(277,559,334)		(146,001,378)	(146,001,378)
Electric Transmission													
1	ED-AN	(234,891,752)	(234,891,752)			(234,891,752)	(234,891,752)		(153,924,565)	(153,924,565)		(80,967,187)	(80,967,187)
	ED-ID	(10,483,905)	(10,483,905)		(10,483,905)	(10,483,905)	(10,483,905)				(10,483,905)		(10,483,905)
	ED-WA	(16,505,894)	(16,505,894)		(16,505,894)	(16,505,894)	(16,505,894)						
Total Electric Transmissic		(261,881,551)	(261,881,551)			(261,881,551)	(261,881,551)		(153,924,565)	(153,924,565)		(80,967,187)	(80,967,187)
Electric Distribution													
3	ED-AN	(460,010)	(460,010)			(460,010)	(460,010)		(280,680)	(280,680)		(179,330)	(179,330)
	ED-ID	(270,757,978)	(270,757,978)		(270,757,978)	(270,757,978)	(270,757,978)				(270,757,978)		(270,757,978)
	ED-WA	(444,322,287)	(444,322,287)		(444,322,287)	(444,322,287)	(444,322,287)				(444,322,287)		(444,322,287)
Total Electric Distribution		(715,540,275)	(715,540,275)			(715,540,275)	(715,540,275)		(280,680)	(280,680)		(179,330)	(179,330)
Gas Underground Storage													
	GD-AN	(18,900,253)	(18,900,253)										
	GD-OR	(1,590,280)		(1,590,280)									
Total Gas Underground St		(20,490,533)		(1,590,280)									
Gas Distribution													
	GD-AN	(1,999,573)	(1,999,573)										
	GD-ID	(98,975,857)	(98,975,857)		(98,975,857)	(98,975,857)	(98,975,857)						
	GD-WA	(180,734,022)	(180,734,022)		(180,734,022)	(180,734,022)	(180,734,022)						
	GD-OR	(136,618,467)		(136,618,467)									
Total Gas Distribution		(418,327,919)		(281,709,452)									
General Plant													
4	ED-AN	(39,010,783)	(39,010,783)			(39,010,783)	(39,010,783)		(25,942,561)	(25,942,561)		(13,068,222)	(13,068,222)
	ED-ID	(13,045,447)	(13,045,447)		(13,045,447)	(13,045,447)	(13,045,447)				(13,045,447)		(13,045,447)
	ED-WA	(25,040,079)	(25,040,079)		(25,040,079)	(25,040,079)	(25,040,079)						
7,4	CD-AA	(96,239,145)	(68,036,264)	(19,467,254)	(8,735,627)	(68,036,264)	(68,036,264)		(45,244,796)	(45,244,796)		(22,791,468)	(22,791,468)
9,4	CD-AN	(8,385,000)	(6,513,300)	(1,871,700)		(6,513,300)	(6,513,300)		(4,331,410)	(4,331,410)		(2,181,890)	(2,181,890)
9	CD-ID	(7,457,725)	(5,793,012)	(1,664,713)		(5,793,012)	(5,793,012)				(5,793,012)		(5,793,012)
9	CD-WA	(10,840,365)	(8,420,579)	(2,419,786)		(8,420,579)	(8,420,579)						
8	GD-AA	(2,466,249)		(1,695,201)	(771,048)								
	GD-AN	(3,840,630)		(3,840,630)									
	GD-ID	(2,395,250)		(2,395,250)									
	GD-WA	(12,045,841)		(12,045,841)									
	GD-OR	(5,606,067)		(5,606,067)									
Total General Plant		(226,372,581)	(165,859,464)	(45,400,375)	(15,112,742)	(165,859,464)	(165,859,464)		(75,518,767)	(75,518,767)		(38,041,580)	(38,041,580)
Total Accumulated Depr		(2,341,367,190)	(1,842,035,621)	(346,010,080)	(153,321,489)	(1,069,562,800)	(772,472,821)	(1,842,035,621)	(675,508,215)	(507,283,346)	(1,182,791,561)	(394,054,585)	(265,189,475)

Allocation Ratios:		Electric			Gas-North		Gas-South		Jurisdiction -		Washington		Idaho	
Service -														
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:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended July 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(15,269,087)	(15,269,087)		(15,269,087)	(15,269,087)		(10,005,833)	(10,005,833)		(5,263,254)	(5,263,254)	
1	Misc Intangible Plt (3030)	ED-AN	(2,711,057)	(2,711,057)		(2,711,057)	(2,711,057)		(1,776,556)	(1,776,556)		(934,501)	(934,501)	
Total Production/Transmission			(17,980,144)	(17,980,144)		(17,980,144)	(17,980,144)		(11,782,389)	(11,782,389)		(6,197,755)	(6,197,755)	
Distribution														
	Franchises (302000)	ED-WA	(348,256)	(348,256)		(348,256)	(348,256)	(348,256)		(348,256)				
	Misc Intangible Plt (3030)	ED-WA	(63,693)	(63,693)		(63,693)	(63,693)	(63,693)		(63,693)				
Total Distribution			(411,949)	(411,949)		(411,949)	(411,949)	(411,949)		(411,949)				
General Plant - 303000														
7,4	CD-AA		(4,862,942)	(3,437,857)	(983,676)	(441,409)	(3,437,857)	(3,437,857)		(2,286,209)	(2,286,209)	(1,151,648)	(1,151,648)	
9,1	CD-AN		(141,359)	(109,805)	(31,554)		(109,805)	(109,805)		(71,955)	(71,955)	(37,850)	(37,850)	
	GD-ID		(153,885)		(153,885)									
	GD-WA		(305,242)		(305,242)									
	GD-OR		(125,640)			(125,640)								
Total General Plant - 303000			(5,589,068)	(3,547,662)	(1,474,357)	(567,049)	(3,547,662)	(3,547,662)		(2,358,164)	(2,358,164)	(1,189,498)	(1,189,498)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA		(146,034,022)	(103,238,754)	(29,539,761)	(13,255,507)	(103,238,754)	(103,238,754)		(68,654,803)	(68,654,803)	(34,583,951)	(34,583,951)	
9,4	CD-AN		(343,221)	(266,607)	(76,614)		(266,607)	(266,607)		(177,296)	(177,296)	(89,311)	(89,311)	
9	CD-ID		0	0	0		0	0		0	0	0	0	
9	CD-WA		(13,995,969)	(10,871,789)	(3,124,180)		(10,871,789)	(10,871,789)	(10,871,789)			0	0	
4	ED-AN		(14,543,528)	(14,543,528)			(14,543,528)	(14,543,528)		(9,671,591)	(9,671,591)	(4,871,937)	(4,871,937)	
	ED-ID		0	0			0	0				0	0	
	ED-WA		(1,610,384)	(1,610,384)			(1,610,384)	(1,610,384)	(1,610,384)					
8	GD-AA		(227,318)		(156,249)	(71,069)								
	GD-AN		0		0									
	GD-OR		0		0									
Total Misc IT Intangible Plant - 3031XX			(176,754,442)	(130,531,062)	(32,896,804)	(13,326,576)	(12,482,173)	(118,048,889)	(130,531,062)	(12,482,173)	(78,503,690)	(90,985,863)	0	(39,545,199)
Gas Underground Storage														
	GD-AN		0		0									
Total Gas Underground Storage			0		0									
General Plant - 390200, 396200														
7,4	CD-AA		0	0	0	0	0	0		0	0	0	0	
9	CD-ID		0	0	0		0	0		0	0	0	0	
9	CD-WA		0	0	0		0	0	0	0	0	0	0	
4	ED-AN		(983,793)	(983,793)			(983,793)	(983,793)		(654,232)	(654,232)	(329,561)	(329,561)	
	ED-WA		0	0			0	0		0	0			
	GD-WA		0		0									
	GD-OR		0		0									
Total General Plant - 390200, 396200			(983,793)	(983,793)	0	0	(983,793)	(983,793)	0	(654,232)	(654,232)	0	(329,561)	
Total Accumulated Amortization			(201,719,396)	(153,454,610)	(34,371,161)	(13,893,625)	(12,894,122)	(140,560,488)	(153,454,610)	(12,894,122)	(93,298,475)	(106,192,597)	0	(47,262,013)

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-12E
For Twelve Months Ended July 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,276,837	8,294,951	2,837,816	9,144,070	20,276,837	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,027,246	0	0	0	0	25,027,246	0	0	25,027,246	0	0	0
99	GD-OR / AS	4,278,505	0	0	0	0	0	0	0	0	4,278,505	0	4,278,505
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,948,288	0	0	91,159,992	91,159,992	0	0	26,083,660	26,083,660	0	11,704,636	11,704,636
9	CD-WA / ID / AN	30,555,693	9,438,667	6,057,088	8,239,296	23,735,051	2,712,350	1,740,600	2,367,692	6,820,642	0	0	0
	TOTAL ACCOUNT	209,086,569	17,733,618	8,894,904	108,543,358	135,171,880	27,739,596	1,740,600	28,451,352	57,931,548	4,278,505	11,704,636	15,983,141
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,774,264	832,143	7,798	1,934,323	2,774,264	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	321,541	0	0	0	0	0	0	221,014	221,014	0	100,527	100,527
7	CD-AA	71,548,941	0	0	50,581,524	50,581,524	0	0	14,472,920	14,472,920	0	6,494,497	6,494,497
9	CD-WA / ID / AN	5,727,797	4,192,338	7,675	249,225	4,449,238	1,204,734	2,206	71,619	1,278,559	0	0	0
	TOTAL ACCOUNT	80,617,775	5,024,481	15,473	52,765,072	57,805,026	1,437,857	2,206	14,765,553	16,205,616	12,109	6,595,024	6,607,133
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	58,862,863	25,887,145	11,933,695	21,042,023	58,862,863	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,861,426	0	0	0	0	9,869,046	3,288,758	2,703,622	15,861,426	0	0	0
99	GD-OR / AS	4,705,992	0	0	0	0	0	0	0	0	4,705,992	0	4,705,992
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,571,576	0	0	5,352,726	5,352,726	0	0	1,531,578	1,531,578	0	687,272	687,272
9	CD-WA / ID / AN	7,163,912	1,698,398	938,748	2,927,637	5,564,783	488,062	269,764	841,303	1,599,129	0	0	0
	TOTAL ACCOUNT	94,262,957	27,585,543	12,872,443	29,322,386	69,780,372	10,357,108	3,558,522	5,143,306	19,058,936	4,705,992	717,657	5,423,649

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,377,246	346,865	194,665	3,635,407	4,176,937	99,677	55,940	1,044,692	1,200,309	0	0	0	
		TOTAL ACCOUNT	6,105,697	405,731	194,665	4,058,177	4,658,573	322,030	55,940	1,047,225	1,425,195	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,811,113	1,287,908	417,426	6,105,779	7,811,113	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,550,794	0	0	0	0	2,631,925	417,933	500,936	3,550,794	0	0	0	
99		GD-OR / AS	1,026,265	0	0	0	0	0	0	0	0	1,026,265	0	1,026,265	
8		GD-AA	5,723,999	0	0	0	0	0	0	3,934,448	3,934,448	0	1,789,551	1,789,551	
7		CD-AA	15,238,931	0	0	10,773,162	10,773,162	0	0	3,082,531	3,082,531	0	1,383,238	1,383,238	
9		CD-WA / ID / AN	2,026,608	20,210	753,273	800,745	1,574,228	5,808	216,465	230,107	452,380	0	0	0	
		TOTAL ACCOUNT	35,377,710	1,308,118	1,170,699	17,679,686	20,158,503	2,637,733	634,398	7,748,022	11,020,153	1,026,265	3,172,789	4,199,054	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,173,701	400,088	15,791	2,757,822	3,173,701	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,115,851	400,088	15,791	3,811,086	4,226,965	106,253	0	556,115	662,368	18,586	207,932	226,518	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	28,466,303	13,016,780	8,291,584	7,157,939	28,466,303	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,105,582	0	0	0	0	2,508,958	776,035	820,589	4,105,582	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	34,605,908	13,268,522	8,684,032	8,022,784	29,975,338	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	47,186,088	12,632,573	6,506,071	28,047,444	47,186,088	0	0	0	0	0	0	
99	GD-WA / ID / AN	894,188	0	0	0	0	601,790	290,445	1,953	894,188	0	0	
99	GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	
8	GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	
7	CD-AA	89,921,014	0	0	63,569,661	63,569,661	0	0	18,189,223	18,189,223	0	8,162,130	
9	CD-WA/ ID / AN	18,920,894	10,355,309	2,881,344	1,460,719	14,697,372	2,975,761	828,000	419,761	4,223,522	0	0	
	TOTAL ACCOUNT	157,920,108	22,987,882	9,387,415	93,077,824	125,453,121	3,577,551	1,118,445	18,778,170	23,474,166	754,626	8,238,195	8,992,821
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	294,160	0	6,846	287,314	294,160	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	9,092	0	0	0	0	0	0	0	0	9,092	0	
8	GD-AA	889	0	0	0	0	0	0	611	611	0	278	
7	CD-AA	699,705	0	0	494,657	494,657	0	0	141,536	141,536	0	63,512	
9	CD-WA/ ID / AN	12,491	0	6,659	3,043	9,702	0	1,914	875	2,789	0	0	
	TOTAL ACCOUNT	1,016,337	0	13,505	785,014	798,519	0	1,914	143,022	144,936	9,092	63,790	72,882
	TOTAL GENERAL PLANT	642,938,906	89,525,794	41,950,833	327,527,498	459,004,125	52,028,610	8,098,433	80,261,256	140,388,299	11,715,318	31,831,164	43,546,482

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended July 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,987,594	319,716	0	11,667,878	11,987,594	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,624,207	319,716	0	16,217,609	16,537,325	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,407,332	3,616,367	0	23,790,965	27,407,332	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	
7		CD-AA	139,040,176	0	0	98,294,452	98,294,452	0	0	28,125,047	28,125,047	0	12,620,677	
9		CD-WA / ID / AN	766,480	129,481	0	465,906	595,387	37,208	0	133,885	171,093	0	0	
		TOTAL ACCOUNT	167,658,512	3,745,848	0	122,551,323	126,297,171	37,208	0	28,564,480	28,601,688	0	12,759,653	12,759,653
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,305,954	0	0	3,305,954	3,305,954	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	15,357,111	0	0	10,856,710	10,856,710	0	0	3,106,436	3,106,436	0	1,393,965	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	18,663,065	0	0	14,162,664	14,162,664	0	0	3,106,436	3,106,436	0	1,393,965	1,393,965
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,797,491	0	0	7,797,491	7,797,491	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,797,491	0	0	7,797,491	7,797,491	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended July 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	83,245	0	0	58,850	58,850	0	0	16,839	16,839	0	7,556	7,556
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	20,446,202	16,214,764	0	58,850	16,273,614	4,148,193	0	16,839	4,165,032	0	7,556	7,556
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	10,935,677	0	0	7,730,977	7,730,977	0	0	2,212,069	2,212,069	0	992,631	992,631
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	11,034,121	0	0	7,829,421	7,829,421	0	0	2,212,069	2,212,069	0	992,631	992,631
	TOTAL		373,576,947	20,280,328	0	258,649,808	278,930,136	5,207,995	771,517	60,962,863	66,942,375	425,951	27,278,485	27,704,436

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended July 31, 2022 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(75,731,446)	(53,538,346)	(15,318,957)	(6,874,143)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(845,502)	(656,769)	(188,733)	0
7	282919	CD-AA	(4,268,192)	(3,017,398)	(863,370)	(387,424)
7	283750	CD-AA	399,976	282,763	80,907	36,306
		Total	<u>(80,445,164)</u>	<u>(56,929,750)</u>	<u>(16,290,153)</u>	<u>(7,225,261)</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
 Ending Balance Basis

Report ID:
C-WKC-12E

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	5,825,064	5,825,064	0	0	0	0	5,825,064
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	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(558)	(558)	0	0	0	0	(558)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(7)	(7)	0	0	0	0	(7)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	85,883,499	38,236,521	0	124,120,020	85,166,413	40,421,648	717,086	(2,185,127)	0
TOTAL		85,883,499	38,236,521	5,824,499	129,944,519	85,166,413	40,421,648	717,086	(2,185,127)	5,824,499

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%