

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No.



**FERC FINANCIAL REPORT
FERC FORM No. 1: Annual Report of
Major Electric Utilities, Licensees
and Others and Supplemental
Form 3-Q: Quarterly Financial Report**

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company)

Avista Corporation

Year/Period of Report

End of: 2022/ Q4

INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

GENERAL INFORMATION

I. Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities, Licensees, and Others Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

1. one million megawatt hours of total annual sales,
2. 100 megawatt hours of annual sales for resale,
3. 500 megawatt hours of annual power exchanges delivered, or
4. 500 megawatt hours of annual wheeling for others (deliveries plus losses).

III. What and Where to Submit

- Submit FERC Form Nos. 1 and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 1 and 3-Q taxonomies.
- The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.
- Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:
Secretary
Federal Energy Regulatory Commission 888 First Street, NE
Washington, DC 20426
- For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

- Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

<u>Schedules</u>	<u>Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

- The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of [COMPANY NAME] for the year ended on which we have reported separately under date of [DATE], we have also reviewed schedules [NAME OF SCHEDULES] of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its

applicable Uniform System of Accounts and published accounting releases." The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- f. Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. Further instructions are found on the Commission's website at <https://www.ferc.gov/ferc-online/ferc-online/frequently-asked-questions-faqs-efilingferc-online>.
- g. Federal, State, and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <https://www.ferc.gov/general-information-0/electric-industry-forms>.

IV. When to Submit

FERC Forms 1 and 3-Q must be filed by the following schedule:

- a. FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and
- b. FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,168 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 168 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.
- X. Schedule specific instructions are found in the applicable taxonomy and on the applicable blank rendered form.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons

and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

DEFINITIONS

- I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

Federal Power Act, 16 U.S.C. § 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to with:

3. 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;
4. 'Person' means an individual or a corporation;
5. 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;
7. 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power;
11. "project' means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

- a. 'To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304.

- a. Every Licensee and every public utility shall file with the Commission such annual and other periodic or special* reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies*.10

"Sec. 309.

The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be field..."

GENERAL PENALTIES

The Commission may assess up to \$1 million per day per violation of its rules and regulations. See FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

FERC FORM NO. 1 (ED. 03-07)

**FERC FORM NO. 1
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

IDENTIFICATION

01 Exact Legal Name of Respondent Avista Corporation	02 Year/ Period of Report End of: 2022/ Q4
03 Previous Name and Date of Change (If name changed during year) /	
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 1411 East Mission Avenue, Spokane, WA 99207	
05 Name of Contact Person Ryan L. Krasselt	06 Title of Contact Person VP, Controller, Prin. Acctg Officer
07 Address of Contact Person (Street, City, State, Zip Code) 1411 East Mission Avenue, Spokane, WA 99207	
08 Telephone of Contact Person, Including Area Code (509) 495-2273	09 This Report is An Original / A Resubmission (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission
10 Date of Report (Mo, Da, Yr) 04/18/2023	

Annual Corporate Officer Certification

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name Ryan L. Krasselt	03 Signature Ryan L. Krasselt	04 Date Signed (Mo, Da, Yr) 04/18/2023
02 Title VP, Controller, Prin. Acctg Officer		

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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LIST OF SCHEDULES (Electric Utility)

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
	Identification	1	
	List of Schedules	2	
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Information on Formula Rates	106	
7	Important Changes During the Year	108	
8	Comparative Balance Sheet	110	
9	Statement of Income for the Year	114	
10	Statement of Retained Earnings for the Year	118	
12	Statement of Cash Flows	120	
12	Notes to Financial Statements	122	
13	Statement of Accum Other Comp Income, Comp Income, and Hedging Activities	122a	
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200	
15	Nuclear Fuel Materials	202	
16	Electric Plant in Service	204	
17	Electric Plant Leased to Others	213	
18	Electric Plant Held for Future Use	214	
19	Construction Work in Progress-Electric	216	
20	Accumulated Provision for Depreciation of Electric Utility Plant	219	
21	Investment of Subsidiary Companies	224	
22	Materials and Supplies	227	
23	Allowances	228	
24	Extraordinary Property Losses	230a	
25	Unrecovered Plant and Regulatory Study Costs	230b	
26	Transmission Service and Generation Interconnection Study Costs	231	

LIST OF SCHEDULES (Electric Utility)

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
27	Other Regulatory Assets	232	
28	Miscellaneous Deferred Debits	233	
29	Accumulated Deferred Income Taxes	234	
30	Capital Stock	250	
31	Other Paid-in Capital	253	
32	Capital Stock Expense	254b	
33	Long-Term Debt	256	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
35	Taxes Accrued, Prepaid and Charged During the Year	262	
36	Accumulated Deferred Investment Tax Credits	266	
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272	
39	Accumulated Deferred Income Taxes-Other Property	274	
40	Accumulated Deferred Income Taxes-Other	276	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300	
43	Regional Transmission Service Revenues (Account 457.1)	302	
44	Sales of Electricity by Rate Schedules	304	
45	Sales for Resale	310	
46	Electric Operation and Maintenance Expenses	320	
47	Purchased Power	326	
48	Transmission of Electricity for Others	328	
49	Transmission of Electricity by ISO/RTOs	331	
50	Transmission of Electricity by Others	332	
51	Miscellaneous General Expenses-Electric	335	
52	Depreciation and Amortization of Electric Plant (Account 403, 404, 405)	336	
53	Regulatory Commission Expenses	350	
54	Research, Development and Demonstration Activities	352	
55	Distribution of Salaries and Wages	354	

LIST OF SCHEDULES (Electric Utility)

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
56	Common Utility Plant and Expenses	356	
57	Amounts included in ISO/RTO Settlement Statements	397	
58	Purchase and Sale of Ancillary Services	398	
59	Monthly Transmission System Peak Load	400	
60	Monthly ISO/RTO Transmission System Peak Load	400a	
61	Electric Energy Account	401a	
62	Monthly Peaks and Output	401b	
63	Steam Electric Generating Plant Statistics	402	
64	Hydroelectric Generating Plant Statistics	406	
65	Pumped Storage Generating Plant Statistics	408	
66	Generating Plant Statistics Pages	410	
0	Energy Storage Operations (Large Plants)	414	
67	Transmission Line Statistics Pages	422	
68	Transmission Lines Added During Year	424	
69	Substations	426	
70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	
	Stockholders' Reports (check appropriate box)		
	Stockholders' Reports Check appropriate box: <input type="checkbox"/> Two copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared		

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Avista Corporation

Ryan L. Krasselt

VP, Controller, Prin Acctg Officer

1411 E. Mission Avenue, Spokane, WA 99207

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

State of Washington, Incorporated March 15, 1889

State of Incorporation: WA

Date of Incorporation: 1889-03-15

Incorporated Under Special Law:

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

(a) Name of Receiver or Trustee Holding Property of the Respondent: None

(b) Date Receiver took Possession of Respondent Property:

(c) Authority by which the Receivership or Trusteeship was created:

(d) Date when possession by receiver or trustee ceased:

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

Electric service in the states of Washington, Idaho, and Montana Natural gas service in the states of Washington, Idaho, and Oregon

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) Yes

(2) No

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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CORPORATIONS CONTROLLED BY RESPONDENT

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Avista Capital, Inc.	Parent to the Co's Subsidiary	100%	(a) 1
2	Avista Development, Inc.	Investment in Real Estate	100%	(b) 2
3	Avista Edge, Inc.	Investment in Internet Tech.	100%	(c) 3
4	Pentzer Corporation	Parent of Pentzer Venture Holdings	100%	(d) 4
5	Pentzer Venture Holdings II, Inc.	Holding Company-Inactive	100%	(e) 5
6	University Development Company, LLC	Facilitates Property Acquisitions	100%	(f) 6
7	Avista Capital II	Affiliated business trust issued preferred trust Securities	100%	(g) 7
8	Avista Northwest Resources, LLC	Owns an interest in a venture fund investment	100%	(h) 8
9	Courtyard Office Center, LLC	Office & Retail Leasing	100%	(i) 9
10	Salix, Inc.	Liquified Natural Gas Operations	100%	(j) 10
11	Alaska Energy and Resources Company (AERC)	Parent Co of Alaska Opertions	100%	(k) 11
12	Alaska Electric Light and Power Company	Utility Operations in Juneau	100%	(l) 12
13	AJT Mining Properties, Inc.	Inactive mining Co holding certain properties	100%	(m) 13
14	Snettisham Electric Company	Right to Purchase Snettisham	100%	(n) 14

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FOOTNOTE DATA

(a) Concept: FootnoteReferences Parentto the companys subsidiaries
(b) Concept: FootnoteReferences Maintainsinvestment portfolio including real estate.
(c) Concept: FootnoteReferences Subsidiaryof Avista Capital
(d) Concept: FootnoteReferences Subsidiary of Avista Capital
(e) Concept: FootnoteReferences Subsidiaryof Pentzer Corporation
(f) Concept: FootnoteReferences Subsidiary of Avista Development
(g) Concept: FootnoteReferences Affiliate of Avista Corporation
(h) Concept: FootnoteReferences Subsidiaryof Avista Capital
(i) Concept: FootnoteReferences Subsidiaryof Avista Development
(j) Concept: FootnoteReferences Subsidiaryof Avista Capital
(k) Concept: FootnoteReferences Subsidiaryof Avista Corporation
(l) Concept: FootnoteReferences Subsidiaryof AERC
(m) Concept: FootnoteReferences Subsidiaryof AERC
(n) Concept: FootnoteReferences Subsidiaryof AERC

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OFFICERS

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Started in Period (d)	Date Ended in Period (e)
1	President and Chief Executive Officer	D. P. Vermillion	821,731	2022-01-01	2022-12-31
2	Executive Vice President, Chief Financial Officer and Treasurer	M. T. Thies	467,673	2022-01-01	2022-12-31
3	Senior Vice President, External Affairs and Chief Customer Officer	K. J. Christie	347,546	2022-01-01	2022-12-31
4	Senior Vice President and Chief Operating Officer	H. L. Rosentrater	359,012	2022-01-01	2022-12-31
5	Senior Vice President, Chief Strategy and Clean Energy Officer	J. R. Thackston	353,090	2022-01-01	2022-12-31
6	Senior Vice President, General Council, Corporate Secretary and Chief Ethics/ Compliance Officer	G. C. Hesler	337,932	2022-01-01	2022-12-31
7	Vice President, Safety and Chief People Officer	B. A. Cox	319,922	2022-01-01	2022-12-31
8	Vice President Community & Economic Vitality	L. D. Hill	248,683	2022-01-01	2022-12-31
9	Vice President, Chief Information Officer, and Chief Security Officer	J. M. Kensok	315,519	2022-01-01	2022-12-31
10	Vice President, Controller, and Principal Accounting Officer	R. L. Krasselt	259,855	2022-01-01	2022-12-31
11	Vice President and Chief Counsel for Regulatory and Governmental Affairs	D. J. Meyer	320,794	2022-01-01	2022-12-31
12	Vice President and Strategy Advisor	E. D. Schlect	279,398	2022-01-01	2022-12-31
13	Vice President, Energy Resources	S.J. Kinney	252,290	2022-09-01	2022-12-31
14	Vice President, Energy Delivery	J.D. DiLuciano	204,438	2022-09-01	2022-12-31

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DIRECTORS

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)	Member of the Executive Committee (c)	Chairman of the Executive Committee (d)
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1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), name and abbreviated titles of the directors who are officers of the respondent.
2. Provide the principle place of business in column (b), designate members of the Executive Committee in column (c), and the Chairman of the Executive Committee in column (d).

1	Scott L. Morris** (Chairman of the Board)	1411 E. Mission Ave, Spokane, WA 99202	true	true
2	Dennis P. Vermillion *** President and CEO	1411 E. Mission Ave, Spokane, WA 99202	true	false
3	Kristianne Blake***	P.O. Box 3727, Spokane, WA 99220	true	false
4	Donald C. Burke	16 Ivy Court, Langhorne, PA 19047	false	false
5	Scott H. Maw	115 NW 78th St., Seattle, WA 98117	false	false
6	Rebecca A. Klein	611 S. Congress Ave., Suite 125, Austin, TX 78704	false	false
7	Jeffry L. Philipps	P.O. Box 9000, Spokane, WA 99209	false	false
8	Heidi B. Stanley***	P.O. Box 2884, Spokane, WA 99220	true	false
9	Janet D. Widmann	26 Sanford Ln., Lafayette, CA 94549	false	false
10	Julie A. Bentz	38748 Lulay Rd, Scio, OR 97374	false	false
11	Sena M. Kwawu	2507 101st Lane NE, Bellevue, WA 98004	false	false

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IMPORTANT CHANGES DURING THE QUARTER/YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

1. None

2. None

3. None

4. None

5. None

6. Reference is made to Notes 10, 11 and 12 of the Notes to Financial Statements.

7. None

8. Average annual wage increases were 3.7% for non-exempt employees effective February 28, 2022. Average annual wage increases were 3.9% for exempt employees effective February 28, 2022. Officers received average increases of 7.1% effective February 14, 2022. Certain bargaining unit employees received average increases of 4.0% effective March 26, 2022 and April 1, 2022.

9. Reference is made to Note 15 of the Notes to Financial Statements.

10. none

12. See page 123 of this report.

13. Effective September 1, 2022, the following leadership changes occurred:

Heather Rosentrater, Senior Vice President, Energy Delivery and Shared Services, became Senior Vice President and Chief Operating Officer. She now oversees Energy Delivery, Energy Resources and Enterprise Technology.

Jason Thackston, Senior Vice President, Energy Resources and Environmental Compliance Officer, became Senior Vice President and Chief Strategy and Clean Energy Officer. He now leads strategy, non-regulated investments, business transformation, clean energy, environmental affairs, and innovation and growth.

Greg Hesler, Vice President, General Counsel, Corporate Secretary and Chief Ethics/Compliance Officer, became Senior Vice President, General Counsel, Corporate Secretary and Chief Ethics/Compliance Officer.

Bryan Cox, Vice President, Safety and Human Resources, became Vice President, Safety and Chief People Officer.

Scott Kinney, Director of Energy Supply, became Vice President, Energy Resources.

Josh DiLuciano, Director of Electrical Engineering, became Vice President, Energy Delivery.

Ed Schlect, Chief Strategy Officer became Vice President, Strategy Advisor. Schlect is partially retired and now works on a part time basis.

14. Proprietary capital is not less than 30 percent.

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200	7,477,186,308	7,072,675,570
3	Construction Work in Progress (107)	200	155,475,677	196,305,682
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		7,632,661,985	7,268,981,252
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	2,624,302,472	2,465,058,317
6	Net Utility Plant (Enter Total of line 4 less 5)		5,008,359,513	4,803,922,935
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202		
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)			
9	Nuclear Fuel Assemblies in Reactor (120.3)			
10	Spent Nuclear Fuel (120.4)			
11	Nuclear Fuel Under Capital Leases (120.6)			
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202		
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		5,008,359,513	4,803,922,935
15	Utility Plant Adjustments (116)			
16	Gas Stored Underground - Noncurrent (117)		6,992,076	6,992,076
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		11,036,947	4,500,764
19	(Less) Accum. Prov. for Depr. and Amort. (122)		103,609	247,981
20	Investments in Associated Companies (123)		11,547,000	11,547,000
21	Investment in Subsidiary Companies (123.1)	224	260,760,970	225,965,713
23	Noncurrent Portion of Allowances	228		
24	Other Investments (124)		73,448	77,889
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		11,797,054	11,152,367

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		2,944,915	2,658,520
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		298,056,725	255,654,272
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		4,465,295	11,893,219
36	Special Deposits (132-134)		66,141,689	21,477,352
37	Working Fund (135)		776,205	1,227,292
38	Temporary Cash Investments (136)		496,573	153,241
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		219,394,599	183,224,129
41	Other Accounts Receivable (143)		67,155,969	50,330,014
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		6,345,841	10,368,511
43	Notes Receivable from Associated Companies (145)		9,364,617	0
44	Accounts Receivable from Assoc. Companies (146)		787,177	738,517
45	Fuel Stock (151)	227	4,252,607	4,388,454
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	73,453,924	60,277,408
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202/227	0	0
52	Allowances (158.1 and 158.2)	228	0	0
53	(Less) Noncurrent Portion of Allowances	228		
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		26,788,027	17,603,996
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
57	Prepayments (165)		28,311,482	22,973,644
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		621,880	20,633
60	Rents Receivable (172)		4,556,651	3,665,325
61	Accrued Utility Revenues (173)		0	0
62	Miscellaneous Current and Accrued Assets (174)		230,226	113,893
63	Derivative Instrument Assets (175)		21,142,955	4,056,941
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		2,944,915	2,658,520
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		518,649,120	369,117,027
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		20,719,467	16,420,883
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	912,434,228	833,162,908
73	Prelim. Survey and Investigation Charges (Electric) (183)		0	0
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		872,806	122,784
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	68,920,168	50,762,924
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352	0	0
81	Unamortized Loss on Reaquired Debt (189)		6,177,054	6,768,288
82	Accumulated Deferred Income Taxes (190)	234	269,470,612	256,362,574
83	Unrecovered Purchased Gas Costs (191)		52,091,145	21,025,867
84	Total Deferred Debits (lines 69 through 83)		1,330,685,480	1,184,626,228

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		7,162,742,914	6,620,312,538

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250	1,481,787,168	1,341,011,707
3	Preferred Stock Issued (204)	250	0	0
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		0	0
7	Other Paid-In Capital (208-211)	253	(10,696,711)	(10,696,711)
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	(54,094,483)	(49,837,072)
11	Retained Earnings (215, 215.1, 216)	118	772,567,765	781,020,474
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	38,974,396	4,609,991
13	(Less) Required Capital Stock (217)	250	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	(2,058,225)	(11,038,551)
16	Total Proprietary Capital (lines 2 through 15)		2,334,668,876	2,154,743,982
17	LONG-TERM DEBT			
18	Bonds (221)	256	2,307,200,000	2,157,200,000
19	(Less) Required Bonds (222)	256	83,700,000	83,700,000
20	Advances from Associated Companies (223)	256	51,547,000	51,547,000
21	Other Long-Term Debt (224)	256	0	0
22	Unamortized Premium on Long-Term Debt (225)		115,483	124,367
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		841,286	757,032
24	Total Long-Term Debt (lines 18 through 23)		2,274,321,197	2,124,414,335
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		64,284,097	66,068,171
27	Accumulated Provision for Property Insurance (228.1)		0	0

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
28	Accumulated Provision for Injuries and Damages (228.2)		1,320,000	731,009
29	Accumulated Provision for Pensions and Benefits (228.3)		93,900,990	153,467,368
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		774,805	409,971
32	Long-Term Portion of Derivative Instrument Liabilities		7,891,963	4,525,064
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		15,783,066	17,141,793
35	Total Other Noncurrent Liabilities (lines 26 through 34)		183,954,921	242,343,376
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		463,000,000	284,000,000
38	Accounts Payable (232)		195,759,919	127,662,677
39	Notes Payable to Associated Companies (233)		0	1,404,713
40	Accounts Payable to Associated Companies (234)		114	18,595
41	Customer Deposits (235)		6,929,872	3,702,706
42	Taxes Accrued (236)	262	38,520,487	41,669,378
43	Interest Accrued (237)		19,663,017	16,347,042
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		202,211	137,825
48	Miscellaneous Current and Accrued Liabilities (242)		84,650,630	69,109,875
49	Obligations Under Capital Leases-Current (243)		4,348,776	4,300,958
50	Derivative Instrument Liabilities (244)		34,802,627	33,326,256
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		7,891,963	4,525,064
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		839,985,690	577,154,961

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		4,211,506	3,624,489
57	Accumulated Deferred Investment Tax Credits (255)	266	28,784,445	29,313,176
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	48,402,602	30,183,652
60	Other Regulatory Liabilities (254)	278	525,409,545	571,662,225
61	Unamortized Gain on Reaquired Debt (257)		1,059,748	1,189,285
62	Accum. Deferred Income Taxes-Accel. Amort. (281)	272	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		636,821,685	618,900,933
64	Accum. Deferred Income Taxes-Other (283)		285,122,699	266,782,124
65	Total Deferred Credits (lines 56 through 64)		1,529,812,230	1,521,655,884
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		7,162,742,914	6,620,312,538

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
1	UTILITY OPERATING INCOME							
2	Operating Revenues (400)	300	1,753,175,600	1,495,585,923			1,167,462,735	1,022,015,983
3	Operating Expenses							
4	Operation Expenses (401)	320	1,115,606,858	865,148,582			702,986,085	557,603,571
5	Maintenance Expenses (402)	320	90,443,526	80,137,861			73,669,737	64,169,603
6	Depreciation Expense (403)	336	185,002,792	177,443,227			142,463,452	136,516,432
7	Depreciation Expense for Asset Retirement Costs (403.1)	336	0	0			0	0
8	Amort. & Depl. of Utility Plant (404-405)	336	56,467,917	53,212,301			42,661,543	39,430,494
9	Amort. of Utility Plant Acq. Adj. (406)	336	0	99,047			0	99,047
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)		0	0				
11	Amort. of Conversion Expenses (407.2)		0	0			0	0
12	Regulatory Debits (407.3)		18,495,696	14,824,439			12,678,285	9,015,832
13	(Less) Regulatory Credits (407.4)		49,733,468	52,533,715			44,548,411	46,406,409
14	Taxes Other Than Income Taxes (408.1)	262	121,401,780	116,909,168			86,410,192	87,398,430
15	Income Taxes - Federal (409.1)	262	(1,018,866)	846,571			(3,578,734)	(1,109,426)
16	Income Taxes - Other (409.1)	262	789,848	876,303			(43,263)	30,939
17	Provision for Deferred Income Taxes (410.1)	234, 272	40,312,733	151,017,644			29,270,294	88,830,716

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272	64,172,849	144,624,499			46,062,769	83,402,751
19	Investment Tax Credit Adj. - Net (411.4)	266	(528,730)	(553,452)			(528,748)	(548,446)
20	(Less) Gains from Disp. of Utility Plant (411.6)		0	0				
21	Losses from Disp. of Utility Plant (411.7)		0	0				
22	(Less) Gains from Disposition of Allowances (411.8)		0	0				
23	Losses from Disposition of Allowances (411.9)		0	0				
24	Accretion Expense (411.10)		0	0				
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,513,067,237	1,262,803,477			995,377,663	851,628,032
27	Net Util Oper Inc (Enter Tot line 2 less 25)		240,108,363	232,782,446			172,085,072	170,387,951
28	Other Income and Deductions							
29	Other Income							
30	Nonutility Operating Income							
31	Revenues From Merchandising, Jobbing and Contract Work (415)		0	0				
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		0	0				
33	Revenues From Nonutility Operations (417)		75,755	299,756				
34	(Less) Expenses of Nonutility Operations (417.1)		11,488,060	5,295,279				

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
35	Nonoperating Rental Income (418)		(6,089)	(31,838)				
36	Equity in Earnings of Subsidiary Companies (418.1)	119	39,795,257	23,555,382				
37	Interest and Dividend Income (419)		2,112,087	3,650,892				
38	Allowance for Other Funds Used During Construction (419.1)		804,751	589,900				
39	Miscellaneous Nonoperating Income (421)		0	0				
40	Gain on Disposition of Property (421.1)		1,747,858	109,527				
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		33,041,559	22,878,340				
42	Other Income Deductions							
43	Loss on Disposition of Property (421.2)		0	0				
44	Miscellaneous Amortization (425)		5,616	5,616				
45	Donations (426.1)		2,832,367	2,499,499				
46	Life Insurance (426.2)		3,588,360	3,591,498				
47	Penalties (426.3)		24,039	22,039				
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,731,972	1,935,266				
49	Other Deductions (426.5)		4,469,119	4,448,958				
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		12,651,473	12,502,876				
51	Taxes Applic. to Other Income and Deductions							
52	Taxes Other Than Income Taxes (408.2)	262	670,496	564,779				
53	Income Taxes-Federal (409.2)	262	(478,795)	(1,628,247)				

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
54	Income Taxes-Other (409.2)	262	(668,970)	(472,315)				
55	Provision for Deferred Inc. Taxes (410.2)	234, 272	1,568,707	3,042,777				
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272	4,155,913	2,944,321				
57	Investment Tax Credit Adj.-Net (411.5)		0	0				
58	(Less) Investment Tax Credits (420)							
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		(3,064,475)	(1,437,327)				
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		23,454,561	11,812,791				
61	Interest Charges							
62	Interest on Long-Term Debt (427)		99,558,755	91,728,400				
63	Amort. of Debt Disc. and Expense (428)		470,608	941,948				
64	Amortization of Loss on Reaquired Debt (428.1)		1,433,640	1,592,056				
65	(Less) Amort. of Premium on Debt-Credit (429)		8,883	8,883				
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)							
67	Interest on Debt to Assoc. Companies (430)		1,062,531	515,447				
68	Other Interest Expense (431)		9,696,574	4,860,055				
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		3,826,333	2,367,356				
70	Net Interest Charges (Total of lines 62 thru 69)		108,386,892	97,261,667				

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		155,176,032	147,333,570				
72	Extraordinary Items							
73	Extraordinary Income (434)		0	0				
74	(Less) Extraordinary Deductions (435)							
75	Net Extraordinary Items (Total of line 73 less line 74)		0	0				
76	Income Taxes- Federal and Other (409.3)	262	0	0				
77	Extraordinary Items After Taxes (line 75 less line 76)		0	0				
78	Net Income (Total of line 71 and 77)		155,176,032	147,333,570				

STATEMENT OF INCOME

Line No.	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1				
2	585,712,865	473,569,940		
3				
4	412,620,773	307,545,011		
5	16,773,789	15,968,258		
6	42,539,340	40,926,795		
7	0	0		
8	13,806,374	13,781,807		
9	0	0		
10				
11	0	0		
12	5,817,411	5,808,607		
13	5,185,057	6,127,306		
14	34,991,588	29,510,738		
15	2,559,868	1,955,997		
16	833,111	845,364		
17	11,042,439	62,186,928		
18	18,110,080	61,221,748		
19	18	(5,006)		
20				
21				
22				
23				
24				
25	517,689,574	411,175,445	0	0
27	68,023,291	62,394,495	0	0
28				
29				
30				
31				
32				
33				

STATEMENT OF INCOME

Line No.	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
34				
35				
36				
37				
38				
39				
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STATEMENT OF INCOME

Line No.	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
66				
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78				

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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STATEMENT OF RETAINED EARNINGS

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Date Balance (c)	Year to Previous Quarter/Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		729,502,158	726,160,557
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
4.1				
4.2				
4.3				
4.4				
4.5				
4.6				
4.7				
4.8				
4.9				
4.10				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
10.1				
10.2				
10.3				
10.4				
10.5				
10.6				
10.7				
10.8				
10.9				
10.10				
15	TOTAL Debits to Retained Earnings (Acct. 439)			

STATEMENT OF RETAINED EARNINGS

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Date Balance (c)	Year to Previous Quarter/Year to Date Balance (d)
16	Balance Transferred from Income (Account 433 less Account 418.1)		115,380,775	123,778,188
17	Appropriations of Retained Earnings (Acct. 436)			
17.1	Excess Earnings		(3,539,494)	(6,065,368)
17.2				
17.3				
17.4				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		(3,539,494)	(6,065,368)
23	Dividends Declared-Preferred Stock (Account 437)			
23.1				
23.2				
23.3				
23.4				
23.5				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
30.1	Dividends Declared - Common Stock		(129,264,336)	(119,739,230)
30.2				
30.3				
30.4				
30.5				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		(129,264,336)	(119,739,230)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		5,430,852	5,368,011
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		717,509,955	729,502,158
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
39.1	Appropriated Retained Earnings		55,057,810	51,518,316
39.2				
39.3				

STATEMENT OF RETAINED EARNINGS

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Date Balance (c)	Year to Previous Quarter/Year to Date Balance (d)
39.4				
39.5				
39.6				
45	TOTAL Appropriated Retained Earnings (Account 215)		55,057,810	51,518,316
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		55,057,810	51,518,316
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		772,567,765	781,020,474
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)		4,609,991	(13,577,380)
50	Equity in Earnings for Year (Credit) (Account 418.1)		39,795,257	23,555,382
51	(Less) Dividends Received (Debit)		5,000,000	5,000,000
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year		(430,852)	(368,011)
52.1	Corporate Costs Allocated to Subsidiaries		(430,852)	(368,011)
53	Balance-End of Year (Total lines 49 thru 52)		38,974,396	4,609,991

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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STATEMENT OF CASH FLOWS

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 117)	155,176,032	147,333,570
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	241,470,709	230,655,529
5	Amortization of (Specify) (footnote details)		
5.1	Amortization of Deferred Power and Natural Gas Costs	(77,882,317)	(52,577,211)
5.2	Amortization of Debt Expense	1,895,365	2,525,120
5.3	Amortization of Investment in Exchange Power		
8	Deferred Income Taxes (Net)	(26,131,896)	6,486,442
9	Investment Tax Credit Adjustment (Net)	(528,731)	(553,451)
10	Net (Increase) Decrease in Receivables	(57,081,996)	(25,394,061)
11	Net (Increase) Decrease in Inventory	(22,224,699)	(16,791,851)
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	83,122,813	36,379,201
14	Net (Increase) Decrease in Other Regulatory Assets	583,561	(12,914,300)
15	Net Increase (Decrease) in Other Regulatory Liabilities	10,248,033	(219,421)
16	(Less) Allowance for Other Funds Used During Construction	6,543,085	6,923,631
17	(Less) Undistributed Earnings from Subsidiary Companies	39,795,257	23,555,382
18	Other (provide details in footnote):		
18.1	Other (provide details in footnote):	(a) (141,411,327)	(c) (8,217,476)
18.2	Allowance for Doubtful Accounts	3,545,696	4,134,701
18.3	Changes in Other Non-Current Assets and Liabilities	6,069,824	(4,576,245)
18.4	Cash Paid for Settlement of Interest Rate Swaps	(17,035,230)	(17,568,000)
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	113,477,495	258,223,534
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(449,340,115)	(441,862,369)
27	Gross Additions to Nuclear Fuel		

STATEMENT OF CASH FLOWS

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction		
31	Other (provide details in footnote):		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(449,340,115)	(441,862,369)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	1,913,172	923,995
39	Investments in and Advances to Assoc. and Subsidiary Companies	(10,836,472)	(7,338,616)
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		
46	Loans Made or Purchased		
47	Collections on Loans		
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
53.1	Other	1,820,492	(45,145)
53.2	Dividends Received from Subsidiaries	5,000,000	5,000,000
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(451,442,923)	(443,322,135)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	399,856,000	140,000,000
62	Preferred Stock		
63	Common Stock	137,778,394	89,997,928
64	Other (provide details in footnote):		

STATEMENT OF CASH FLOWS

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
66	Net Increase in Short-Term Debt (c)	179,000,000	82,000,000
67	Other (provide details in footnote):		
70	Cash Provided by Outside Sources (Total 61 thru 69)	716,634,394	311,997,928
72	Payments for Retirement of:		
73	Long-term Debt (b)	(250,000,000)	
74	Preferred Stock		
75	Common Stock		(141,494)
76	Other (provide details in footnote):		
76.1	Debt Issuance Costs	(5,681,390)	(2,912,384)
76.2	Minimum Tax Withholdings	(1,462,256)	(993,608)
78	Net Decrease in Short-Term Debt (c)		
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	(129,060,998)	(118,210,572)
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	330,429,750	189,739,870
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	(7,535,678)	4,641,269
88	Cash and Cash Equivalents at Beginning of Period	13,273,752	8,632,483
90	Cash and Cash Equivalents at End of Period	5,738,074	13,273,752

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

[\(a\)](#) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities

Power and natural gas deferrals (1,797,792); Change in special deposits (141,014,015); Change in other current assets (6,946,745); Non-cash stock compensation 8,716,734; Gain on sale of property and equipment (1,747,858); Other 1,378,349.

[\(b\)](#) Concept: OtherRetirementsOfBalancesImpactingCashFlowsFromFinancingActivities

Payment of minimum tax withholdings for share-based payment awards

[\(c\)](#) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities

Power and natural gas deferrals 544,574; Change in special deposits (17,564,058); Change in other current assets 2,703,327; Non-cash stock compensation 4,712,916; Gain on sale of property and equipment (109,527); Other 1,171,392; Cash received on interest rate swap 323,900

[\(d\)](#) Concept: OtherRetirementsOfBalancesImpactingCashFlowsFromFinancingActivities

Payment of minimum tax withholdings for share-based payment awards

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Recquired Debt, and 257, Unamortized Gain on Recquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business

Avista Corp. (the Company) is primarily an electric and natural gas utility with certain other business ventures. Avista Corp. provides electric distribution and transmission, and natural gas distribution services in parts of eastern Washington and northern Idaho. Avista Corp. also provides natural gas distribution service in parts of northeastern and southwestern Oregon. Avista Corp. has electric generating facilities in Washington, Idaho, Oregon and Montana. Avista Corp. also supplies electricity to a small number of customers in Montana, most of whom are employees who operate the Company's Noxon Rapids generating facility.

Alaska Electric and Resource Company (AERC) is a wholly-owned subsidiary of Avista Corp. The primary subsidiary of AERC is Alaska Electric Light and Power (AEL&P), which comprises Avista Corp.'s regulated utility operations in Alaska.

Avista Capital, a wholly owned non-regulated subsidiary of Avista Corp., is the parent company of all of the subsidiary companies except AERC (and its subsidiaries).

Basis of Reporting

The financial statements include the assets, liabilities, revenues and expenses of the Company and have been prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission (FERC) as set forth in its applicable Uniform Systems of Accounts and published accounting releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP). As required by the FERC, the Company accounts for its investment in majority owned subsidiaries on the equity method rather than consolidating the assets, liabilities, revenues and expenses of these subsidiaries as required by U.S. GAAP. The accompanying financial statements include the Company's proportionate share of utility plant and related operations resulting from its interests in jointly owned plants. In addition, under the requirements of the FERC, there are differences from U.S. GAAP in the presentation of (1) current portion of long-term debt, (2) assets and liabilities for cost of removal of assets, (3) assets held for Sale, (4) regulatory assets and liabilities, (5) deferred income taxes associated with accounts other than utility property, plant and equipment, (6) comprehensive income, (7) unamortized debt issuance costs, (8) operating revenues and resource costs associated with settled energy contracts that are "booked out", (9) non-service portion of pension and other postretirement benefit costs, and (10) leases.

Use of Estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported for assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant estimates include:

- determining the market value of energy commodity derivative assets and liabilities,
- pension and other postretirement benefit plan obligations,
- contingent liabilities,
- goodwill impairment testing,
- recoverability of regulatory assets, and
- unbilled revenues.

Changes in these estimates and assumptions are considered reasonably possible and may have a material effect on the financial statements and thus actual results could differ from the amounts reported and disclosed herein.

System of Accounts

The accounting records of the Company's utility operations are maintained in accordance with the uniform system of accounts prescribed by the FERC and adopted by the state regulatory commissions in Washington, Idaho, Montana and Oregon.

Regulation

The Company is subject to state regulation in Washington, Idaho, Montana, Oregon and Alaska. The Company is also subject to federal regulation primarily by the FERC, as well as various other federal agencies with regulatory oversight of particular aspects of its operations.

Depreciation

For utility operations, depreciation expense is estimated by a method of depreciation accounting utilizing composite rates for utility plant. Such rates are designed to provide for retirements of properties at the expiration of their service lives. For utility operations, the ratio of depreciation provisions to average depreciable property was as follows for the years ended December 31:

	2022	2021
Avista Corp.		
Ratio of depreciation to average depreciable property	3.50%	3.54%

The average service lives for the following broad categories of utility plant in service are (in years):

Electric thermal/other production	26
Hydroelectric production	79
Electric transmission	50
Electric distribution	39
Natural gas distribution property	44
Other shorter-lived general plant	8

Allowance for Funds Used During Construction (AFUDC)

AFUDC represents the cost of both the debt and equity funds used to finance utility plant additions during the construction period. As prescribed by regulatory authorities, AFUDC is capitalized as a part of the cost of utility plant. The debt component of AFUDC is credited against total interest expense in the Statements of Income in the line item "capitalized interest." The equity component of AFUDC is included in the Statements of Income in the line item "other income-net." The Company is permitted, under established regulatory rate practices, to recover the capitalized AFUDC, and a reasonable return thereon, through its inclusion in rate base and the provision for depreciation after the related utility plant is placed in service. Cash inflow related to AFUDC does not occur until the related utility plant is placed in service and included in rate base.

The WUTC and IPUC have authorized Avista Corp. to calculate AFUDC using its allowed rate of return. To the extent amounts calculated using this rate exceed the AFUDC amounts calculated using the FERC formula, Avista Corp. capitalizes the excess as a regulatory asset. The regulatory asset associated with plant in service is amortized over the average useful life of Avista Corp.'s utility plant which is approximately 30 years. The regulatory asset associated with construction work in progress is not amortized until the plant is placed in service.

The effective AFUDC rate was the following for the years ended December 31:

	2022	2021
Avista Corp.	7.12%	7.19%

Income Taxes

Deferred income tax assets represent future income tax deductions the Company expects to utilize in future tax returns to reduce taxable income. Deferred income tax liabilities represent future taxable income the Company expects to recognize in future tax returns. Deferred tax assets and liabilities arise when there are temporary differences resulting from differing treatment of items for tax and accounting purposes. A deferred income tax asset or liability is determined based on the enacted tax rates that will be in effect when the temporary differences between the financial statement carrying amounts and tax basis of existing assets and liabilities are expected to be reported in the Company's income tax returns. The effect on deferred income taxes from a change in tax rates is recognized in income in the period that includes the enactment date unless a regulatory order specifies deferral of the effect of the change in tax rates over a longer period of time. The Company establishes a valuation allowance when it is more likely than not that all, or a portion, of a deferred tax asset will not be realized. Deferred income tax assets and liabilities and regulatory assets and liabilities are established for income tax benefits flowed through to customers.

The Company's largest deferred income tax item is the difference between the book and tax basis of utility plant. This item results from the temporary difference on depreciation expense. In early tax years, this item is recorded as a deferred income tax liability that will eventually reverse and become subject to income tax in later tax years.

The Company did not incur any penalties on income tax positions in 2022 or 2021. The Company would recognize interest accrued related to income tax positions as interest expense and any penalties incurred as other operating expense.

Stock-Based Compensation

The Company currently issues three types of stock-based compensation awards - restricted shares, market-based awards and performance-based awards. Historically, these stock compensation awards have not been material to the Company's overall financial results. Compensation cost relating to share-based payment transactions is recognized in the Company's financial statements based on the fair value of the equity instruments issued and recorded over the requisite service period.

The Company recorded stock-based compensation expense (included in other operating expenses) and income tax benefits in the Statements of Income of the following amounts for the years ended December 31 (dollars in thousands):

	2022	2021
Stock-based compensation expense	\$ 7,567	\$ 4,713
Income tax benefits	1,589	990
Excess tax expenses on settled share-based employee payments	(19)	(909)

Restricted share awards vest in equal thirds each year over 3 years and are payable in Avista Corp. common stock at the end of each year if the service condition is met. Restricted stock is valued at the close of market of the Company's common stock on the grant date.

Total Shareholder Return (TSR) awards are market-based awards and Cumulative Earnings Per Share (CEPS) awards are performance awards. Both types of awards vest after a period of 3 years and are payable in cash or Avista Corp. common stock at the end of the three-year period. The method of settlement is at the discretion of the Company and historically the Company has settled these awards through issuance of Avista Corp. common stock and intends to continue this practice. Both types of awards entitle the recipients to dividend equivalent rights, are subject to forfeiture under certain circumstances, and are subject to meeting specific market or performance conditions. Based on the level of attainment of the market or performance conditions, the amount of cash paid or common stock issued will range from 0 to 200 percent of the initial awards granted. Dividend equivalent rights are accumulated and paid out only on shares that eventually vest and have met the market and performance conditions.

The Company accounts for both the TSR awards and CEPS awards as equity awards and compensation cost for these awards is recognized over the requisite service period, provided that the requisite service period is rendered. For TSR awards, if the market condition is not met at the end of the three-year service period, there will be no change in the cumulative amount of compensation cost recognized, since the awards are still considered vested even though the market metric was not met. For CEPS awards, at the end of the three-year service period, if the internal performance metric of cumulative earnings per share is not met, all compensation cost for these awards is reversed as these awards are not considered vested.

The fair value of each TSR award is estimated on the date of grant using a statistical model that incorporates the probability of meeting the market targets based on historical returns relative to a peer group. The estimated fair value of the CEPS awards was estimated on the date of grant as the share price of Avista Corp. common stock on the date of grant.

The following table summarizes the number of grants, vested and unvested shares, earned shares (based on market metrics), and other pertinent information related to the Company's stock compensation awards for the years ended December 31:

	2022	2021
Restricted Shares		
Shares granted during the year	115,746	62,594
Shares vested during the year	44,829	34,854
Unvested shares at end of year	157,860	96,127
Unrecognized compensation expense at end of year		

(in thousands)	\$ 3,923	\$ 2,215
TSR Awards		
TSR shares granted during the year	69,814	64,910
TSR shares vested during the year	43,730	77,174
TSR shares earned based on market metrics	48,890	58,652
Unvested TSR shares at end of year	130,567	107,854
Unrecognized compensation expense at end of year (in thousands)	\$ 3,533	\$ 2,653
CEPS Awards		
CEPS shares granted during the year	69,814	64,910
CEPS shares vested during the year	43,730	38,590
CEPS shares earned based on market metrics		26,627
Unvested CEPS shares at end of year	130,567	107,854
Unrecognized compensation expense at end of year (in thousands)	\$ 2,471	\$ 1,223

Outstanding restricted, TSR and CEPS share awards include a dividend component that is paid in cash. A liability for the dividends payable related to these awards is accrued as dividends are announced throughout the life of the award. As of December 31, 2022 and 2021, the Company had recognized a liability of \$1.7 million and \$1.5 million, respectively, related to the dividend equivalents payable on the outstanding and unvested share grants.

Cash and Cash Equivalents

For the purposes of the Statements of Cash Flows, the Company considers all temporary investments with a maturity of three months or less when purchased to be cash equivalents.

Allowance for Doubtful Accounts

The Company maintains an allowance for doubtful accounts to provide for estimated and potential losses on accounts receivable. The Company determines the allowance for utility and other customer accounts receivable based on historical write-offs as compared to accounts receivable and operating revenues. Additionally, the Company establishes specific allowances for certain individual accounts. **Utility Plant in Service**

The cost of additions to utility plant in service, including AFUDC and replacements of units of property and improvements, is capitalized. The cost of depreciable units of property retired plus the cost of removal less salvage is charged to accumulated depreciation.

Asset Retirement Obligations (ARO)

The Company records the fair value of a liability for an ARO in the period in which it is incurred. When the liability is initially recorded, the associated costs of the ARO are capitalized as part of the carrying amount of the related long-lived asset. The liability is accreted to its present value each period and the related capitalized costs are depreciated over the useful life of the related asset. In addition, if there are changes in the estimated timing or estimated costs of the AROs, adjustments are recorded during the period new information becomes available as an increase or decrease to the liability, with the offset recorded to the related long-lived asset. Upon retirement of the asset, the Company either settles the ARO for its recorded amount or recognizes a regulatory asset or liability for the difference, which will be surcharged/refunded to customers through the ratemaking process. The Company records regulatory assets and liabilities for the difference between asset retirement costs currently recovered in rates and AROs recorded since asset retirement costs are recovered through rates charged to customers (see Note 6 for further discussion of the Company's AROs).

Derivative Assets and Liabilities

Derivatives are recorded as either assets or liabilities on the Balance Sheets measured at estimated fair value.

The Washington Utilities and Transportation Commission (WUTC) and the Idaho Public Utilities Commission (IPUC) issued accounting orders authorizing Avista Corp. to offset energy commodity derivative assets or liabilities with a regulatory asset or liability. This accounting treatment is intended to defer the recognition of mark-to-market gains and losses on energy commodity transactions until the period of delivery. Realized benefits and costs result in adjustments to retail rates through Purchase Gas Adjustments (PGAs), the Energy Recovery Mechanism (ERM) in Washington, the Power Cost Adjustment (PCA) mechanism in Idaho, and periodic general rates cases. The resulting regulatory assets associated with energy commodity derivative instruments have been concluded to be probable of recovery through future rates.

Substantially all forward contracts to purchase or sell power and natural gas are recorded as derivative assets or liabilities at estimated fair value with an offsetting regulatory asset or liability. Contracts that are not considered derivatives are accounted for on the accrual basis until they are settled or realized unless there is a decline in the fair value of the contract that is determined to be other-than-temporary.

For interest rate swap derivatives, Avista Corp. records all mark-to-market gains and losses in each accounting period as assets and liabilities, as well as offsetting regulatory assets and liabilities, such that there is no income statement impact. The interest rate swap derivatives are risk management tools similar to energy commodity derivatives. Upon settlement of interest rate swap derivatives, the regulatory asset or liability is amortized as a component of interest expense over the term of the associated debt. The Company records an offset of interest rate swap derivative assets and liabilities with regulatory assets and liabilities, based on the prior practice of the commissions to provide recovery through the ratemaking process.

The Company has multiple master netting agreements with a variety of entities that allow for cross-commodity netting of derivative agreements with the same counterparty (i.e. power derivatives can be netted with natural gas derivatives). In addition, some master netting agreements allow for the netting of commodity derivatives and interest rate swap derivatives for the same counterparty. The Company does not have any agreements which allow for cross-affiliate netting among multiple affiliated legal entities. The Company nets all derivative instruments when allowed by the agreement for presentation in the Balance Sheets.

Fair Value Measurements

Fair value represents the price that would be received when selling an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants at the measurement date. Energy commodity derivative assets and liabilities, deferred compensation assets, as well as derivatives related to interest rate swap derivatives and foreign currency exchange derivatives, are reported at estimated fair value on the Balance Sheets. See Note 13 for the Company's fair value disclosures.

Regulatory Deferred Charges and Credits

The Company prepares its financial statements in accordance with regulatory accounting practices because:

rates for regulated services are established by or subject to approval by independent third-party regulators,

the regulated rates are designed to recover the cost of providing the regulated services, and

in view of demand for the regulated services and the level of competition, it is reasonable to assume that rates can be charged to and collected from customers at levels that will recover costs.

Regulatory accounting practices require that certain costs and/or obligations (such as incurred power and natural gas costs not currently reflected in rates, but expected to be recovered or refunded in the future), are reflected as deferred charges or credits on the Balance Sheets. These costs and/or obligations are not reflected in the Statements of Income until the period during which matching revenues are recognized. The Company also has decoupling revenue deferrals. See Note 2 for discussion on decoupling revenue deferrals.

If at some point in the future the Company determines that it no longer meets the criteria for continued application of regulatory accounting practices for all or a portion of its regulated operations, the Company could be:

required to write off its regulatory assets, and

precluded from the future deferral of costs or decoupled revenues not recovered through rates at the time such amounts are incurred, even if the Company expected to recover these amounts from customers in the future.

Unamortized Debt Expense

Unamortized debt expense includes debt issuance costs that are amortized over the life of the related debt.

Unamortized Debt Repurchase Costs

For the Company's Washington regulatory jurisdiction and for any debt repurchases beginning in 2007 in all jurisdictions, premiums and discounts paid to repurchase debt are amortized over the remaining life of the original debt that was repurchased or, if new debt is issued in connection with the repurchase, these amounts are amortized over the life of the new debt. In the Company's other regulatory jurisdictions, premiums or discounts paid to repurchase debt prior to 2007 are being amortized over the average remaining maturity of outstanding debt when no new debt was issued in connection with the debt repurchase. The premium and discount costs are recovered or returned to customers through retail rates as a component of interest expense.

Appropriated Retained Earnings

In accordance with the hydroelectric licensing requirements of section 10(d) of the Federal Power Act (FPA), the Company maintains an appropriated retained earnings account for any earnings in excess of the specified rate of return on the Company's investment in the licenses for its various hydroelectric projects. Per section 10(d) of the FPA, the Company must maintain these excess earnings in an appropriated retained earnings account until the termination of the licensing agreements or apply them to reduce the net investment in the licenses of the hydroelectric projects at the discretion of the FERC. The Company calculates the earnings in excess of the specified rate of return on an annual basis, usually during the second quarter.

The appropriated retained earnings amounts included in retained earnings were as follows as of December 31 (dollars in thousands):

	2022	2021
Appropriated retained earnings	\$ 55,058	\$ 51,518

Contingencies

The Company has unresolved regulatory, legal and tax issues which have inherently uncertain outcomes. The Company accrues a loss contingency if it is probable that a liability has been incurred and the amount of the loss or impairment can be reasonably estimated. The Company also discloses loss contingencies that do not meet these conditions for accrual, if there is a reasonable possibility that a material loss may be incurred. As of December 31, 2022, the Company has not recorded any significant amounts related to unresolved contingencies. See Note 15 for further discussion of the Company's commitments and contingencies.

Equity in Earnings (Losses) of Subsidiaries

The Company records all the earnings (losses) from its subsidiaries under the equity method. The Company had the following equity in earnings (losses) of its subsidiaries for the years ended December 31 (dollars in thousands):

	2022	2021
Avista Capital	\$ 32,423	\$ 16,645
AERC	7,372	6,910
Total equity in earnings of subsidiary companies	\$ 39,795	\$ 23,555

Subsequent Events

Management has evaluated the impact of events occurring after December 31, 2021 up to February 21, 2023, the date that Avista Corp.'s U.S. GAAP financial statements were issued and has updated such evaluation for disclosure purposes through the date of this filing. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

NOTE 2. REVENUE

ASC 606 defines the core principle of the revenue recognition model is that an entity should identify the various performance obligations in a contract, allocate the transaction price among the performance obligations and recognize revenue when (or as) the entity satisfies each performance obligation.

Utility Revenues

Revenue from Contracts with Customers

General

The majority of Avista Corp.'s revenue is from rate-regulated sales of electricity and natural gas to retail customers, which has two performance obligations, (1) having service available for a specified period (typically a month at a time) and (2) the delivery of energy to customers. The total energy price generally has a fixed component (basic charge) related to having service available and a usage-based component, related to the delivery and consumption of energy. The commodity is sold and/or delivered to and consumed by the customer simultaneously, and the provisions of the relevant utility commission authorization determine the charges the Company may bill the customer. Since all revenue recognition criteria are met upon the delivery of energy to customers, revenue is recognized immediately.

In addition, the sale of electricity and natural gas is governed by the various state utility commissions, which set rates, charges, terms and conditions of service, and prices. Collectively, these rates, charges, terms and conditions are included in a "tariff," which governs all aspects of the provision of regulated services. Tariffs are only permitted to be changed through a rate-setting process involving an independent, third-party regulator empowered by statute to establish rates that bind customers. Thus, all regulated sales by the Company are conducted subject to the regulator-approved tariff.

Tariff sales involve the current provision of commodity service (electricity and/or natural gas) to customers for a price that generally has a basic charge and a usage-based component. Tariff rates also include certain pass-through costs to customers such as natural gas costs, retail revenue credits and other miscellaneous regulatory items that do not impact net income, but can cause total revenue to fluctuate significantly up or down compared to previous periods. The commodity is sold and/or delivered to and consumed by the customer simultaneously, and the provisions of the relevant tariff determine the charges the Company may bill the customer, payment due date, and other pertinent rights and obligations of both parties. Generally, tariff sales do not involve a written contract. Since all revenue recognition criteria are met upon the delivery of energy to customers, revenue is recognized immediately at that time.

Unbilled Revenue from Contracts with Customers

The determination of the volume of energy sales to individual customers is based on the reading of their meters, which occurs on a systematic basis throughout the month (once per month for each individual customer). At the end of each calendar month, the amount of energy delivered to customers since the date of the last meter reading is estimated and the corresponding unbilled revenue is estimated and recorded. The Company's estimate of unbilled revenue is based on:

- the number of customers,
- tariff rates,
- meter reading dates,
- actual native load for electricity,
- actual throughput for natural gas, and
- electric line losses and natural gas system losses.

Any difference between actual and estimated revenue is automatically corrected in the following month when the meter reading and customer billing occurs.

Accounts receivable includes unbilled energy revenues of the following amounts as of December 31 (dollars in thousands):

	2022	2021
Unbilled accounts receivable	\$ 78,873	\$ 71,752

Non-Derivative Wholesale Contracts

The Company has certain wholesale contracts which are not accounted for as derivatives and, accordingly, are within the scope of ASC 606 and considered revenue from contracts with customers. Revenue is recognized as energy is delivered to the customer or the service is available for specified period of time, consistent with the discussion of rate regulated sales above.

Alternative Revenue Programs (Decoupling)

ASC 606 retained existing GAAP associated with alternative revenue programs, which specified that alternative revenue programs are contracts between an entity and a regulator of utilities, not a contract between an entity and a customer. GAAP requires that an entity present revenue arising from alternative revenue programs separately from revenues arising from contracts with customers on the Statements of Income. The Company's decoupling mechanisms (also known as a FCA in Idaho) qualify as alternative revenue programs. Decoupling revenue deferrals are recognized in the Statements of Income during the period they occur (i.e. during the period of revenue shortfall or excess due to fluctuations in customer usage), subject to certain limitations, and a regulatory asset or liability is established which will be surcharged or rebated to customers in future periods. GAAP requires that for any alternative revenue program, like decoupling, the revenue must be expected to be collected from customers within 24 months of the deferral to qualify for recognition in the Statements of Income. Any amounts included in the Company's decoupling program that are not expected to be collected from customers within 24 months are not recorded in the financial statements until the period in which revenue recognition criteria are met. The amounts expected to be collected from customers within 24 months represents an estimate which must be made by the Company on an ongoing basis due to it being based on the volumes of electric and natural gas sold to customers on a go-forward basis.

The Company records alternative program revenues under the gross method, which is to amortize the decoupling regulatory asset/liability to the alternative revenue program line item on the Statements of Income as it is collected from or refunded to customers. The cash passing between the Company and the customers is presented in revenue from contracts with customers since it is a portion of the overall tariff paid by customers. This method results in a gross-up to both revenue from contracts with customers and revenue from alternative revenue programs, but has a net zero impact on total revenue. Depending on whether the previous deferral balance being amortized was a regulatory asset or regulatory liability, and depending on the size and direction of the current year deferral of surcharges and/or rebates to customers, it could result in negative alternative revenue program revenue during the year.

Derivative Revenue

Most wholesale electric and natural gas transactions (including both physical and financial transactions), and the sale of fuel are considered derivatives, which are specifically scoped out of ASC 606. As such, these revenues are disclosed separately from revenue from contracts with customers. Revenue is recognized for these items upon the settlement/expiration of the derivative contract. Derivative revenue includes those transactions that are entered into and settled within the same month.

Other Utility Revenue

Other utility revenue includes rent, sales of materials, late fees and other charges that do not represent contracts with customers. This revenue is scoped out of ASC 606, as this revenue does not represent items where a customer is a party that has contracted with the Company to obtain goods or services that are an output of the Company's ordinary activities in exchange for consideration. As such, these revenues are presented separately from revenue from contracts with customers.

Other Considerations for Utility Revenues

Gross Versus Net Presentation

Utility-related taxes collected from customers (primarily state excise taxes and city utility taxes) are taxes imposed on Avista Corp. as opposed to being imposed on customers; therefore, Avista Corp. is the taxpayer and records these transactions on a gross basis in revenue from contracts with customers and operating expense (taxes other than income taxes

Utility-related taxes that were included in revenue from contracts with customers were as follows for the years ended December 31 (dollars in thousands):

	2022	2021
Utility-related taxes	\$ 69,931	\$ 62,736

Significant Judgments and Unsatisfied Performance Obligations

The only significant judgments involving revenue recognition are estimates surrounding unbilled revenue and receivables from contracts with customers and estimates surrounding the amount of decoupling revenues that will be collected from customers within 24 months (discussed above).

The Company has certain capacity arrangements, where the Company has a contractual obligation to provide either electric or natural gas capacity to its customers for a fixed fee. Most of these arrangements are paid for in arrears by the customers and do not result in deferred revenue and only result in receivables from the customers. The Company does have one capacity agreement where the customer makes payments throughout the year. As of December 31, 2022, the Company estimates it had unsatisfied capacity performance obligations of \$11.7 million, which will be recognized as revenue in future periods as the capacity is provided to the customers. These performance obligations are not reflected in the financial statements, as the Company has not received payment for these services.

Disaggregation of Total Operating Revenue

	2022	2021
Revenue from contracts with customers	\$ 1,410,638	\$ 1,244,314
Derivative revenues	366,766	247,676
Alternative revenue programs	(33,356)	(6,635)
Deferrals and amortizations for rate refunds to customers	(347)	1,093
Other utility revenues	9,475	9,138
Total	1,753,176	1,495,586

The following table disaggregates total operating revenue by source for the years ended December 31 (dollars in thousands):

Utility Revenue from Contracts with Customers by Type and Service

The following table disaggregates revenue from contracts with customers associated with the Company's electric operations for the years ended December 31 (dollars in thousands):

	2022	2021
ELECTRIC OPERATIONS		
Revenue from contracts with customers		
Residential	\$ 414,823	\$ 394,717
Commercial and governmental	338,656	326,173
Industrial	118,351	117,165
Public street and highway lighting	7,483	7,472
Total retail revenue	879,313	845,527
Transmission	32,307	21,005
Other revenue from contracts with customers	49,920	33,870
Total revenue from contracts with customers	\$ 961,540	\$ 900,402

The following table disaggregates revenue from contracts with customers associated with the Company's natural gas operations for the years ended December 31 (dollars in thousands):

	2022	2021
NATURAL GAS OPERATIONS		
Revenue from contracts with customers		
Residential	\$ 284,452	\$ 221,405
Commercial	139,923	100,819
Industrial and interruptible	10,471	7,796
Total retail revenue	434,846	330,020
Transportation	8,627	8,547
Other revenue from contracts with customers	5,625	5,345

Total revenue from contracts with customers	\$	449,098	\$	343,912
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NOTE 3. LEASES

ASC 842 outlines a model for lease accounting. The core principle of the model is that an entity should recognize the ROU assets and liabilities from leases on the balance sheet and depreciate or amortize the asset and liability over the term of the lease, as well as provide disclosure to enable users of the financial statements to assess the amount, timing, and uncertainty of cash flows from leases. For regulatory reporting, the FERC provided prescribed accounts for the ROU assets and liabilities, with the ROU assets being included in utility plant (FERC account 101) and the lease liabilities being included in capital lease obligations (FERC account 227). These accounts are different than the accounts allowed for in GAAP reporting, which results in a FERC/GAAP difference.

Significant Judgments and Assumptions

The Company determines if an arrangement is a lease, as well as its classification, at its inception.

ROU assets represent the Company's right to use an underlying asset for the lease term, and lease liabilities represent the Company's obligation to make lease payments. Operating lease ROU assets and lease liabilities are recognized at the commencement date of the agreement based on the present value of lease payments over the lease term. As most of the Company's leases do not provide an implicit rate, the Company uses its incremental borrowing rate based on the information available at the commencement date to determine the present value of lease payments. The implicit rate is used when it is readily determinable. The operating lease ROU assets also include any lease payments made and exclude lease incentives, if any, that accrue to the benefit of the lessee.

Lease terms may include options to extend or terminate the lease when it is reasonably certain the Company will exercise that option. Lease expense is recognized on a straight-line basis over the lease term. The difference between lease expense and cash paid for leased assets is recognized as a regulatory asset or regulatory liability.

Description of Leases

Operating Leases

The Company's most significant operating lease is with the State of Montana associated with submerged land around the Company's hydroelectric facilities in the Clark Fork River basin, which expires in 2046. The terms of this lease are subject to adjustment - depending on the outcome of ongoing litigation between the State of Montana and NorthWestern. In addition, the State of Montana and Avista Corp. are engaged in litigation regarding lease terms, including how much money, if any, the State of Montana should return to Avista Corp. Amounts recorded for this lease are uncertain and amounts may change in the future depending on the outcome of the ongoing litigation. Any reduction in future lease payments or the return of previously paid amounts to Avista Corp. will be included in the future ratemaking process.

In addition to the lease with the State of Montana, the Company also has other operating leases for land associated with its utility operations, as well as communication sites which support network and radio communications within its service territory. The Company's leases have remaining terms of 1 to 71 years. Most of the Company's leases include options to extend the lease term for periods of 5 to 50 years. Options are exercised at the Company's discretion.

Certain of the Company's lease agreements include rental payments which are periodically adjusted over the term of the agreement based on the consumer price index. The Company's lease agreements do not include any material residual value guarantees or material restrictive covenants.

Avista Corp. does not record leases with a term of 12 months or less in the Balance Sheets. Total short-term lease costs for the year ended December 31, 2022 are immaterial.

	2022	2021
Operating lease cost:		
Fixed lease cost	\$ 4,986	\$ 4,970
Variable lease cost	1,567	1,180
Total operating lease cost	\$ 6,553	\$ 6,150

The components of lease expense were as follows for the year ended December 31 (dollars in thousands):

Supplemental cash flow information related to leases was as follows for the year ended December 31 (dollars in thousands):

	2022	2021
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash outflows:		
Operating lease payments	\$ 4,828	\$ 4,805

Supplemental balance sheet information related to leases was as follows for December 31 (dollars in thousands):

	December 31, 2022	December 31, 2021
Operating Leases		
Operating lease ROU assets (Utility Plant)	\$ 68,238	\$ 70,133
Obligations under capital lease - current	\$ 4,349	\$ 4,301
Obligations under capital lease - noncurrent	64,284	66,068
Total operating lease liabilities	\$ 68,633	\$ 70,369
Weighted Average Remaining Lease Term		
Operating leases	23.28 years	24.22 years
Weighted Average Discount Rate		
Operating leases	4.28	% 4.28

Maturities of lease liabilities (including principal and interest) were as follows as of December 31, 2022 (dollars in thousands):

	Operating Leases
2023	\$ 4,850
2024	4,877
2025	4,884
2026	4,869
2027	4,880
Thereafter	86,991
Total lease payments	\$ 111,351
Less: imputed interest	(42,718)
Total	\$ 68,633

Maturities of lease liabilities (including principal and interest) were as follows as of December 31, 2021 (dollars in thousands):

	Operating Leases
2022	\$ 4,820
2023	4,849
2024	4,875

2025	4,882
2026	4,867
Thereafter	91,845
Total lease payments	\$ 116,138
Less: imputed interest	(45,769)
Total	\$ 70,369

NOTE 4. DERIVATIVES AND RISK MANAGEMENT

Energy Commodity Derivatives

Avista Corp. is exposed to market risks relating to changes in electricity and natural gas commodity prices and certain other fuel prices. Market risk is, in general, the risk of fluctuation in the market price of the commodity being traded and is influenced primarily by supply and demand. Market risk includes the fluctuation in the market price of associated derivative commodity instruments. Avista Corp. utilizes derivative instruments, such as forwards, futures, swap derivatives and options in order to manage the various risks relating to these commodity price exposures. Avista Corp. has an energy resources risk policy and control procedures to manage these risks.

As part of Avista Corp.'s resource procurement and management operations in the electric business, the Company engages in an ongoing process of resource optimization, which involves the economic selection from available energy resources to serve Avista Corp.'s load obligations and the use of these resources to capture available economic value through wholesale market transactions. These include sales and purchases of electric capacity and energy, fuel for electric generation, and derivative contracts related to capacity, energy and fuel. Such transactions are part of the process of matching resources with load obligations and hedging a portion of the related financial risks. These transactions range from terms of intra-hour up to multiple years.

As part of its resource procurement and management of its natural gas business, Avista Corp. makes continuing projections of its natural gas loads and assesses available natural gas resources including natural gas storage availability. Natural gas resource planning typically includes peak requirements, low and average monthly requirements and delivery constraints from natural gas supply locations to Avista Corp.'s distribution system. However, daily variations in natural gas demand can be significantly different than monthly demand projections. On the basis of these projections, Avista Corp. plans and executes a series of transactions to hedge a portion of its projected natural gas requirements through forward market transactions and derivative instruments. These transactions may extend as much as three natural gas operating years (November through October) into the future. Avista Corp. also leaves a significant portion of its natural gas supply requirements unhedged for purchase in short-term and spot markets.

Avista Corp. plans for sufficient natural gas delivery capacity to serve its retail customers for a theoretical peak day event. Avista Corp. generally has more pipeline and storage capacity than what is needed during periods other than a peak day. Avista Corp. optimizes its natural gas resources by using market opportunities to generate economic value that mitigates the fixed costs. Avista Corp. also optimizes its natural gas storage capacity by purchasing and storing natural gas when prices are traditionally lower, typically in the summer, and withdrawing during higher priced months, typically during the winter. However, if market conditions and prices indicate that Avista Corp. should buy or sell natural gas at other times during the year, Avista Corp. engages in optimization transactions to capture value in the marketplace. Natural gas optimization activities include, but are not limited to, wholesale market sales of surplus natural gas supplies, purchases and sales of natural gas to optimize use of pipeline and storage capacity, and participation in the transportation capacity release market.

The following table presents the underlying energy commodity derivative volumes as of December 31, 2022 that are expected to be delivered in each respective year (in thousands of MWhs and mmBTUs):

Year	Purchases				Sales			
	Electric Derivatives		Gas Derivatives		Electric Derivatives		Gas Derivatives	
	Physical (1) MWh	Financial (1) MWh	Physical (1) mmBTUs	Financial (1) mmBTUs	Physical (1) MWh	Financial (1) MWh	Physical (1) mmBTUs	Financial (1) mmBTUs
2023	5		19,140	79,253	136	1,011	4,145	29,473
2024			533	30,658			1,370	9,668
2025			450	4,895			1,115	1,125

As of December 31, 2022, there are no expected deliveries of energy commodity derivatives after 2025.

The following table presents the underlying energy commodity derivative volumes as of December 31, 2021 that were expected to be delivered in each respective year (in thousands of MWhs and mmBTUs):

Year	Purchases				Sales			
	Electric Derivatives		Gas Derivatives		Electric Derivatives		Gas Derivatives	
	Physical (1) MWh	Financial (1) MWh	Physical (1) mmBTUs	Financial (1) mmBTUs	Physical (1) MWh	Financial (1) MWh	Physical (1) mmBTUs	Financial (1) mmBTUs
2022	129		7,114	61,405	234	452	3,933	31,485
2023			378	23,218			1,360	9,323
2024			228	3,413			1,370	228
2025							1,115	

As of December 31, 2021, there were no expected deliveries of energy commodity derivatives after 2025.

(1) Physical transactions represent commodity transactions in which Avista Corp. will take or make delivery of either electricity or natural gas; financial transactions represent derivative instruments with delivery of cash in the amount of the benefit or cost but with no physical delivery of the commodity, such as futures, swap derivatives, options, or forward contracts.

The electric and natural gas derivative contracts above will be included in either power supply costs or natural gas supply costs during the period they are scheduled to be delivered and will be included in the various deferral and recovery mechanisms (ERM, PCA, and PGAs), or in the general rate case process, and are expected to be collected through retail rates from customers.

Foreign Currency Exchange Derivatives

A significant portion of Avista Corp.'s natural gas supply (including fuel for power generation) is obtained from Canadian sources. Most of those transactions are executed in U.S. dollars, which avoids foreign currency risk. A portion of Avista Corp.'s short-term natural gas transactions and long-term Canadian transportation contracts are committed based on Canadian currency prices. The short term natural gas transactions are settled within 60 days with U.S. dollars. Avista Corp. hedges a portion of the foreign currency risk by purchasing Canadian currency exchange derivatives when such commodity transactions are initiated. The foreign currency exchange derivatives and the unhedged foreign currency risk have not had a material effect on Avista Corp.'s financial condition, results of operations or cash flows and these differences in cost related to currency fluctuations are included with natural gas supply costs for ratemaking.

The following table summarizes the foreign currency exchange derivatives that Avista Corp. has outstanding as of December 31 (dollars in thousands):

	2022	2021
Number of contracts	19	25
Notional amount (in United States dollars)	\$ 8,563	\$ 8,571
Notional amount (in Canadian dollars)	11,659	10,957

Interest Rate Swap Derivatives

Avista Corp. is affected by fluctuating interest rates related to a portion of its existing debt, and future borrowing requirements. Avista Corp. hedges a portion of its interest rate risk with financial derivative instruments, which may include interest rate swap derivatives and U.S. Treasury lock agreements. These interest rate swap derivatives and U.S Treasury lock agreements are considered economic hedges against fluctuations in future cash flows associated with anticipated debt issuances.

The following table summarizes the unsettled interest rate swap derivatives that Avista Corp. has outstanding as of the balance sheet date indicated below (dollars in thousands):

Balance Sheet Date	Number of Contracts	Notional Amount	Mandatory Cash Settlement Date
December 31, 2022	4	\$ 40,000	2023
	1	10,000	2024
December 31, 2021	13	\$ 140,000	2022

	2	20,000	2023
	1	10,000	2024

See Note 11 for discussion of the bond purchase agreement and the related settlement of interest rate swaps in connection with the pricing of the bonds in March 2022.

The fair value of outstanding interest rate swap derivatives can vary significantly from period to period depending on the total notional amount of swap derivatives outstanding and fluctuations in market interest rates compared to the interest rates fixed by the swaps. Avista Corp. is required to make cash payments to settle the interest rate swap derivatives when the fixed rates are higher than prevailing market rates at the date of settlement. Conversely, Avista Corp. receives cash to settle its interest rate swap derivatives when prevailing market rates at the time of settlement exceed the fixed swap rates.

Summary of Outstanding Derivative Instruments

The amounts recorded on the Balance Sheets as of December 31, 2022 and December 31, 2021 reflect the offsetting of derivative assets and liabilities where a legal right of offset exists.

The following table presents the fair values and locations of derivative instruments recorded on the Balance Sheets as of December 31, 2022 (dollars in thousands):

Derivative and Balance Sheet Location	Fair Value			Net Asset (Liability) on Balance Sheet
	Gross Asset	Gross Liability	Collateral Netting	
Foreign currency exchange derivatives				
Derivative instrument assets current	\$ 43	\$	\$	\$ 43
Derivative instrument liabilities current		(3)		(3)
Interest rate swap derivatives				
Derivative instrument assets current	8,536			8,536
Long-term portion of derivative assets	2,648			2,648
Derivative instrument liabilities current		(52)		(52)
Energy commodity derivatives				
Derivative instrument assets current	32,257	(22,638)		9,619
Long-term portion of derivative assets	312	(16)		296
Derivative instrument liabilities current	107,902	(229,607)	94,850	(26,855)
Long-term portion of derivative liabilities	6,049	(24,530)	10,589	(7,892)
Total derivative instruments recorded on the balance sheet	\$ 157,704	\$ (276,846)	\$ 105,439	\$ (13,703)

The following table presents the fair values and locations of derivative instruments recorded on the Balance Sheets as of December 31, 2021 (dollars in thousands):

Derivative and Balance Sheet Location	Fair Value			Net Asset (Liability) on Balance Sheet
	Gross Asset	Gross Liability	Collateral Netting	
Foreign currency exchange derivatives				
Derivative instrument liabilities current	\$	\$ (19)	\$	\$ (19)
Interest rate swap derivatives				
Long-term portion of derivative assets	1,149			1,149
Derivative instrument liabilities current	1,170	(25,196)		(24,026)
Long-term portion of derivative liabilities		(78)		(78)
Energy commodity derivatives				
Derivative instrument assets current	1,506	(107)		1,399
Long-term portion of derivative assets	6,844	(5,335)		1,509
Derivative instrument liabilities current	25,771	(39,616)	9,089	(4,756)
Long-term portion of derivative liabilities	141	(4,589)		(4,448)
Total derivative instruments recorded on the balance sheet	\$ 36,581	\$ (74,940)	\$ 9,089	\$ (29,270)

Exposure to Demands for Collateral

Avista Corp.'s derivative contracts often require collateral (in the form of cash or letters of credit) or other credit enhancements, or reductions or terminations of a portion of the contract through cash settlement. In the event of a downgrade in Avista Corp.'s credit ratings or changes in market prices, additional collateral may be required. In periods of price volatility, the level of exposure can change significantly. As a result, sudden and significant demands may be made against Avista Corp.'s credit facilities and cash. Avista Corp. actively monitors the exposure to possible collateral calls and takes steps to mitigate capital requirements.

The following table presents Avista Corp.'s collateral outstanding related to its derivative instruments as of December 31 (dollars in thousands):

	2022	2021
Energy commodity derivatives		
Cash collateral posted	\$ 171,581	\$ 30,567
Letters of credit outstanding	49,425	34,000
Balance sheet offsetting (cash collateral against net derivative positions)	105,439	9,089

There were no letters of credit outstanding related to interest rate swap derivatives as of December 31, 2022 and December 31, 2021.

Certain of Avista Corp.'s derivative instruments contain provisions that require Avista Corp. to maintain an "investment grade" credit rating from the major credit rating agencies. If Avista Corp.'s credit ratings were to fall below "investment grade," it would be in violation of these provisions, and the counterparties to the derivative instruments could request immediate payment or demand immediate and ongoing collateralization on derivative instruments in net liability positions.

The following table presents the aggregate fair value of all derivative instruments with credit-risk-related contingent features that are in a liability position and the amount of additional collateral Avista Corp. could be required to post as of December 31 (dollars in thousands):

	2022	2021
Interest rate swap derivatives		
Liabilities with credit-risk-related contingent features	\$ 52	\$ 25,274
Additional collateral to post	52	25,274

NOTE 5. JOINTLY OWNED ELECTRIC FACILITIES

The Company has a 15 percent ownership interest in Units 3 and 4 of the Colstrip generating station, a coal-fired plant located in southeastern Montana, and provides financing for its ownership interest in the project. Pursuant to the ownership and operating agreements among the co-owners, the Company's share of related fuel costs as well as operating expenses for plant in service are included in the corresponding accounts in the Statements of Income. The Company's share of utility plant in service for Colstrip and accumulated depreciation (inclusive of the ARO assets and accumulated amortization) were as follows as of December 31 (dollars in thousands):

	2022	2021
Utility plant in service	\$ 390,852	\$ 395,028
Accumulated depreciation	(315,223)	(302,220)

See Note 6 for further discussion of AROs.

While the obligations and liabilities with respect to Colstrip are to be shared among the co-owners on a pro-rata basis, many of the environmental liabilities are joint and several under the law, so that if any co-owner failed to pay its share of such liability, the other co-owners (or any one of them) could be required to pay the defaulting co-owner's share (or the entire liability).

In January 2023, the Company entered into an agreement with NorthWestern to transfer its ownership in Colstrip Units 3 and 4. The Company will retain responsibility for remediation obligations in existence at the time the transaction closes. See further discussion of the transaction within Note 15.

NOTE 6. ASSET RETIREMENT OBLIGATIONS

The Company has recorded liabilities for future AROs to:

- restore coal ash containment ponds and coal holding areas at Colstrip,
- cap a landfill at the Kettle Falls Plant, and
- remove plant and restore the land at the Coyote Springs 2 site at the termination of the land lease.

Due to an inability to estimate a range of settlement dates, the Company cannot estimate a liability for the:

- removal and disposal of certain transmission and distribution assets, and
- abandonment and decommissioning of certain hydroelectric generation and natural gas storage facilities.

In 2015, the EPA issued a final rule regarding CCRs. Colstrip produces this byproduct. The CCR rule has been the subject of ongoing litigation. In August 2018, the D.C. Circuit struck down provisions of the rule. The rule includes technical requirements for CCR landfills and surface impoundments. The Colstrip owners developed a multi-year compliance plan to address the CCR requirements and existing state obligations.

The actual asset retirement costs related to the CCR rule requirements may vary substantially from the estimates used to record the ARO due to the uncertainty and evolving nature of the compliance strategies that will be used and the availability of data used to estimate costs, such as the quantity of coal ash present at certain sites and the volume of fill that will be needed to cap and cover certain impoundments. The Company updates its estimates as new information becomes available. The Company expects to seek recovery of any increased costs related to complying with the CCR rule through the ratemaking process.

In addition to the above, under a 2018 Administrative Order on Consent and ongoing negotiations with the Montana Department of Ecological Quality, the owners of Colstrip are required to provide financial assurance, primarily in the form of surety bonds, to secure each owner's pro-rata share of various anticipated closure and remediation of the ash ponds and coal holding areas. The amount of financial assurance required of each owner may, like the ARO, vary substantially due to the uncertainty and evolving nature of anticipated closure and remediation activities, and as those activities are completed over time.

The following table documents the changes in the Company's asset retirement obligation during the years ended December 31 (dollars in thousands):

	2022	2021
Asset retirement obligation at beginning of year	\$ 17,142	\$ 17,194
Liabilities incurred		825
Liabilities settled	(1,964)	(1,541)
Accretion expense	605	664
Asset retirement obligation at end of year	<u>\$ 15,783</u>	<u>\$ 17,142</u>

NOTE 7. PENSION PLANS AND OTHER POSTRETIREMENT BENEFIT PLANS

The pension and other postretirement benefit plans described below only relate to Avista Corp. AEL&P (not discussed below) participates in a defined contribution multiemployer plan for its union workers and a defined contribution money purchase pension plan for its nonunion workers. None of the subsidiary retirement plans, individually or in the aggregate, are significant to Avista Corp.

Avista Corp.

The Company has a defined benefit pension plan covering the majority of all regular full-time employees at Avista Corp. that were hired prior to January 1, 2014. Employees eligible for the plan continue to accrue benefits. Individual benefits under this plan are based upon the employee's years of service, date of hire and average compensation as specified in the plan. Non-union employees hired on or after January 1, 2014 participate in a defined contribution 401(k) plan in lieu of a defined benefit pension plan. Union employees hired on or after January 1, 2014 are still covered under the defined benefit pension plan. Effective December 31, 2023, the plan will be closed to new union employees. The Company's funding policy is to contribute at least the minimum amounts that are required to be funded under the Employee Retirement Income Security Act, but not more than the maximum amounts that are currently deductible for income tax purposes. The Company contributed \$42.0 million in cash to the pension plan in 2022 and 2021. The Company expects to contribute \$10.0 million in cash to the pension plan in 2023.

In 2022, the defined benefit pension plan lump sum payments exceeded the annual service and interest costs for the plan. This resulted in a partial settlement of the plan, and the Company recorded a settlement loss of \$11.8 million for the previously unrecognized losses in the year ended December 31, 2022. This loss was deferred as a regulatory asset.

The Company also has a SERP that provides additional pension benefits to certain executive officers and certain key employees of the Company. The SERP is intended to provide benefits to individuals whose benefits under the defined benefit pension plan are reduced due to the application of Section 415 of the Internal Revenue Code of 1986 and the deferral of salary under deferred compensation plans. The liability and expense for this plan are included as pension benefits in the tables included in this Note.

The Company expects that benefit payments under the pension plan and the SERP will total (dollars in thousands):

	2023	2024	2025	2026	2027	Total 2028-2032
Expected benefit payments	\$ 41,993	\$ 41,759	\$ 42,207	\$ 42,517	\$ 43,037	\$ 226,781

The expected long-term rate of return on plan assets is based on past performance and economic forecasts for the types of investments held by the plan. In selecting a discount rate, the Company considers yield rates for highly rated corporate bond portfolios with maturities similar to that of the expected term of pension benefits.

The Company provides certain health care and life insurance benefits for eligible retired employees that were hired prior to January 1, 2014. The Company accrues the estimated cost of postretirement benefit obligations during the years that employees provide services. The liability and expense of this plan are included as other postretirement benefits. Non-union employees hired on or after January 1, 2014, will have access to the retiree medical plan upon retirement; however, Avista Corp. will no longer provide a contribution toward their medical premium.

The Company has a Health Reimbursement Arrangement (HRA) to provide employees with tax-advantaged funds to pay for allowable medical expenses upon retirement. The amount earned by the employee is fixed on the retirement date based on the employee's years of service and the ending salary. The liability and expense of the HRA are included as other postretirement benefits.

The Company provides death benefits to beneficiaries of executive officers who die during their term of office or after retirement. Under the plan, an executive officer's designated beneficiary will receive a payment equal to twice the executive officer's annual base salary at the time of death (or if death occurs after retirement, a payment equal to twice the executive officer's total annual pension benefit). The liability and expense for this plan are included as other postretirement benefits.

The Company expects that benefit payments under other postretirement benefit plans will total (dollars in thousands):

	2023	2024	2025	2026	2027	Total 2028-2032
Expected benefit payments	\$ 7,031	\$ 7,234	\$ 7,436	\$ 7,585	\$ 7,771	\$ 40,959

The Company expects to contribute \$7.0 million to other postretirement benefit plans in 2023. The Company uses a December 31 measurement date for its pension and other postretirement benefit plans.

The following table sets forth the pension and other postretirement benefit plan disclosures as of December 31, 2022 and 2021 and the components of net periodic benefit costs for the years ended December 31, 2022 and 2021 (dollars in thousands):

	Pension Benefits		Other Post-retirement Benefits	
	2022	2021	2022	2021
Change in benefit obligation:				

Benefit obligation as of beginning of year	\$ 799,042	\$ 826,915	\$ 167,598	\$ 161,233
Service cost	23,877	25,306	4,369	4,114
Interest cost	26,536	26,160	5,503	5,139
Actuarial (gain)/loss	(204,775)	(13,997)	(54,120)	2,808
Plan change	3,302			
Settlement	(60,206)			
Benefits paid	(30,067)	(65,342)	(7,715)	(5,696)
Benefit obligation as of end of year	<u>\$ 557,709</u>	<u>\$ 799,042</u>	<u>\$ 115,635</u>	<u>\$ 167,598</u>
Change in plan assets:				
Fair value of plan assets as of beginning of year	\$ 750,963	\$ 722,024	\$ 59,544	\$ 52,173
Actual return on plan assets	(163,866)	50,370	(10,072)	7,371
Employer contributions	42,000	42,000		
Settlement	(60,206)			
Benefits paid	(28,188)	(63,431)		
Fair value of plan assets as of end of year	<u>\$ 540,703</u>	<u>\$ 750,963</u>	<u>\$ 49,472</u>	<u>\$ 59,544</u>
Funded status	<u>\$ (17,006)</u>	<u>\$ (48,079)</u>	<u>\$ (66,163)</u>	<u>\$ (108,054)</u>
Amounts recognized in the Balance Sheets:				
Non-current assets	\$ 13,382	\$	\$	\$
Current liabilities	(1,934)	(1,951)	(706)	(684)
Non-current liabilities	(28,454)	(46,128)	(65,457)	(107,370)
Net amount recognized	<u>\$ (17,006)</u>	<u>\$ (48,079)</u>	<u>\$ (66,163)</u>	<u>\$ (108,054)</u>
Accumulated pension benefit obligation	<u>\$ 495,654</u>	<u>\$ 685,493</u>		
Accumulated postretirement benefit obligation:				
For retirees			\$ 61,984	\$ 78,347
For fully eligible employees			\$ 19,731	\$ 32,144
For other participants			\$ 33,920	\$ 57,107
Included in accumulated other comprehensive loss (income) (net of tax):				
Unrecognized prior service cost (credit)	\$ 4,105	\$ 1,699	\$ (1,911)	\$ (2,741)
Unrecognized net actuarial loss	83,794	94,109	13,643	48,872
Total	<u>87,899</u>	<u>95,808</u>	<u>11,732</u>	<u>46,131</u>
Less regulatory asset	(85,198)	(85,550)	(12,375)	(45,350)
Accumulated other comprehensive loss for unfunded benefit obligation for pensions and other postretirement benefit plans	<u>\$ 2,701</u>	<u>\$ 10,258</u>	<u>\$ (643)</u>	<u>\$ 781</u>

	Pension Benefits		Other Post-retirement Benefits	
	2022	2021	2022	2021
Weighted-average assumptions as of December 31:				
Discount rate for benefit obligation	6.10%	3.39%	6.10%	3.40%
Discount rate for annual expense	3.39%	3.25%	3.40%	3.27%
Expected long-term return on plan assets	5.80%	5.40%	4.70%	4.60%
Rate of compensation increase	4.69%	4.66%		
Medical cost trend pre-age 65 - initial			6.25%	6.00%
Medical cost trend pre-age 65 - ultimate			5.00%	5.00%
Ultimate medical cost trend year pre-age 65			2028	2026
Medical cost trend post-age 65 - initial			6.25%	6.00%
Medical cost trend post-age 65 - ultimate			5.00%	5.00%
Ultimate medical cost trend year post-age 65			2028	2026

	Pension Benefits		Other Post-retirement Benefits	
	2022	2021	2022	2021
Components of net periodic benefit cost:				
Service cost (1)	\$ 23,877	\$ 25,306	\$ 4,369	\$ 4,114
Interest cost	26,536	26,160	5,503	5,139
Expected return on plan assets	(43,872)	(39,088)	(2,799)	(2,400)
Amortization of prior service cost (credit)	257	257	(1,050)	(921)
Net loss recognition	4,180	6,645	3,344	3,865
Settlement loss (2)	11,828			
Net periodic benefit cost	<u>\$ 22,806</u>	<u>\$ 19,280</u>	<u>\$ 9,367</u>	<u>\$ 9,797</u>

(1) Total service costs in the table above are recorded to the same accounts as labor expense. Labor and benefits expense is recorded to various projects based on whether the work is a capital project or an operating expense. Approximately 40 percent of all labor and benefits is capitalized to utility property and 60 percent is expensed to utility other operating expenses.

(2) The settlement loss was deferred as a regulatory asset to be amortized over future periods.

Plan Assets

The Finance Committee of the Company's Board of Directors approves investment policies, objectives and strategies that seek an appropriate return for the pension plan and other postretirement benefit plans and reviews and approves changes to the investment and funding policies.

The Company has contracted with investment consultants who are responsible for monitoring the individual investment managers. The investment managers' performance and related individual fund performance is periodically reviewed by an internal benefits committee and by the Finance Committee to monitor compliance with investment policy objectives and strategies.

Pension plan assets are invested in mutual funds, trusts and partnerships that hold marketable debt and equity securities, real estate, and absolute return. In seeking to obtain a return that aligns with the funded status of the pension plan, the investment consultant recommends allocation percentages by asset classes. These recommendations are reviewed by the internal benefits committee, which then recommends their adoption by the Finance Committee. The Finance Committee has established target investment allocation percentages by asset classes and also investment ranges for each asset class. The target investment allocation percentages are typically the midpoint of the established range. The target investment allocation percentages by asset classes are indicated in the table below:

	2022	2021
Equity securities	55%	55%
Debt securities	40%	40%
Real estate	5%	5%
Absolute return	0%	0%

The target investment allocation percentages were revised in the first quarter of 2021 and the pension plan assets were reinvested to move toward the new target investment allocation percentages. The target asset allocation percentages were modified to better align the asset allocations with the funded status of the pension plan.

The fair value of pension plan assets invested in debt and equity securities was based primarily on fair value (market prices). The fair value of investment securities traded on a national securities exchange is determined based on the reported last sales price; securities traded in the over-the-counter market are valued at the last reported bid price. Investment securities for which market prices are not readily available or for which market prices do not represent the value at the time of pricing, the investment manager estimates fair value based upon other inputs (including valuations of securities that are comparable in coupon, rating, maturity and industry).

Pension plan and other postretirement plan assets with fair values are measured using net asset value (NAV) are excluded from the fair value hierarchy and included as reconciling items in the tables below.

The plan's investments in common/collective trusts have redemption limitations that permit quarterly redemptions following notice requirements of 45 to 60 days. Most of the plan's investments in closely held investments and partnership interests have redemption limitations that range from bi-monthly to semi-annually following redemption notice requirements of 60 to 90 days.

The following table discloses by level within the fair value hierarchy (see Note 13 for a description of the fair value hierarchy) of the pension plan's assets measured and reported as of December 31, 2022 at fair value (dollars in thousands):

	Level 1	Level 2	Level 3	Total
Cash equivalents	\$	\$ 5,110	\$	\$ 5,110
Fixed income securities:				
U.S. government issues		16,732		16,732
Corporate issues		161,180		161,180
International issues		23,108		23,108
Municipal issues		13,427		13,427
Mutual funds:				
U.S. equity securities	154,442			154,442
International equity securities	58,933			58,933
Plan assets measured at NAV (not subject to hierarchy disclosure)				
Common/collective trusts:				
Real estate				30,406
Partnership/closely held investments:				
International equity securities				69,792
Real estate				7,573
Total	\$ 213,375	\$ 219,557	\$	\$ 540,703

The following table discloses by level within the fair value hierarchy (see Note 13 for a description of the fair value hierarchy) of the pension plan's assets measured and reported as of December 31, 2021 at fair value (dollars in thousands):

	Level 1	Level 2	Level 3	Total
Cash equivalents	\$	\$ 6,259	\$	\$ 6,259
Fixed income securities:				
U.S. government issues		19,310		19,310
Corporate issues		233,496		233,496
International issues		34,270		34,270
Municipal issues		18,558		18,558
Mutual funds:				
U.S. equity securities	236,552			236,552
International equity securities	112,873			112,873
Plan assets measured at NAV (not subject to hierarchy disclosure)				
Common/collective trusts:				
Real estate				31,040
Partnership/closely held investments:				
Absolute return				363
International equity securities				50,427
Real estate				7,815
Total	\$ 349,425	\$ 311,893	\$	\$ 750,963

The fair value of other postretirement plan assets invested in debt and equity securities was based primarily on market prices. The fair value of investment securities traded on a national securities exchange is determined based on the last reported sales price; securities traded in the over-the-counter market are valued at the last reported bid price. For investment securities for which market prices are not readily available, the investment manager determines fair value based upon other inputs (including valuations of securities that are comparable in coupon, rating, maturity and industry). The target asset allocation was 60 percent equity securities and 40 percent debt securities in both 2022 and 2021.

The fair value of other postretirement plan assets was determined as of December 31, 2022 and 2021.

The following table discloses by level within the fair value hierarchy (see Note 13 for a description of the fair value hierarchy) of other postretirement plan assets measured and reported as of December 31, 2022 at fair value (dollars in thousands):

	Level 1	Level 2	Level 3	Total
Balanced index mutual fund (1)	\$ 49,472	\$	\$	\$ 49,472

The following table discloses by level within the fair value hierarchy (see Note 13 for a description of the fair value hierarchy) of other postretirement plan assets measured and reported as of December 31, 2021 at fair value (dollars in thousands):

	Level 1	Level 2	Level 3	Total
Balanced index mutual fund (1)	\$ 59,545	\$	\$	\$ 59,545

(1)The balanced index fund for 2022 and 2021 is a single mutual fund that includes a percentage of U.S. equity and fixed income securities and International equity and fixed income securities.

401(k) Plans and Executive Deferral Plan

Avista Corp. has a salary deferral 401(k) plan that is a defined contribution plan and covers substantially all employees. Employees can make contributions to their respective accounts in the plans on a pre-tax basis up to the maximum amount permitted by law. The Company matches a portion of the salary deferred by each participant according to the schedule in the respective plan.

Employer matching contributions were as follows for the years ended December 31 (dollars in thousands):

	2022	2021
Employer 401(k) matching contributions	\$ 13,258	\$ 11,671

The Company has an Executive Deferral Plan. This plan allows executive officers and other key employees the opportunity to defer until the earlier of their retirement, termination, disability or death, up to 75 percent of their base salary and/or up to 100 percent of their incentive payments. Deferred compensation funds are held by the Company in a Rabbi Trust.

There were deferred compensation assets and corresponding deferred compensation liabilities on the Balance Sheets of the following amounts as of December 31 (dollars in thousands):

	2022	2021
Deferred compensation assets and liabilities	\$ 7,541	\$ 9,513

NOTE 8. ACCOUNTING FOR INCOME TAXES

The realization of deferred income tax assets is dependent upon the ability to generate taxable income in future periods. The Company evaluated available evidence supporting the realization of its deferred income tax assets and determined it is more likely than not that deferred income tax assets will be realized.

As of December 31, 2022, the Company had \$13.6 million of state tax credit carryforwards. Of the total amount, the Company believes that it is more likely than not that it will only be able to utilize \$9.7 million of the state tax credits. As such, the Company has recorded a valuation allowance of \$3.9 million against the state tax credit carryforwards and reflected the net amount of \$9.7 million as an asset as of December 31, 2022. State tax credits expire from 2023 to 2036.

Status of Internal Revenue Service (IRS) and State Examinations

The Company and its eligible subsidiaries file consolidated federal income tax returns. All tax years after 2018 are open for an IRS tax examination.

The Company also files state income tax returns in certain jurisdictions, including Idaho, Oregon, Montana and Alaska. Subsidiaries are charged or credited with the tax effects of their operations on a stand-alone basis.

All tax years after 2018 are open for examination in Idaho, Oregon, Montana and Alaska.

The Company believes that any open tax years for federal or state income taxes will not result in adjustments that would be significant to the financial statements.

NOTE 9. ENERGY PURCHASE CONTRACTS

Avista Corp. has contracts for the purchase of fuel for thermal generation, natural gas for resale and various agreements for the purchase or exchange of electric energy with other entities. The remaining term of the contracts range from one month to twenty-five years.

Total expenses for power purchased, natural gas purchased, fuel for generation and other fuel costs, which are included in utility resource costs in the Statements of Income, were as follows for the years ended December 31 (dollars in thousands):

	2022	2021
Utility power resources	\$ 660,967	\$ 431,199

The following table details Avista Corp.'s future contractual commitments for power resources (including transmission contracts) and natural gas resources (including transportation contracts) (dollars in thousands):

	2023	2024	2025	2026	2027	Thereafter	Total
Power resources	\$ 245,169	\$ 215,044	\$ 240,214	\$ 214,747	\$ 185,590	\$ 2,333,955	\$ 3,434,719
Natural gas resources	130,921	79,366	39,192	28,046	38,591	320,377	636,493
Total	\$ 376,090	\$ 294,410	\$ 279,406	\$ 242,793	\$ 224,181	\$ 2,654,332	\$ 4,071,212

These energy purchase contracts were entered into as part of Avista Corp.'s obligation to serve its retail electric and natural gas customers' energy requirements, including contracts entered into for resource optimization. These costs are recovered either through base retail rates or adjustments to retail rates as part of the power and natural gas cost deferral and recovery mechanisms.

The future contractual commitments for power resources include fixed contractual amounts related to the Company's contracts with Public Utility Districts (PUD) to purchase portions of the output of certain generating facilities. Although Avista Corp. has no investment in the PUD generating facilities, the contracts obligate Avista Corp. to pay certain minimum amounts whether or not the facilities are operating. The cost of power obtained under the contracts, including payments made when a facility is not operating, is included in utility resource costs in the Statements of Income. The contractual amounts included above consist of Avista Corp.'s share of existing debt service cost and its proportionate share of the variable operating expenses of these projects. The minimum amounts payable under these contracts are based in part on the proportionate share of the debt service requirements of the PUD's revenue bonds for which the Company is indirectly responsible. The Company's total future debt service obligation associated with the revenue bonds outstanding at December 31, 2022 (principal and interest) was \$281.0 million.

In addition, Avista Corp. has operating agreements, settlements and other contractual obligations related to its generating facilities and transmission and distribution services. The expenses associated with these agreements are reflected as other operating expenses in the Statements of Income. The following table details future contractual commitments under these agreements (dollars in thousands):

	2023	2024	2025	2026	2027	Thereafter	Total
Contractual obligations	\$ 30,562	\$ 31,416	\$ 32,255	\$ 16,937	\$ 17,343	\$ 178,193	\$ 306,706

NOTE 10. NOTES PAYABLE

Lines of Credit

Avista Corp. has a committed line of credit in the total amount of \$400 million, with expiration date of June 2026. The Company has the option to extend for an additional one year period (subject to customary conditions). The committed line of credit is secured by non-transferable first mortgage bonds of the Company issued to the agent bank that would only become due and payable in the event, and then only to the extent, that the Company defaults on its obligations under the committed line of credit.

In November 2022, the Company entered into a revolving credit agreement in the amount of \$50 million with a maturity date in November 2023. In December 2022, the Company amended the agreement to add an additional \$50 million, bringing the new aggregate total amount to \$100 million.

Balances outstanding and interest rates of borrowings (excluding letters of credit) under the Company's \$400 million revolving committed line of credit due in June 2026 were as follows as of December 31 (dollars in thousands):

	2022	2021
Balance outstanding at end of period	\$ 313,000	\$ 284,000
Letters of credit outstanding at end of period	35,563	34,000
Average interest rate at end of period	5.31%	1.11%

As of December 31, 2022, the Company did not have any outstanding borrowings under the \$100 million revolving credit agreement due in November 2023.

As of December 31, 2022 and 2021, the borrowings outstanding under Avista Corp.'s committed lines of credit were classified as short-term borrowings on the Balance Sheets.

2022 Term Loan

In December 2022, the Company entered into a term loan agreement in the amount of \$100 million with a maturity date of March 30, 2023. The initial agreement included an option to add an additional \$50 million in principal as an incremental facility, which the company exercised in December 2022, bringing the total aggregate amount to \$150 million.

The Company borrowed the entire \$150 million available under the agreement. The borrowings outstanding under this agreement were classified as short-term borrowings on the Balance Sheets. On March 30, 2023, the Company repaid the entire \$150 million that was outstanding as of December 31, 2022.

2022 Letter of Credit Facility

In December 2022, the Company entered into a continuing letter of credit agreement in the aggregate amount of \$50 million. Either party may terminate the agreement at any time.

As of December 31, 2022, the Company had \$18.5 million in letters of credit outstanding under this agreement. Letters of credit are not reflected on the Balance Sheets. If a letter of credit were drawn upon by the holder, we would have an immediate obligation to reimburse the bank that issued that letter.

Covenants and Default Provisions

The short-term borrowing agreements contain customary covenants and default provisions, including a change in control (as defined in the agreements). The events of default under each of the credit facilities also include a cross default from other indebtedness (as defined) and in some cases other obligations. Most of the short-term borrowing agreement also include a covenant which does not permit the ratio of "total debt" to "total capitalization" of Avista Corp. to be greater than 65 percent at any time. As of December 31, 2022, the Company was in compliance with this covenant.

NOTE 11. BONDS

The following details bonds outstanding as of December 31 (dollars in thousands):

Maturity Year	Description	Interest Rate	2022	2021
Avista Corp. Secured Long-Term Debt				
2022	First Mortgage Bonds	5.13%	\$	\$ 250,000
2023	Secured Medium-Term Notes	7.18%-7.54%	13,500	13,500
2028	Secured Medium-Term Notes	6.37%	25,000	25,000
2032	Secured Pollution Control Bonds (1)	(1)	66,700	66,700
2034	Secured Pollution Control Bonds (1)	(1)	17,000	17,000
2035	First Mortgage Bonds	6.25%	150,000	150,000
2037	First Mortgage Bonds	5.70%	150,000	150,000
2040	First Mortgage Bonds	5.55%	35,000	35,000
2041	First Mortgage Bonds	4.45%	85,000	85,000
2044	First Mortgage Bonds	4.11%	60,000	60,000
2045	First Mortgage Bonds	4.37%	100,000	100,000
2047	First Mortgage Bonds	4.23%	80,000	80,000
2047	First Mortgage Bonds	3.91%	90,000	90,000
2048	First Mortgage Bonds	4.35%	375,000	375,000
2049	First Mortgage Bonds	3.43%	180,000	180,000
2050	First Mortgage Bonds	3.07%	165,000	165,000
2051	First Mortgage Bonds	3.54%	175,000	175,000
2051	First Mortgage Bonds	2.90%	140,000	140,000
2052	First Mortgage Bonds (2)	4.00%	400,000	
Total Avista Corp. secured long-term bonds			2,307,200	2,157,200
Secured Pollution Control Bonds held by Avista Corporation (1)			(83,700)	(83,700)
Total long-term bonds			\$ 2,223,500	\$ 2,073,500

(1) In December 2010, \$66.7 million and \$17.0 million of the City of Forsyth, Montana Pollution Control Revenue Refunding Bonds (Avista Corporation Colstrip Project) due in 2032 and 2034, respectively, which had been held by Avista Corp. since 2008 and 2009, respectively, were refunded by new variable rate bond issues. The new bonds were not offered to the public and were purchased by Avista Corp. due to market conditions. The Company has the ability to remarket these bonds to unaffiliated investors at a later date, subject to market conditions. So long as Avista Corp. is the holder of these bonds, the bonds will not be reflected as an asset or a liability on the Balance Sheets.

(2) In March 2022, the Company issued and sold \$400.0 million of 4.00 percent first mortgage bonds due in 2052 through a public offering. The total net proceeds from the sale of the bonds were used to repay the borrowings outstanding under Avista Corp.'s \$400.0 million committed line of credit, as well as \$250.0 million of maturing debt. In connection with the pricing of the first mortgage bonds in March 2022, the Company cash settled thirteen interest rate swap derivatives (notional aggregate amount of \$140.0 million) and paid a net amount of \$17.0 million. See Note 4 for a discussion of interest rate swap derivatives.

The following table details future long-term debt maturities including advances from associated affiliates (see Note 12) (dollars in thousands):

	2023	2024	2025	2026	2027	Thereafter	Total
Debt maturities	\$ 13,500	\$	\$	\$	\$	\$ 2,261,547	\$ 2,275,047

Substantially all of Avista Corp.'s owned properties are subject to the lien of their respective mortgage indentures. Under the Mortgages and Deeds of Trust (Mortgages) securing their first mortgage bonds (including secured medium-term notes), Avista Corp. may issue additional first mortgage bonds under their specific mortgage in an aggregate principal amount equal to the sum of:

- 66-2/3 percent of the cost or fair value (whichever is lower) of property additions of that entity which have not previously been made the basis of any application under that entity's Mortgage, or
- an equal principal amount of retired first mortgage bonds of that entity which have not previously been made the basis of any application under that entity's Mortgage, or deposit of cash.

Avista Corp. may not individually issue any additional first mortgage bonds (with certain exceptions in the case of bonds issued on the basis of retired bonds) unless the particular entity issuing the bonds has "net earnings" (as defined in the Mortgage) for any period of 12 consecutive calendar months out of the preceding 18 calendar months that were at least twice the annual interest requirements on all mortgage securities at the time outstanding, including the first mortgage bonds to be issued, and on all indebtedness of prior rank. As of December 31, 2022, property additions and retired bonds would have allowed, and the net earnings test would not have prohibited, the issuance of \$1.4 billion in an aggregate principal amount of additional first mortgage bonds at an assumed interest rate of 8 percent.

On March 29, 2023, the Company issued and sold \$250.0 million of 5.66 percent first mortgage bonds due in 2053 through the private placement market. A portion of the net proceeds from the sale of the bonds will be used for the construction or improvement of utility facilities, and a portion was used to refinance existing indebtedness incurred for these purposes. In connection with the pricing of the first mortgage bonds in March 2023, the Company cash settled four interest rate swap derivatives (notional aggregate amount of \$40.0 million) and received a net amount of \$7.5 million.

NOTE 12. ADVANCES FROM ASSOCIATED COMPANIES

In 1997, the Company issued Floating Rate Junior Subordinated Deferrable Interest Debentures, Series B, with a principal amount of \$51.5 million to Avista Capital II, an affiliated business trust formed by the Company. Avista Capital II issued \$50.0 million of Preferred Trust Securities with a floating distribution rate of the London interbank offered rate (LIBOR) plus 0.875 percent, calculated and reset quarterly. Effective on July 3, 2023, the reference to LIBOR in the formulation for the distribution rate on these securities will be replaced, by operation of law, with three-month CME Term Secured Overnight Financing Rate (SOFR), as calculated and published by CME Group Benchmark Administration, Ltd. (a successor administrator), plus a tenor spread adjustment of 0.26161. Accordingly, the distribution rate on the Preferred Trust Securities will then be three-month CME Term SOFR plus 1.13661 percent.

The distribution rates paid were as follows during the years ended December 31:

	2022	2021
Low distribution rate	1.05%	0.99%
High distribution rate	5.64%	1.10%
Distribution rate at the end of the year	5.64%	1.05%

Concurrent with the issuance of the Preferred Trust Securities, Avista Capital II issued \$1.5 million of Common Trust Securities to the Company. These Preferred Trust Securities may be redeemed at the option of Avista Capital II at any time and mature on June 1, 2037. In December 2000, the Company purchased \$10.0 million of these Preferred Trust Securities.

The Company owns 100 percent of Avista Capital II and has solely and unconditionally guaranteed the payment of distributions on, and redemption price and liquidation amount for, the Preferred Trust Securities to the extent that Avista Capital II has funds available for such payments from the respective debt securities. Upon maturity or prior redemption of such debt securities, the Preferred Trust Securities will be mandatorily redeemed.

NOTE 13. FAIR VALUE

The carrying values of cash and cash equivalents, special deposits, accounts and notes receivable, accounts payable and notes payable are reasonable estimates of their fair values. Bonds and advances from associated companies are reported at carrying value on the Balance Sheets.

The fair value hierarchy prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to fair values derived from unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are defined as follows:

Level 1 - Quoted prices are available in active markets for identical assets or liabilities. Active markets are those in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2 - Pricing inputs are other than quoted prices in active markets included in Level 1, but which are either directly or indirectly observable as of the reporting date. Level 2 includes those financial instruments that are valued using models or other valuation methodologies. These models are primarily industry-standard models that consider various assumptions, including quoted forward prices for commodities, time value, volatility factors, and current market and contractual prices for the underlying instruments, as well as other relevant economic measures. Substantially all of these assumptions are observable in the marketplace throughout the full term of the instrument, can be derived from observable data or are supported by observable levels at which transactions are executed in the marketplace.

Level 3 - Pricing inputs include significant inputs that are generally unobservable from objective sources. These inputs may be used with internally developed methodologies that result in management's best estimate of fair value.

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Company's assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels. The determination of the fair values incorporates various factors that not only include the credit standing of the counterparties involved and the impact of credit enhancements (such as cash deposits and letters of credit), but also the impact of Avista Corp.'s nonperformance risk on its liabilities.

The following table sets forth the carrying value and estimated fair value of the Company's financial instruments not reported at estimated fair value on the Balance Sheets as of December 31 (dollars in thousands):

	2022		2021	
	Carrying Value	Estimated Fair Value	Carrying Value	Estimated Fair Value
Bonds (Level 2)	\$ 1,113,500	\$ 966,881	\$ 963,500	\$ 1,157,651
Bonds (Level 3)	1,110,000	805,802	1,110,000	1,258,674
Advances from associated companies (Level 3)	51,547	42,836	51,547	43,299

These estimates of fair value of long-term debt and long-term debt to affiliated trusts were primarily based on available market information, which generally consists of estimated market prices from third party brokers for debt with similar risk and terms. The price ranges obtained from the third party brokers consisted of par values of 60.16 to 103.85, where a par value of 100.00 represents the carrying value recorded on the Balance Sheets. Level 2 long-term debt represents publicly issued bonds with quoted market prices; however, due to their limited trading activity, they are classified as Level 2 because brokers must generate quotes and make estimates using comparable debt with similar risk and terms if there is no trading activity near a period end. Level 3 long-term debt consists of private placement bonds and debt to affiliated trusts, which typically have no secondary trading activity. Fair values in Level 3 are estimated based on market prices from third party brokers using secondary market quotes for debt with similar risk and terms to generate quotes for Avista Corp. bonds.

The following table discloses by level within the fair value hierarchy the Company's assets and liabilities measured and reported on the Balance Sheets as of December 31, 2022 at fair value on a recurring basis (dollars in thousands):

	Level 1	Level 2	Level 3	Counterparty and Cash Collateral Netting (1)	Total
December 31, 2022					
Assets:					
Energy commodity derivatives (2)	\$	\$ 146,232	\$ 288	\$ (136,605)	\$ 9,915
Foreign currency exchange derivatives		43			43
Interest rate swap derivatives		11,184			11,184
Deferred compensation assets:					
Mutual Funds:					
Fixed income securities		1,267			1,267
Equity securities		6,132			6,132
Total	\$ 7,399	\$ 157,459	\$ 288	\$ (136,605)	\$ 28,541
Liabilities:					
Energy commodity derivatives (2)	\$	\$ 258,769	\$ 18,022	\$ (242,044)	\$ 34,747
Foreign currency exchange derivatives		3			3
Interest rate swap derivatives		52			52
Total	\$	\$ 258,824	\$ 18,022	\$ (242,044)	\$ 34,802

The following table discloses by level within the fair value hierarchy the Company's assets and liabilities measured and reported on the Balance Sheets as of December 31, 2021 at fair value on a recurring basis (dollars in thousands):

	Level 1	Level 2	Level 3	Counterparty and Cash Collateral Netting (1)	Total
December 31, 2021					
Assets:					
Energy commodity derivatives (2)	\$	\$ 34,119	\$ 143	\$ (31,354)	\$ 2,908
Interest rate swap derivatives		2,319		(1,170)	1,149
Deferred compensation assets:					
Mutual Funds:					
Fixed income securities		1,809			1,809
Equity securities		7,594			7,594
Total	\$ 9,403	\$ 36,438	\$ 143	\$ (32,524)	\$ 13,460
Liabilities:					
Energy commodity derivatives (2)	\$	\$ 41,733	\$ 7,914	\$ (40,443)	\$ 9,204
Foreign currency exchange derivatives		19			19
Interest rate swap derivatives		25,274		(1,170)	24,104
Total	\$	\$ 67,026	\$ 7,914	\$ (41,613)	\$ 33,327

(1)The Company is permitted to net derivative assets and derivative liabilities with the same counterparty when a legally enforceable master netting agreement exists. In addition, the Company nets derivative assets and derivative liabilities against any payables and receivables for cash collateral held or placed with these same counterparties.

(2)The level 3 energy commodity derivative balances are associated with natural gas exchange agreements

The difference between the amount of derivative assets and liabilities disclosed in respective levels in the table above and the amount of derivative assets and liabilities disclosed on the Balance Sheets is due to netting arrangements with certain counterparties. See Note 4 for additional discussion of derivative netting.

To establish fair value for energy commodity derivatives, the Company uses quoted market prices and forward price curves to estimate the fair value of energy commodity derivative instruments included in Level 2. In particular, electric derivative valuations are performed using market quotes, adjusted for periods in between quotable periods. Natural gas derivative valuations are estimated using New York Mercantile Exchange pricing for similar instruments, adjusted for basin differences, using market quotes. Where observable inputs are available for substantially the full term of the contract, the derivative asset or liability is included in Level 2.

To establish fair values for interest rate swap derivatives, the Company uses forward market curves for interest rates for the term of the swaps and discounts the cash flows back to present value using an appropriate discount rate. The discount rate is calculated by third party brokers according to the terms of the swap derivatives and evaluated by the Company for reasonableness, with consideration given to the potential non-performance risk by the Company. Future cash flows of the interest rate swap derivatives are equal to the fixed interest rate in the swap compared to the floating market interest rate multiplied by the notional amount for each period.

To establish fair value for foreign currency derivatives, the Company uses forward market curves for Canadian dollars against the US dollar and multiplies the difference between the locked-in price and the market price by the notional amount of the derivative. Forward foreign currency market curves are provided by third party brokers. The Company's credit

spread is factored into the locked-in price of the foreign exchange contracts.

Deferred compensation assets and liabilities represent funds held by the Company in a Rabbi Trust for an executive deferral plan. These funds consist of actively traded equity and bond funds with quoted prices in active markets.

Level 3 Fair Value

Natural Gas Exchange Agreement

For the natural gas commodity exchange agreement, the Company uses the same Level 2 brokered quotes described above; however, the Company also estimates the purchase and sales volumes (within contractual limits) as well as the timing of those transactions. Changing the timing of volume estimates changes the timing of purchases and sales, impacting which brokered quote is used. Because the brokered quotes can vary significantly from period to period, the unobservable estimates of the timing and volume of transactions can have a significant impact on the calculated fair value. The Company currently estimates volumes and timing of transactions based on a most likely scenario using historical data. Historically, the timing and volume of transactions have not been highly correlated with market prices and market volatility.

The following table presents the quantitative information which was used to estimate the fair values of the Level 3 assets and liabilities above as of December 31, 2022 (dollars in thousands):

	Fair Value (Net) at December 31, 2022	Valuation Technique	Unobservable Input	Range
Natural gas exchange	\$ (17,734)	Internally derived weighted average cost of gas	Forward purchase prices	\$2.89 - \$4.19/mmBTU \$3.47 Weighted Average
			Forward sales prices	\$3.11 - \$23.47/mmBTU \$8.88 Weighted Average
			Purchase volumes	140,000 - 370,000 mmBTUs
			Sales volumes	75,000 - 310,000 mmBTUs

The valuation methods, significant inputs and resulting fair values described above were developed by the Company's management and are reviewed on at least a quarterly basis to ensure they provide a reasonable estimate of fair value each reporting period.

The following table presents activity for assets and liabilities measured at fair value using significant unobservable inputs (Level 3) for the years ended December 31 (dollars in thousands):

	Natural Gas Exchange Agreement (1)
Year ended December 31, 2022:	
Balance as of January 1, 2022	\$ (7,771)
Total gains or (losses) (realized/unrealized):	
Included in regulatory assets	(4,740)
Settlements	(5,223)
Ending balance as of December 31, 2022	\$ (17,734)
Year ended December 31, 2021:	
Balance as of January 1, 2021	\$ (8,410)
Total gains or (losses) (realized/unrealized):	
Included in regulatory assets	4,292
Settlements	(3,653)
Ending balance as of December 31, 2021	\$ (7,771)

(1) There were no purchases, issuances or transfers from other categories of any derivatives instruments during the periods presented in the table above.

NOTE 14. COMMON STOCK

The payment of dividends on common stock could be limited by:

certain covenants applicable to preferred stock (when outstanding) contained in the Company's Restated Articles of Incorporation, as amended (currently there are no preferred shares outstanding),

certain covenants applicable to the Company's outstanding long-term debt and committed line of credit agreements,

the hydroelectric licensing requirements of section 10(d) of the FPA (see Note 1), and

certain requirements under the OPUC approval of the AERC acquisition in 2014. The OPUC's AERC acquisition order requires Avista Corp. to maintain a capital structure of no less than 35 percent common equity (inclusive of short-term debt). This limitation may be revised upon request by the Company with approval from the OPUC.

The requirements of the OPUC approval of the AERC acquisition are the most restrictive. Under the OPUC restriction, the amount available for dividends at December 31, 2022 was \$258.6 million.

The Company has 10 million authorized shares of preferred stock. The Company did not have any preferred stock outstanding as of December 31, 2022 and 2021.

Common Stock Issuances

The Company issued common stock in 2022 for total net proceeds of \$137.8 million. Most of these issuances came through the Company's sales agency agreements under which the sales agents may offer and sell new shares of common stock from time to time. The Company has board and regulatory authority to issue a maximum of 5.6 million shares under these agreements, of which 2.3 million remain unissued as of December 31, 2022. In 2022, 3.3 million shares were issued under these agreements resulting in total net proceeds of \$137.2 million.

NOTE 15. COMMITMENTS AND CONTINGENCIES

In the course of its business, the Company becomes involved in various claims, controversies, disputes and other contingent matters, including the items described in this Note. Some of these claims, controversies, disputes and other contingent matters involve litigation or other contested proceedings. For all such matters, the Company intends to vigorously protect and defend its interests and pursue its rights. However, no assurance can be given as to the ultimate outcome of any particular matter because litigation and other contested proceedings are inherently subject to numerous uncertainties. For matters that affect Avista Corp.'s operations, the Company intends to seek, to the extent appropriate, recovery of incurred costs through the ratemaking process.

Boys Fire (State of Washington Department of Natural Resources v. Avista)

In August 2019, the Company was served with a complaint, captioned "State of Washington Department of Natural Resources v. Avista Corporation," seeking recovery of up to \$4.4 million for fire suppression and investigation costs and related expenses incurred in connection with a wildfire that occurred in Ferry County, Washington in August 2018. Specifically, the complaint alleges that the fire, which became known as the "Boys Fire," was caused by a dead ponderosa pine tree falling into an overhead distribution line, and that Avista Corp. was negligent in failing to identify and remove the tree before it came into contact with the line. Avista Corp. disputes that the tree in question was the cause of the fire and that it was negligent in failing to identify and remove it. Additional lawsuits have subsequently been filed by private landowners seeking property damages, and holders of insurance subrogation claims seeking recovery of insurance proceeds paid.

The lawsuits were filed in the Superior Court of Ferry County, Washington. The Company continues to vigorously defend itself in the litigation. However, at this time the Company is unable to predict the likelihood of an adverse outcome or estimate a range of potential loss in the event of such an outcome.

Road 11 Fire

In April 2022, Avista Corp. received a notice of claim from property owners seeking damages of \$5 million in connection with a fire that occurred in Douglas County, Washington, in July 2020. In June 2022, those claimants filed suit in the Superior Court of Douglas County, Washington, seeking unspecified damages. The fire, which was designated as the "Road 11 Fire," occurred in the vicinity of an Avista Corp. 115kv line, resulting in damage to three overhead transmission structures. The fire occurred during a high wind event and grew to 10,000 acres before being contained. The Company disputes that it is liable for the fire and will vigorously defend itself in the pending legal proceeding; however, at this time the Company is unable to predict the likelihood of an adverse outcome or estimate a range of potential loss in the event of such an outcome.

Labor Day Windstorm

General

In September 2020, a severe windstorm occurred in eastern Washington and northern Idaho. The extreme weather event resulted in customer outages and multiple wildfires in the region.

The Company has become aware of instances where, during the course of the storm, otherwise healthy trees and limbs, located in areas outside its maintenance right-of-way, broke under the extraordinary wind conditions and caused damage to its energy delivery system at or near what is believed to be the potential area of origin of a wildfire. Those instances include what has been referred to as: the Babb Road fire (near Malden and Pine City, Washington); the Christensen Road fire (near Airway Heights, Washington); the Mile Marker 49 fire (near Orofino, Idaho); and the Kewa Field Fire (near Colville, Washington). These wildfires covered, in total, more than 25,000 acres. The Company estimates approximately 230 residential, commercial and other structures were impacted. With respect to the Christensen Road Fire, the Mile Marker 49 Fire, and the Kewa Field Fire, the Company's investigation determined that the primary cause of the fires was extreme high winds. To date, the Company has not found any evidence that the fires were caused by any deficiencies in its equipment, maintenance activities or vegetation management practices. See further discussion below regarding the Babb Road Fire.

In addition to the instances identified above, the Company is aware of a 5-acre fire that occurred in Colfax, Washington, which damaged several residential structures. The Company's investigation determined that the Company's facilities were not involved in the ignition of this fire.

The Company's investigation has found no evidence of negligence with respect to any of the fires, and the Company will vigorously defend itself against any claims for damages that may be asserted against it with respect to the wildfires arising out of the extreme wind event; however, at this time the Company is unable to predict the likelihood of an adverse outcome or estimate a range of potential loss in the event of such an outcome.

Babb Road Fire

In May 2021 the Company learned that the Washington Department of Natural Resources (DNR) had completed its investigation and issued a report on the Babb Road Fire. The Babb Road fire covered approximately 15,000 acres and destroyed approximately 220 structures. There are no reports of personal injury or death resulting from the fire.

The DNR report concluded, among other things, that

the fire was ignited when a branch of a multi-dominant Ponderosa Pine tree was broken off by the wind and fell on an Avista Corp. distribution line;

the tree was located approximately 30 feet from the center of Avista Corp.'s distribution line and approximately 20 feet beyond Avista Corp.'s right-of-way;

the tree showed some evidence of insect damage, damage at the top of the tree from porcupines, a small area of scarring where a lateral branch/leader (LBL) had broken off in the past, and some past signs of Gall Rust disease.

The DNR report concluded as follows: "It is my opinion that because of the unusual configuration of the tree, and its proximity to the powerline, a closer inspection was warranted. A nearer inspection of the tree should have revealed the cut LBL ends and its previous failure, and necessitated determination of the failure potential of the adjacent LBL, implicated in starting the Babb Road Fire."

The DNR report acknowledged that, other than the multi-dominant nature of the tree, the conditions mentioned above would not have been easily visible without close-up inspection of, or cutting into, the tree. The report also acknowledged that, while the presence of multiple tops would have been visible from the nearby roadway, the tree did not fail at a v-fork due to the presence of multiple tops. The Company contends that applicable inspection standards did not require a closer inspection of the otherwise healthy tree, nor was the Company negligent with respect to its maintenance, inspection or vegetation management practices.

Nine lawsuits seeking unspecified damages have been filed in connection with the Babb Road fire. These include six subrogation actions filed by insurance companies seeking recovery for amounts paid to insureds; two actions on behalf of individual plaintiffs; and a class action lawsuit. All proceedings have been consolidated for discovery and pre-trial proceedings, are pending in the Superior Court of Spokane County Washington, and variously assert causes of action for negligence, private nuisance, trespass and inverse condemnation (a theory of strict liability).

On September 16, 2022, the Company filed a motion in the Superior Court of Spokane County, Washington, seeking dismissal of the Plaintiffs' inverse condemnation claims as a matter of law on the grounds that they are not legally cognizable under Washington law. On October 14, 2022, the Superior Court heard oral argument on that motion. The Court concluded the Company's motion involved mixed questions of law and fact, and, as a consequence, could not be granted at that stage of the proceedings; however, the Court indicated the Company could bring the issue before the Court again after discovery is completed.

The Company will vigorously defend itself in the legal proceedings; however, at this time the Company is unable to predict the likelihood of an adverse outcome or estimate a range of potential loss in the event of such an outcome.

Colstrip

Colstrip Owners Arbitration and Litigation

Colstrip Units 3 and 4 are owned by the Company, PacifiCorp, Portland General Electric (PGE), and Puget Sound Energy (PSE) (collectively, the "Western Co-Owners"), as well as NorthWestern and Talen Montana, LLC (Talen), as tenants in common under an Ownership and Operating Agreement, dated May 6, 1981, as amended (O&O Agreement), in the percentages set forth below:

Co-Owner	Unit 3	Unit 4
Avista	15%	15%
PacifiCorp	10%	10%
PGE	20%	20%
PSE	25%	25%
NorthWestern		30%
Talen	30%	

Colstrip Units 1 and 2, owned by PSE and Talen, were shut down in 2020 and are in the process of being decommissioned. The co-owners of Units 3 and 4 also own undivided interests in facilities common to both Units 3 and 4, as well as in certain facilities common to all four Colstrip units.

The Washington Clean Energy Transformation Act (CETA), among other things, imposes deadlines by which each electric utility must eliminate from its electricity rates in Washington the costs and benefits associated with coal-fired resources, such as Colstrip. The practical impact of CETA is that electricity from such resources, including Colstrip, may no longer be delivered to Washington retail customers after 2025.

The co-owners of Colstrip Units 3 and 4 have differing needs for the generating capacity of these units. Accordingly, certain business disagreements have arisen among the co-owners, including, disagreements as to the requirements for shutting down these units. NorthWestern has initiated arbitration pursuant to the O&O Agreement to resolve these business disagreements, and two actions have been initiated to compel arbitration of those disputes: one by Talen in the Montana Thirteenth Judicial District Court for Yellowstone County, and one by the Western Co-Owners, which is pending in Montana Federal District Court. In light of the ownership agreements discussed below, the Colstrip owners agreed to stay both the litigation and the arbitration until March 2023, at which time the proceedings would resume absent additional agreement between the owners.

In addition, the Western Co-Owners commenced legal proceedings in the Montana Federal District Court challenging the constitutionality of two changes to Montana law enacted in 2021. The first, Senate Bill 265, purported to modify the provisions in the O&O Agreement governing arbitration of disputes; and the second, Senate Bill 266, made it a violation of Montana's Consumer Protection Act (MC 30-14-103 et seq.) for an owner of Colstrip to either fail to fund its share of operating costs, or to attempt to bring about a closure of one or both units without unanimous consent. In September 2022, a Magistrate Judge issued proposed Findings and an Order finding that both Senate Bill 265 and 266 were unconstitutional and, in October 2022, the District Court Judge adopted the Magistrate's findings and recommendations in full.

Agreement Between Talen Energy and Puget Sound Energy

In September 2022, the Company received notice that PSE and Talen entered into an agreement through which PSE has agreed to transfer its 25 percent ownership in Colstrip Units 3 and 4 to Talen at the end of 2025. The terms and conditions of the agreement are similar in most respects to the NorthWestern Transaction discussed below.

Agreement Between Avista and NorthWestern

On January 16, 2023, the Company entered into an agreement with NorthWestern under which the Company will transfer its 15 percent ownership in Colstrip Units 3 and 4 to NorthWestern. There is no monetary exchange included in the transaction. The transaction is scheduled to close on December 31, 2025 or such other date as the parties mutually agree upon.

Under the agreement, the Company will remain obligated through the close of the transaction to pay its share of (i) operating expenses, (ii) capital expenditures, but not in excess of the portion allocable pro rata to the portion of useful life expired through the close of the transaction, and (iii) except for certain costs relating to post-closing activities, site remediation expenses. In addition, the Company would enter into a vote sharing agreement under which it would retain its voting rights with respect to decisions relating to remediation.

The Company will retain its Colstrip transmission system assets, which are excluded from the transaction.

Under the Colstrip O&O Agreement, each of the other owners of Colstrip will have a 90-day period in which to evaluate the transaction and determine whether to exercise their respective rights of first refusal as to a portion of the generation being turned over to NorthWestern.

The transaction is subject to the satisfaction of customary closing conditions including the receipt of any required regulatory approvals, as well as NorthWestern's ability to enter into a new coal supply agreement by December 31, 2024.

The Company does not expect this transaction to have a material impact on its financial results.

Burnett et al. v. Talen et al.

Multiple property owners have initiated a legal proceeding (titled Burnett et al. v. Talen et al.) in the Montana District Court for Rosebud County against Talen, PSE, PacifiCorp, PGE, Avista Corp., NorthWestern, and Westmoreland Rosebud Mining. The plaintiffs allege a failure to contain coal dust in connection with the operation of Colstrip, and seek unspecified damages. The parties agreed to temporarily stay the litigation as a result of the bankruptcy proceedings initiated by Talen, which agreement was not impacted by the stipulation to lift the stay for purposes of the Montana litigation and arbitration. The Company will vigorously defend itself in the litigation, but at this time is unable to predict the outcome, nor an amount or range of potential impact in the event of an outcome that is adverse to the Company's interests.

Westmoreland Mine Permits

Two lawsuits have been commenced by the Montana Environmental Information Center, challenging certain permits relating to the operation of the Westmoreland Rosebud Mine, which provides coal to Colstrip. In the first, the Montana District Court for Rosebud County issued an order vacating a permit for one area of the mine. In the second, the Montana Federal District Court issued findings and recommended that a decision approving expansion of the mine into a new area should be vacated, but recommending that the decision not take effect for 365 days from the date of a final order. Both decisions may be subject to appellate review. Avista Corp. is not a party to either of these proceedings, but is continuing to monitor the progress of both lawsuits and assess the impact, if any, of the proceedings on Westmoreland's ability to meet its contractual coal supply obligations.

National Park Service (NPS) - Natural and Cultural Damage Claim

In March 2017, the Company accessed property managed by the National Park Service (NPS) to prevent the imminent failure of a power pole that was surrounded by flood water in the Spokane River. The Company voluntarily reported its actions to the NPS several days later. Thereafter, in March 2018, the NPS notified the Company that it might seek recovery for unspecified costs and damages allegedly caused during the incident pursuant to the System Unit Resource Protection Act (SURPA), 54 U.S.C. 100721 et seq. In January 2021, the United States Department of Justice (DOJ) requested that the Company and the DOJ renew discussions relating to the matter. In July 2021, the DOJ communicated that it may seek damages of approximately \$2 million in connection with the incident for alleged damage to "natural and cultural resources". In addition, the DOJ indicated that it may seek treble damages under the SURPA and state law, bringing its total potential claim to approximately \$6 million.

The Company disputes the position taken by the DOJ with respect to the incident, as well as the nature and extent of the DOJ's alleged damages, and will vigorously defend itself in any litigation that may arise with respect to the matter. The Company and the DOJ have agreed to engage in discussions to understand their respective positions and determine whether a resolution of the dispute may be possible. However, the Company cannot predict the outcome of the matter.

Rathdrum, Idaho Natural Gas Incident

In October 2021, there was an incident in Rathdrum, Idaho involving the Company's natural gas infrastructure. The incident occurred after a third party damaged those facilities during the course of excavation work. The incident resulted in a fire which destroyed one residence and resulted in minor injuries to the occupants. On January 23, 2023, the Company was served with a lawsuit filed in the District Court of Kootenai County, Idaho by one property owner, seeking unspecified damages. The Company intends to vigorously defend itself in this action.

Other Contingencies

In the normal course of business, the Company has various other legal claims and contingent matters outstanding. The Company believes that any ultimate liability arising from these actions will not have a material impact on its financial condition, results of operations or cash flows. It is possible that a change could occur in the Company's estimates of the probability or amount of a liability being incurred. Such a change, should it occur, could be significant.

The Company routinely assesses, based on studies, expert analysis and legal reviews, its contingencies, obligations and commitments for remediation of contaminated sites, including assessments of ranges and probabilities of recoveries from other responsible parties who either have or have not agreed to a settlement as well as recoveries from insurance carriers. The Company's policy is to accrue and charge to current expense identified exposures related to environmental remediation sites based on estimates of investigation, cleanup and monitoring costs to be incurred.

The Company has potential liabilities under the Endangered Species Act and similar state statutes for species of fish, plants and wildlife that have either already been added to the endangered species list, listed as "threatened" or petitioned for listing. Thus far, measures adopted and implemented have had minimal impact on the Company. However, the Company will continue to seek recovery, through the ratemaking process, of all operating and capitalized costs related to these issues.

Under the federal licenses for its hydroelectric projects, the Company is obligated to protect its property rights, including water rights. In addition, the Company holds additional non-hydro water rights. The State of Montana is examining the status of all water right claims within state boundaries through a general adjudication. Claims within the Clark Fork River basin could adversely affect the energy production of the Company's Cabinet Gorge and Noxon Rapids hydroelectric facilities. The state of Idaho has initiated adjudication in northern Idaho, which will ultimately include the lower Clark Fork River, the Spokane River and the Coeur d'Alene basin. The Company is and will continue to be a participant in these and any other relevant adjudication processes. The complexity of such adjudications makes each unlikely to be concluded in the foreseeable future. As such, it is not possible for the Company to estimate the impact of any outcome at this time. The Company will continue to seek recovery, through the ratemaking process, of all costs related to this issue.

NOTE 16. REGULATORY MATTERS

Power Cost Deferrals and Recovery Mechanisms

Deferred power supply costs are recorded as a deferred charge or liability on the Balance Sheets for future prudence review and recovery or rebate through retail rates. The power supply costs deferred include certain differences between actual net power supply costs incurred by Avista Corp. and the costs included in base retail rates. This difference in net power supply costs primarily results from changes in:

- short-term wholesale market prices and sales and purchase volumes,
- the level, availability and optimization of hydroelectric generation,
- the level and availability of thermal generation (including changes in fuel prices),
- retail loads, and
- sales of surplus transmission capacity.

In Washington, the ERM allows Avista Corp. to periodically increase or decrease electric rates with WUTC approval to reflect changes in power supply costs. The ERM is an accounting method used to track certain differences between actual power supply costs, net of wholesale sales and sales of fuel, and the amount included in base retail rates for Washington customers and defer these differences (over the \$4.0 million deadband and sharing bands) for future surcharge or rebate to customers. For 2022, the Company recognized a pre-tax expense of \$10.9 million under the ERM in Washington compared to a pre-tax expense of \$7.7 million for 2021. Total net deferred power costs under the ERM were an asset of \$30.5 million as of December 31, 2022 and a liability of \$11.9 million as of December 31, 2021. The deferred power cost asset balance at December 31, 2022 represents amounts due from customers. Pursuant to WUTC requirements, should the cumulative deferral balance exceed \$30 million in the rebate or surcharge direction, the Company must make a filing with the WUTC to adjust customer rates to either return the balance to customers or recover the balance from customers. Avista Corp. makes an annual filing on, or before, April 1 of each year to provide the opportunity for the WUTC staff and other interested parties to review the prudence of, and audit, the ERM deferred power cost transactions for the prior calendar year. The cumulative surcharge balance as of December 31, 2022 exceeded \$30 million and as a result, the Company's April 2023 filing contained a proposed rate surcharge to be received from customers over a one-year period, with new rates effective July 1, 2023.

Avista Corp. has a PCA mechanism in Idaho that allows it to modify electric rates on October 1 of each year with IPUC approval. Under the PCA mechanism, Avista Corp. defers 90 percent of the difference between certain actual net power supply expenses and the amount included in base retail rates for its Idaho customers. The October 1 rate adjustments recover or rebate power costs deferred during the preceding July-June twelve-month period. Total net power supply costs deferred under the PCA mechanism were an asset of \$16.3 million as of December 31, 2022 and \$10.8 million as of December 31, 2021. Deferred power cost assets represent amounts due from customers and liabilities represent amounts due to customers.

Natural Gas Cost Deferrals and Recovery Mechanisms

Avista Corp. files a PGA in all three states it serves to adjust natural gas rates for: 1) estimated commodity and pipeline transportation costs to serve natural gas customers for the coming year, and 2) the difference between actual and estimated commodity and transportation costs for the prior year. Total net deferred natural gas costs were an asset of \$52.1 million as of December 31, 2022 and \$21.0 million as of December 31, 2021. Asset balances represent amounts due from customers and liabilities represent amounts due to customers.

Decoupling and Earnings Sharing Mechanisms

Decoupling (also known as an FCA in Idaho) is a mechanism designed to sever the link between a utility's revenues and consumers' energy usage. In each of Avista Corp.'s jurisdictions, Avista Corp.'s electric and natural gas revenues are adjusted so as to be based on the number of customers in certain customer rate classes and assumed "normal" kilowatt hour and therm sales, rather than being based on actual kilowatt hour and therm sales. The difference between revenues based on the number of customers and "normal" sales and revenues based on actual usage is deferred and either surcharged or rebated to customers beginning in the following year. Only residential and certain commercial customer classes are included in decoupling mechanisms.

Washington Decoupling and Earnings Sharing

In Washington, the WUTC approved the Company's decoupling mechanisms for electric and natural gas for a five-year period beginning January 1, 2015. In 2019, the WUTC approved an extension of the mechanisms for an additional five-year term through March 31, 2025, with one modification in that new customers added after any test period would not be decoupled until included in a future test period.

Electric and natural gas decoupling surcharge rate adjustments to customers are limited to a 3 percent increase on an annual basis, with any remaining surcharge balance carried forward for recovery in a future period. There is no limit on the level of rebate rate adjustments.

The decoupling mechanisms each include an after-the-fact earnings test. At the end of each calendar year, separate electric and natural gas earnings calculations are made for the calendar year just ended. These earnings tests reflect actual decoupled revenues, normalized power supply costs and other normalizing adjustments. Through the 2022 general rate cases, the Company modified its earnings test so that if the Company earns more than 0.5 percent higher than the rate of return authorized by the WUTC in the multi-year rate plan, the Company would defer these excess revenues and later return them to customers.

Idaho FCA and Earnings Sharing Mechanisms

In Idaho, the IPUC approved the implementation of FCAs for electric and natural gas through March 31, 2025.

Oregon Decoupling Mechanism

In Oregon, the Company has a decoupling mechanism for natural gas. An earnings review is conducted on an annual basis. In the annual earnings review, if the Company earns more than 100 basis points above its allowed return on earnings, one-third of the earnings above the 100 basis points would be deferred and later returned to customers. The earnings review is separate from the decoupling mechanism and was in place prior to decoupling.

Cumulative Decoupling and Earnings Sharing Mechanism Balances

As of December 31, 2022 and December 31, 2021, the Company had the following cumulative balances outstanding related to decoupling and earnings sharing mechanisms in its various jurisdictions (dollars in thousands):

	December 31, 2022	December 31, 2021
Washington		
Decoupling (rebate) surcharge	\$ (13,210)	\$ 13,522
Idaho		
Decoupling rebate	\$ (7,889)	\$ (1,450)
Provision for earnings sharing rebate	(686)	(686)
Oregon		
Decoupling surcharge	\$ 2,853	\$ 3,152

There were no earnings sharing rebates associated with Washington and Oregon as of December 31, 2022 and December 31, 2021.

2022 Washington General Rate Cases

In June 2022, the Company and certain other parties entered into a Settlement Agreement that resolved all issues in the Company's electric and natural gas general rate cases originally filed in January 2022. The Public Counsel Unit of the Washington Attorney General's Office (Public Counsel), while a party to the rate cases, did not join in the Settlement Agreement. The Settlement Agreement was reached after negotiation of all issues but is "results-focused" -- that is, it represents agreement among all parties (except Public Counsel) as to the Company's overall revenue requirement, without specifying the details of any component except the rate of return on rate base. On December 12, 2022, the WUTC issued an order approving the multi-party Settlement Agreement.

On December 22, 2022, Public Counsel filed a Petition for Reconsideration requesting the WUTC to reconsider its ruling on the Settlement Agreement. Public Counsel's primary issue is related to the "results-focused" approach used by the settling parties and approved by the WUTC.

On January 30, 2023, the WUTC issued an order denying the Petition for Reconsideration, stating that Public Counsel was afforded every opportunity to exercise its rights to oppose the settlement, and reiterated that the end results of the settlement produced rates that were equitable, fair, just, reasonable and sufficient.

NOTE 17. SUPPLEMENTAL CASH FLOW INFORMATION

Supplemental cash flow information consisted of the following items for the years ended December 31 (dollars in thousands):

	2022	2021
Cash paid for interest	\$ 101,077	\$ 92,143
Cash paid for income taxes	532	1,476
Cash received for income tax refunds	(86)	(22,330)

NOTE 18. SUBSEQUENT EVENTS

The Company has evaluated its subsequent events, noting the following events have occurred subsequent to December 31, 2022:

The Company entered an agreement with Northwestern to transfer its ownership of Colstrip by December 31, 2025. See further discussion of the agreement within Note 15.

Effective April 1, 2023, The Company extended its contract to purchase the output of Lancaster through 2041. The Company is currently evaluating the impact of this extension on the financial statements.

Effective January 1, 2023, the Climate Commitment Act (CCA) went into effect in the State of Washington. The law requires the Company to secure enough carbon allowances to cover the carbon emissions over a certain amount each year. The Company will purchase allowances recorded as inventory, and will record emissions obligations and emissions expense associated with sales. As allowances are used and retired, the Company will remove both the inventory and emissions obligation from the balance sheet. The Company expects to purchase allowances for its Washington natural gas and Idaho electric operations. Effective January 1, 2023, the Company received regulatory approval in Washington to defer incremental costs related to complying with the CCA for its natural gas operations.

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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
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- Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
- Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
- For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
- Report data on a year-to-date basis.

1	Balance of Account 219 at Beginning of Preceding Year	0	(14,378,164)					(14,378,164)		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income							0		
3	Preceding Quarter/Year to Date Changes in Fair Value		3,339,613					3,339,613		
4	Total (lines 2 and 3)		3,339,613					3,339,613	147,333,570	150,673,183
5	Balance of Account 219 at End of Preceding Quarter/Year	0	(11,038,551)					(11,038,551)		
6	Balance of Account 219 at Beginning of Current Year	0	(11,038,551)					(11,038,551)		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income							0		
8	Current Quarter/Year to Date Changes in Fair Value		8,980,326					8,980,326		
9	Total (lines 7 and 8)		8,980,326					8,980,326	155,176,032	164,156,358
10	Balance of Account 219 at End of Current Quarter/Year		(2,058,225)					(2,058,225)		

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	7,397,867,336	5,085,219,499	1,586,288,461				726,359,376
4	Property Under Capital Leases	68,237,837						68,237,837
5	Plant Purchased or Sold							
6	Completed Construction not Classified							
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	7,466,105,173	5,085,219,499	1,586,288,461				794,597,213
9	Leased to Others							
10	Held for Future Use	10,818,719	9,363,493	190,585				1,264,641
11	Construction Work in Progress	155,475,677	119,839,270	6,229,421				29,406,986
12	Acquisition Adjustments	262,416	262,416					
13	Total Utility Plant (8 thru 12)	7,632,661,985	5,214,684,678	1,592,708,467				825,268,840
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	2,624,302,472	1,848,976,646	479,998,420				295,327,406
15	Net Utility Plant (13 less 14)	5,008,359,513	3,365,708,032	1,112,710,047				529,941,434
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	2,422,934,895	1,814,695,451	479,138,993				129,100,451
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant	201,367,577	34,281,195	859,427				166,226,955
22	Total in Service (18 thru 21)	2,624,302,472	1,848,976,646	479,998,420				295,327,406
23	Leased to Others							

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)						
		Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation							
29	Amortization							
30	Total Held for Future Use (28 & 29)							
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment							
33	Total Accum Prov (equals 14) (22,26,30,31,32)	2,624,302,472	1,848,976,646	479,998,420				295,327,406

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization						
3	(302) Franchise and Consents	46,782,926	12,723				46,795,649
4	(303) Miscellaneous Intangible Plant	39,882,548	17,897,826	5,550,510			52,229,864
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	86,665,474	17,910,549	5,550,510			99,025,513
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights	3,857,583					3,857,583
9	(311) Structures and Improvements	141,207,434	(147,603)	190,968			140,868,863
10	(312) Boiler Plant Equipment	194,007,987	34,419,848	4,434,754			223,993,081
11	(313) Engines and Engine-Driven Generators	541,060	(546,068)				(5,008)
12	(314) Turbogenerator Units	59,908,639	(31,984)	1,884,744			57,991,911
13	(315) Accessory Electric Equipment	31,404,591	(426,359)	383,191			30,595,041
14	(316) Misc. Power Plant Equipment	17,100,361	29,152				17,129,513
15	(317) Asset Retirement Costs for Steam Production	15,536,251					15,536,251
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	463,563,906	33,296,986	6,893,657			489,967,235
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights						
19	(321) Structures and Improvements						
20	(322) Reactor Plant Equipment						
21	(323) Turbogenerator Units						
22	(324) Accessory Electric Equipment						
23	(325) Misc. Power Plant Equipment						
24	(326) Asset Retirement Costs for Nuclear Production						

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)						
26	C. Hydraulic Production Plant						
27	(330) Land and Land Rights	65,888,976					65,888,976
28	(331) Structures and Improvements	105,456,819	6,246,074	43,778		53,999	111,713,114
29	(332) Reservoirs, Dams, and Waterways	195,899,346	60,585,335	11,160			256,473,521
30	(333) Water Wheels, Turbines, and Generators	234,585,793	1,218,547	14,931			235,789,409
31	(334) Accessory Electric Equipment	81,390,950	3,486,112	3,875			84,873,187
32	(335) Misc. Power Plant Equipment	13,165,713	587,031	17,810			13,734,934
33	(336) Roads, Railroads, and Bridges	3,648,611					3,648,611
34	(337) Asset Retirement Costs for Hydraulic Production						
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	700,036,208	72,123,099	91,554		53,999	772,121,752
36	D. Other Production Plant						
37	(340) Land and Land Rights	905,167					905,167
38	(341) Structures and Improvements	17,367,067	263,995	17,074			17,613,988
39	(342) Fuel Holders, Products, and Accessories	21,069,455	1,452				21,070,907
40	(343) Prime Movers	21,443,903					21,443,903
41	(344) Generators	237,543,639	652,639	509,403			237,686,875
42	(345) Accessory Electric Equipment	25,669,390	44,908	1,893			25,712,405
43	(346) Misc. Power Plant Equipment	1,642,017	729				1,642,746
44	(347) Asset Retirement Costs for Other Production	351,683					351,683
44.1	(348) Energy Storage Equipment - Production						
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	325,992,321	963,723	528,370	0		326,427,674
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	1,489,592,435	106,383,808	7,513,581	0	53,999	1,588,516,661
47	3. Transmission Plant						

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
48	(350) Land and Land Rights	30,066,309	349,165			(323,427)	30,092,047
48.1	(351) Energy Storage Equipment - Transmission						0
49	(352) Structures and Improvements	30,270,873	481,196	117,592			30,634,477
50	(353) Station Equipment	348,300,660	17,244,879	418,047			365,127,492
51	(354) Towers and Fixtures	17,278,384	(53,856)	7,376			17,217,152
52	(355) Poles and Fixtures	330,440,332	22,840,961	181,299			353,099,994
53	(356) Overhead Conductors and Devices	174,079,627	8,939,414	45,351			182,973,690
54	(357) Underground Conduit	3,524,685	52,755				3,577,440
55	(358) Underground Conductors and Devices	7,152,613	(97,638)				7,054,975
56	(359) Roads and Trails	2,558,529	49,607				2,608,136
57	(359.1) Asset Retirement Costs for Transmission Plant						
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	943,672,012	49,806,483	769,665		(323,427)	992,385,403
59	4. Distribution Plant						
60	(360) Land and Land Rights	13,232,389	3,978,640			(818,951)	16,392,078
61	(361) Structures and Improvements	28,155,859	335,623	3,198			28,488,284
62	(362) Station Equipment	161,008,588	3,692,932	506,316			164,195,204
63	(363) Energy Storage Equipment – Distribution	0					
64	(364) Poles, Towers, and Fixtures	497,137,368	43,227,898	1,475,074			538,890,192
65	(365) Overhead Conductors and Devices	318,896,637	23,798,297	149,929			342,545,005
66	(366) Underground Conduit	143,929,806	13,028,934	22,880			156,935,860
67	(367) Underground Conductors and Devices	251,298,614	23,166,830	214,757			274,250,687
68	(368) Line Transformers	307,980,419	19,963,386	161,120			327,782,685
69	(369) Services	201,289,060	13,638,985	56,781			214,871,264
70	(370) Meters	84,979,393	1,596,111	236,137			86,339,367
71	(371) Installations on Customer Premises	3,318,046	3,361,631				6,679,677
72	(372) Leased Property on Customer Premises						
73	(373) Street Lighting and Signal Systems	74,954,337	5,362,032	1,939,045			78,377,324

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
74	(374) Asset Retirement Costs for Distribution Plant						
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	2,086,180,516	155,151,299	4,765,237		(818,951)	2,235,747,627
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT						
77	(380) Land and Land Rights						
78	(381) Structures and Improvements						
79	(382) Computer Hardware						
80	(383) Computer Software						
81	(384) Communication Equipment						
82	(385) Miscellaneous Regional Transmission and Market Operation Plant						
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper						
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)						
85	6. General Plant						
86	(389) Land and Land Rights	885,665					885,665
87	(390) Structures and Improvements	20,165,495	551,968	11,758			20,705,705
88	(391) Office Furniture and Equipment	1,946,534	1,545,705	176,115			3,316,124
89	(392) Transportation Equipment	55,093,856	5,185,633	642,768		(182,667)	59,454,054
90	(393) Stores Equipment	472,784					472,784
91	(394) Tools, Shop and Garage Equipment	7,507,620	697,804	17,432			8,187,992
92	(395) Laboratory Equipment	3,099,671	165,253	35,971			3,228,953
93	(396) Power Operated Equipment	30,256,492	171,816	2,354,736			28,073,572
94	(397) Communication Equipment	49,182,522	(600,616)	3,643,257			44,938,649
95	(398) Miscellaneous Equipment	288,410	9,606	17,219			280,797
96	SUBTOTAL (Enter Total of lines 86 thru 95)	168,899,049	7,727,169	6,899,256		(182,667)	169,544,295

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
97	(399) Other Tangible Property						
98	(399.1) Asset Retirement Costs for General Plant						
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	168,899,049	7,727,169	6,899,256		(182,667)	169,544,295
100	TOTAL (Accounts 101 and 106)	4,775,009,486	336,979,308	25,498,249	0	(1,271,046)	5,085,219,499
101	(102) Electric Plant Purchased (See Instr. 8)						
102	(Less) (102) Electric Plant Sold (See Instr. 8)						
103	(103) Experimental Plant Unclassified						
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	4,775,009,486	336,979,308	25,498,249	0	(1,271,046)	5,085,219,499

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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	Distribution Plant Land, Coeur d'Alene, Idaho	11/01/2020	12/31/2026	775,530
3	Distribution Plant Land, Spokane, Washington	03/01/2011	12/31/2026	540,307
4	Steam Production Plant Land, Spokane, Washington	12/01/2015	12/31/2026	3,490,607
5	Transmission Plant Land, Spokane, Washington	07/01/2014	12/31/2026	62,168
6	Transmission Plant Land, Spokane, Washington	01/01/2017	12/31/2026	56,311
7				
8	Transmission Plant Land, Spokane, Washington	12/01/2011	12/31/2026	411,202
9	Transmission Plant Land, Noxon, Montana	03/01/2016	12/31/2026	3,241,366
10	Transmission Plant Land, Sandpoint, Idaho	07/01/2019	12/31/2026	486,299
11	Distribution Plant Land, Carlin Bay, Idaho	12/01/2010	12/31/2026	162,352
12	Distribution Plant Land, Colville, Washington	06/01/2019	12/31/2026	104,527
21	Other Property:			
22	Distribution Structure and Improvement Spokane, Washington	07/01/2019	12/31/2026	32,824
47	TOTAL			9,363,493

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1. Report below descriptions and balances at end of year of projects in process of construction (107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts). 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.		
1	Substation Rebuilds	30,635,885
2	Saddle Mountain Integration Phase 2	15,149,375
3	New Substations	8,317,124
4	Hawai-Moscow 230kV Asset Condition Rebuild	7,811,809
5	Long Lake Plant Upgrades	7,095,418
6	LL HED Stability Enhancement	6,167,966
7	CG HED Station Service Replacement	6,032,931
8	Transportation Equip	3,414,240
9	Distribution Line Relocations	2,953,449
10	HMI Control Software	2,096,151
11	Downtown Network - Performance & Capacity	1,808,008
12	Transportation Electrification - Washington	1,708,531
13	Distribution - Spokane North & West	1,562,617
14	Westside 230 kV Substation - Rebuild	1,414,540
15	NR HED Spillgate Refurbishment	1,283,682
16	Transmission Minor Rebuild	1,142,130
17	Low Priority Ratings Mitigation	1,108,257
18	Electric Revenue Blanket	1,096,696
19	Distribution - Big Bend, North & West	1,090,758
20	Minor Projects under \$1,000,000	16,254,734
21	R&D/Strategic Initiatives	1,694,969
43	Total	119,839,270

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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)
Section A. Balances and Changes During Year					
1	Balance Beginning of Year	1,705,515,338	1,705,515,338		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	142,463,452	142,463,452		
4	(403.1) Depreciation Expense for Asset Retirement Costs	0			
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	4,851,999	4,851,999		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9.1					
9.2					
9.3					
9.4					
9.5					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	147,315,451	147,315,451		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	421,560	421,560		
13	Cost of Removal	(54,391)	(54,391)		
14	Salvage (Credit)	206,547	206,547		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	573,716	573,716		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Depreciation offset for non-recoverable plant for Boulder Park	(112,280)	(112,280)		
17.2	AMI/MDM Deferral Reclass	(20,369,298)	(20,369,298)		
17.3	Change in APx Accrual	50,468	50,468		
17.4	ARO Depreciation	2,781,969	2,781,969		
17.5	Transfers	(51,569)	(51,569)		
17.6	Change in RWIP	(3,371,294)	(3,371,294)		
17.7	General Plant Common Allocated	(17,637,050)	(17,637,050)		
18	Book Cost or Asset Retirement Costs Retired				

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,814,695,451	1,814,695,451		
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	375,181,704	375,181,704		
21	Nuclear Production				
22	Hydraulic Production-Conventional	188,867,029	188,867,029		
23	Hydraulic Production-Pumped Storage				
24	Other Production	167,601,484	167,601,484		
25	Transmission	269,438,841	269,438,841		
26	Distribution	736,323,137	736,323,137		
27	Regional Transmission and Market Operation				
28	General	77,283,256	77,283,256		
29	TOTAL (Enter Total of lines 20 thru 28)	1,814,695,451	1,814,695,451		

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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1	Investment in Avista Capital	01/01/1997		256,138,971			256,138,971	
2	Avista Capital - Equity in Earnings			(138,689,885)	32,423,253		(106,266,632)	
3	Investment in AERC	07/01/2014		89,816,380			89,816,380	
4	AERC - Equity in Earnings			18,700,247	7,372,004	5,000,000	21,072,251	
42	Total Cost of Account 123.1 \$		Total	225,965,713	39,795,257		260,760,970	

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MATERIALS AND SUPPLIES

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	4,388,454	4,252,607	(1)
2	Fuel Stock Expenses Undistributed (Account 152)	0	0	
3	Residuals and Extracted Products (Account 153)	0	0	
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	43,599,763	51,057,881	(1)
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	4,379,679	5,069,997	(1)
8	Transmission Plant (Estimated)	254,532	179,891	(1)
9	Distribution Plant (Estimated)	611,259	806,251	(1)
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)	11,432,175	16,339,904	(1),(2)
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	60,277,408	73,453,924	
13	Merchandise (Account 155)	0	0	
14	Other Materials and Supplies (Account 156)	0	0	
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)	0	0	
16	Stores Expense Undistributed (Account 163)	0	0	
17				
18				
19				
20	TOTAL Materials and Supplies	64,665,862	77,706,531	

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Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	ENEL Studies for TSR	20,340	186200		
20	Total	20,340			
21	Generation Studies				
22	Aurora Solar Project #59	82,237	186200	76,515	186210
23	Post Falls HED Project #63	99,929	186200		
24	Kettle Falls Upgrade Proj #66	61,211	186200		
25	Clearwater Wind II Proj #68	10,467	186200		
26	Clearwater Wind III Proj #69	10,582	186200		
27	Elf I Solar Project #80	57,400	186200	30,972	186210
28	Haymaker Wind Proj #82	4,603	186200		
29	Martinsdale Wind Proj #83	3,539	186200		
30	Acadia Solar Project #84	50,674	186200	32,353	186210
31	Jane Wind 2 Proj #96	1,717	186200		
32	Jane Wind Proj #95	1,747	186200		
33	Lolo Solar Project #97	87,213	186200		
34	Big Sky Connector Line Project	2,502	186200		
35	Broadview IV Project #107	2,825	186200		
36	Ursus Wind Project #108	3,240	186200		
37	Gordon Butte South Wind Q116	3,043	186200		
38	CS PV Q113	1,154	186200		
39	CS Wind 2 Q115	1,107	186200		
40	CS Wind 1 Q114	746	186200		
41	Triple Oak Connector Line	1,904	186200		
42	North Plains Connector Line	1,119	186200		
43	Ursiane Wind #118	1,235	186200		
44	Royal Slope - Juwi - ESA	7,154	186200		
45	Stringtown Load Study TSC-09	3,625	186200		
46	Colstrip Solar	625	186200		
47	LewisClark Cluster Phase 2 T6	18,923	186200		
48	Palouse Cluster Phase 2 T5	19,642	186200		
49	Big Bend Phase 1 Re-Study T7A	24,616	186200		

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
50	Stratford Phase 1 Re-Study T1	20,349	186200		
51	Big Ben Phase 1 Re-Study T7B	1,807	186200		
52	Big Bend Cluster Phase 2 T7a	1,694	186200		
53	Big Bend Cluster Phase 2 T7b	393	186200		
54	Stratford Cluster Phase 2 T1	765	186200		
55	Gordon Butte Project #50	11,240	186200	11,240	186210
56	Rattlesnake II Wind Proj #62	120,344	186200	120,344	186210
57	Old Milwaukee Solar Proj #67	34,358	186200	34,358	186210
58	Sprague Solar Project #73	13,130	186200	13,130	186210
59	Royal City Solar Project #76	4,396	186200	4,396	186210
60	Elf II Solar Project #79	57,351	186200	57,351	186210
61	Ralston Solar Project #81	3,767	186200	3,767	186210
62	Rainier Solar Project #85	840	186200	840	186210
63	Wahatis Solar Project #99	4,742	186200	4,742	186210
64	Stringtown Solar Project #100	21,981	186200	21,981	186210
65	Harrington Solar Project #103	2,913	186200	2,913	186210
66	Colville Solar Project #105	1,849	186200	1,849	186210
67	Latah Wind Project #104	2,231	186200	2,231	186210
68	Cloudwalker Wind&Solar Q110	1,756	186200	1,756	186210
69	Daydreamer Solar Q112	1,760	186200	1,760	186210
70	Dry Falls #119	677	186200	677	186210
71	Taunton Solar Unsuspend Q52	15,145	186200	15,145	186210
72	T1 Stratford Cluster Phase 1 T1	32,813	186200	32,813	186210
73	T2 Colville Cluster Phase 1 T2	8,606	186200	8,606	186210
74	T7 Big Bend Cluster Phase 1 T7	66,301	186200	66,301	186210
75	T6 LewisClark Cluster Phase 1 T6	27,081	186200	27,081	186210
76	T5 Palouse Cluster Phase 1 T5	31,128	186200	31,128	186210
39	Total	1,054,196		604,249	
40	Grand Total	<u>(a)</u> 1,074,536		<u>(b)</u> 604,249	

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FOOTNOTE DATA

(a) Concept: StudyCostsIncurred

Total life to date costs

(b) Concept: StudyCostsReimbursements

Total life to date reimbursements

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OTHER REGULATORY ASSETS (Account 182.3)

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	^(a) WA Excess Nat Gas Line Extension Allowance	6,463,028		407	2,134,643	4,328,385
2	^(b) Reg Asset Post Ret Liability	171,371,633	6,014,594	228	48,539,097	128,847,130
3	^(c) Regulatory Asset FAS 109 Utility Plant	93,904,984	1,368,078	283	14,723,774	80,549,288
4	Regulatory Asset FAS 109 DSIT Non Plant	2,347,130	2,095,196	283		4,442,326
5	^(d) Regulatory Asset Lake CDA Settlement-Varies	38,925,962		407	1,116,805	37,809,157
6	^(e) Reg Assets-Decoupling Surcharges - 2 years	10,879,978	15,722,773	456,495	17,513,449	9,089,302
7	^(f) Reg Asset - Colstrip	10,793,262	6,334,788	407	2,151,579	14,976,471
8	^(g) Regulatory Asset Commodity MTM ST & LT	15,385,297	142,848,597	244,175	27,959,682	130,274,212
9	^(h) Regulatory Asset FAS 143 Asset Retirement Obligation	2,037,861	127,998	403	678	2,165,181
10	⁽ⁱ⁾ Regulatory Asset Workers Comp	887,008	376,609	242	274,589	989,028
11	^(j) Interest Rate Swap Asset	199,753,782	17,087,128	Various	30,921,856	185,919,054
12	^(k) DSM Asset	3,974,177	64	Various	290,889	3,683,352
13	^(l) Deferred ITC	3,840,019		283,410	70,968	3,769,051
14	^(m) Regulatory Asset MDM System	36,007,664		407,419	3,626,799	32,380,865
15	⁽ⁿ⁾ Regulatory Asset BPA Residential Exchange	1,140,077	1,904,691	407	1,745,820	1,298,948
16	^(o) Regulatory Asset FISERV	1,092,857	2,481	407,419	688,895	406,443
17	^(p) Regulatory Asset AFUDC (PIS,WIP) & Equity DFIT	55,034,683	40,961,568	Various	36,334,000	59,662,251
18	Regulatory Asset ID PCA Deferral	10,774,982	20,794,818	557,419	15,227,806	16,341,994
19	^(q) Existing Meters/ERTS Retirement Def	21,415,525	326,004	108,407	2,282,031	19,459,498

OTHER REGULATORY ASSETS (Account 182.3)

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
20	(u) Regulatory Asset Colstrip Community Fund	1,500,000	0			1,500,000
21	(s) Regulatory Asset COVID-19	1,980,427	798,350	186,407	1,537,005	1,241,772
22	(t) Regulatory Asset Energy Imbalance Market	715,789	28,885	407	45,555	699,119
23	(u) Regulatory Asset Oregon CAT Tax	898,620	47,534	407,419	317,905	628,249
24	(v) Regulatory Asset- Wildfire Resiliency	4,383,450	18,254,023	184	4,450,952	18,186,521
25	(w) Deferral for CS2 & Colstrip (O&M, Excess Depr)	5,109,886	682,831	182,407	3,917,936	1,874,781
26	(x) Regulatory Asset Tax Basis Flow through	131,806,591	6,466,961	282,283	0	138,273,552
27	(y) Tax Reform Deferral	685,595	0	254	685,595	0
28	(z) Other Regulatory Assets	52,641	151,256	407,419	105,529	98,368
29	(aa) Regulatory Asset Pension Settlement Deferral	0	11,827,588			11,827,588
30	(ab) Regulatory Asset Energy Affordability Act		219,732			219,732
31	(ac) Unrealized Currency Exchange	0	1,554,060	143	61,450	1,492,610
44	TOTAL	833,162,908	295,996,607		216,725,287	912,434,228

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FOOTNOTE DATA

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets Residential Schedule 101 customers who receive a natural gas line extension as part of conversion to natural gas from another fuel source. Amortization for a period of 3 years on the excess allowance exceeding the cost of the line extension.
(b) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets Recognition of the overfunded and underfunded status of a defined benefit post retirement plan based on ASC 715 for financial reporting.
(c) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets Deferred tax flow through balance on utility plant. Amortization occurs over book life of respective utility plant assets.
(d) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets WA Docket UE-080416 & ID Order AVU-E-08-01. Amortization thru 2059.
(e) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets Decoupling revenue deferrals are recognized during the period they occur, subject to certain limitations. Revenue is expected to be collected within 24 months of the deferral.
(f) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets For Washington Electric, amortization period is 33.75 years as per Order 09, dockets UE-190334, UG-190335, UE-190222 (Consolidated). For Idaho Electric, amortization is for 34.75 years as per Order 34276, AVU-E-18-03. Amortization ends in 2054 for both jurisdictions.
(g) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets Washington Docket# UE-002066 and Idaho Order# 28648
(h) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets Regulatory Assets related to deferred ARO expenses for Kettle Falls and Coyote Springs thermal plants. The expenses will not be collected from Customers until actual work is performed.
(i) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets Quarterly adjustments to workers comp reserve for current unpaid claims.
(j) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets Settled swaps are amortized over the life of the associated debt.
(k) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets Amortization period varies depending on timing of transactions.
(l) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets Amortization period varies depending on underlying transactions.
(m) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets Washington Docket#s UE-180418, UG-180419
(n) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets Avista is a participant in the Residential Exchange Program with Bonneville Power Administration. Customers served under Schedules 1, 12, 22, 32 and 48 are given a rate adjustment based on Schedule 59 for Washington and Idaho. Amortization is based on customer usage.
(o) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets Idaho Order# 33494, Docket Nos. AVU-E-16-01 and Stipulation and Settlement Docket# AVU-E-19-04
(p) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets Deferring the difference between FERC formula and State approved AFUDC rates from 2010 to present.
(q) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets Washington Docket# UE-002066 and Idaho Order# 28648
(r) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets WA Order 09 in Dockets UE-190334, UE-190222. Deferral of customer portion for future rate recovery. The funds are set aside to help the Colstrip community transition away from economic activity related to coal-fired generation.
(s) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets Deferral of COVID-19 costs as per Idaho PUC Order No. 34718, Oregon PUC Order No. 20-401, Docket UM 2069 and WA UTC Order No. 01, Dockets UE-200407 and UG-200408.
(t) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets Idaho PUC Order No. 34606. Deferral of costs related to Avista's entry in the Energy Imbalance Market in March 2022.
(u) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets

Oregon PUC Order No. 20-398, Docket UM-2042.
(v) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Deferral of O&M wildfire expenses as per Idaho PUC Order 34883 and WA Dockets UE-200900, UG-200901, and UE-200894.
(w) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
WA Order 09, Docket Nos. UE-190334, UG-190335, UE-190222.
(x) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
WA Order 01, Dockets UE-200895 and UG-200896, ID Case Nos. AVU-E-20-12 and AVU-G-20-07 Order No. 34906, and OR Docket# UM 2124 Order# 21-131 - Accounting method change for federal income tax expense associated with Industry Director Directive No. 5 mixed service costs for meters.
(y) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Balance remaining after 1 year amortization of 2019 Temporary Tax Rebate based on Oregon Advice# 19-01-G.
(z) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Deferred Regulatory Fees of \$98,369 - Oregon Docket No. UG 415/Advice No. 21-06-G. Amortization of amounts deferred previously in Order No. 20-254 in UG 395.
(aa) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Pending Applications to defer expected impacts associated with the occurrence of pension events and amortization over 12 years - Idaho Case Nos. AVU-E-22-16 and AVU-G-22-08, Washington Dockets UE-220898 and UG-220899, Oregon UM 2267.
(ab) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Deferral of costs associated with Oregon House Bill 2475.
(ac) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Recognition of other liability related to foreign exchange hedge rates over a two year period.

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MISCELLANEOUS DEFERRED DEBITS (Account 186)

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Credits Account Charged (d)	Credits Amount (e)	
1	Reg Asset - Battery Storage	3,848,745		VAR	426,652	3,422,093
2	Colstrip Common Facility	3,466,641		VAR	3,466,641	0
3	Plant Alloc of Clearing Journal	8,118,225		VAR	5,773,304	2,344,921
4	Reg Asset - ERM	7,929,924	27,869,273			35,799,197
5	Gas Supply Transactions	532,891		VAR	532,891	0
6	Reg Asset - Decoupling Deferred	14,174,956		VAR	9,716,367	4,458,589
7	Reg Asset - COVID 19 Deferral	11,610,194		VAR	3,058,626	8,551,568
8	Prepaid Pension	0	13,381,750			13,381,750
9	Nez Perce Settlement	113,937		VAR	5,188	108,749
10	Garden Springs Interconnection	30,124	75,000			105,124
11	Misc. Deferred Debits <\$100,000	756,057		VAR	7,880	748,177
12	ERM, DSM & BPA Tariff Riders Expense	181,230		253	181,230	0
47	Miscellaneous Work in Progress	0				
48	Deferred Regulator Comm. Expenses (See pages 350 - 351)	0				
49	TOTAL	50,762,924				68,920,168

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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Electric	115,179,928	105,974,248
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	115,179,928	105,974,248
9	Gas		
10	Gas	30,295,536	27,957,319
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	30,295,536	27,957,319
17.1	^(a) Other	110,887,110	135,539,045
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	256,362,574	269,470,612

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Notes

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: DescriptionOfAccumulatedDeferredIncomeTax

	Beg. Balance	End. Balance
Pension, Medical, and SERP	49,617,069	39,011,736
Federal Income Tax Carryforwards	19,821,038	32,930,810
State Income Tax Carryforwards	18,379,565	22,175,174
Derivative Instruments	8,903,303	29,450,122
Compensation and Payroll	6,589,381	6,455,693
Plant Excess Deferred Gross Up	6,552,622	5,388,884
Other Common Deferred Tax Assets	1,024,132	126,626
Total	110,887,110	135,539,045

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CAPITAL STOCKS (Account 201 and 204)

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Shares (e)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Amount (f)
1	Common Stock (Account 201)					
2	No Par Value	200,000,000			74,945,948	1,481,787,168
3	Restricted Shares					
11	Total	200,000,000			74,945,948	1,481,787,168
12	Preferred Stock (Account 204)					
13	Cumulative	10,000,000				
16	Total	10,000,000				0
1	Capital Stock (Accounts 201 and 204) - Data Conversion					
2						
3						
4						
5	Total					

CAPITAL STOCKS (Account 201 and 204)

Line No.	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1				
2				
3			157,860	5,908,700
11				
12				
13				
16				
1				
2				
3				
4				
5				

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2023-04-18	Year/Period of Report End of: 2022/ Q4
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Other Paid-in Capital

Line No.	Item (a)	Amount (b)
1	Donations Received from Stockholders (Account 208)	
2	Beginning Balance Amount	
3	Increases (Decreases) from Sales of Donations Received from Stockholders	
4	Ending Balance Amount	
5	Reduction in Par or Stated Value of Capital Stock (Account 209)	
6	Beginning Balance Amount	
7	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock	
8	Ending Balance Amount	
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)	
10	Beginning Balance Amount	
11	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock	
12	Ending Balance Amount	
13	Miscellaneous Paid-In Capital (Account 211)	
14	Beginning Balance Amount	(10,696,711)
15	Increases (Decreases) Due to Miscellaneous Paid-In Capital	
16	Ending Balance Amount	(10,696,711)
17	Historical Data - Other Paid in Capital	
18	Beginning Balance Amount	0
19	Increases (Decreases) in Other Paid-In Capital	
20	Ending Balance Amount	
40	Total	(10,696,711)

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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CAPITAL STOCK EXPENSE (Account 214)

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Common Stock - no par	(54,094,483)
22	TOTAL	(54,094,483)

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LONG-TERM DEBT (Account 221, 222, 223 and 224)

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)
1	Bonds (Account 221)						
2	FMBS - SERIES A - 7.53% DUE 05/05/2023	221334	5,500,000		42,712		
3	FMBS - SERIES A - 7.54% DUE 5/05/2023	221335	1,000,000		7,766		
4	FMBS - SERIES A - 7.18% DUE 8/11/2023	221336	7,000,000		54,364		
5	FMBS - SERIES C - 6.37% DUE 06/18/2028	221300	25,000,000		158,304		
6	FMBS - 6.25% DUE 12-01-35	221400	150,000,000		1,812,935		367,500
7	FMBS - 5.70% DUE 07-01-2037	221420	150,000,000		4,702,304		222,000
8	COLSTRIP 2010A PCRBs DUE 2032	221350	66,700,000				
9	COLSTRIP 2010B PCRBs DUE 2034	221360	17,000,000				
10	5.55% SERIES DUE 12-20-2040	221540	35,000,000		258,834		
11	4.45% SERIES DUE 12-14-2041	221560	85,000,000		692,833		
12	4.23% SERIES DUE 11-29-2047	221580	80,000,000		730,832		
13	4.11% SERIES DUE 12-1-2044	221610	60,000,000		428,205		
14	4.37% SERIES DUE 12-1-2045	221620	100,000,000		590,761		
15	3.54% SERIES DUE 2051	221630	175,000,000		1,042,569		
16	3.91% SERIES DUE 12-1-2047	221640	90,000,000		552,539		
17	4.35% SERIES DUE 6-1-2048	221650	375,000,000		4,246,448		378,750
18	3.43% SERIES DUE 12-1-2049	221660	180,000,000		1,108,340		
19	3.07% SERIES DUE 9-1-2050	221670	165,000,000		1,074,990		
20	2.90% SERIES DUE 10/01/2051	221680	140,000,000		1,070,181		
21	4.00% SERIES DUE 4/1/2052	221690	400,000,000		4,579,993		
22	Subtotal		2,307,200,000		23,154,910	0	968,250
23	Reacquired Bonds (Account 222)						
24	COLSTRIP 2010A PCRBs DUE 2032	221350	66,700,000				
25	COLSTRIP 2010B PCRBs DUE 2034	221360	17,000,000				
26	Subtotal		83,700,000				
27	Advances from Associated Companies (Account 223)						

LONG-TERM DEBT (Account 221, 222, 223 and 224)

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)
28	ADVANCE ASSOCIATED AVISTA CAPITAL II (ToPRS)	223011	51,547,000		1,296,086		
29	Subtotal		51,547,000		1,296,086		
30	Other Long Term Debt (Account 224)						
31							
32							
33							
34	Subtotal						
33	TOTAL		2,442,447,000				

LONG-TERM DEBT (Account 221, 222, 223 and 224)

Line No.	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
1						
2	05/06/1993	05/05/2023	05/06/1993	05/05/2023	5,500,000	414,150
3	05/07/1993	05/05/2023	05/07/1993	05/05/2023	1,000,000	75,400
4	08/12/1993	08/11/2023	08/12/1993	08/11/2023	7,000,000	502,600
5	06/19/1998	06/19/2028	06/19/1998	06/19/2028	25,000,000	1,592,500
6	11/17/2005	12/01/2035	11/17/2005	12/01/2035	150,000,000	9,375,000
7	12/15/2006	07/01/2037	12/15/2006	07/01/2037	150,000,000	8,550,000
8	12/15/2010	10/01/2032	12/15/2010	10/01/2032	66,700,000	
9	12/15/2010	03/01/2034	12/15/2010	03/01/2034	17,000,000	
10	12/20/2010	12/20/2040	12/20/2010	12/20/2040	35,000,000	1,942,500
11	12/14/2011	12/14/2041	12/14/2011	12/14/2041	85,000,000	3,782,500
12	11/30/2012	11/29/2047	11/30/2012	11/29/2047	80,000,000	3,384,000
13	12/18/2014	12/01/2044	12/18/2014	12/01/2044	60,000,000	2,466,000
14	12/16/2015	12/01/2045	12/16/2015	12/01/2045	100,000,000	4,370,000
15	12/15/2016	12/01/2051	12/15/2016	12/01/2051	175,000,000	6,195,000
16	12/14/2017	12/01/2047	12/14/2017	12/01/2047	90,000,000	3,519,000
17	05/22/2018	06/01/2048	05/22/2018	06/01/2048	375,000,000	16,312,500
18	11/26/2019	12/01/2049	11/26/2019	12/01/2049	180,000,000	6,174,000
19	09/30/2020	09/30/2050	09/30/2020	09/30/2050	165,000,000	5,065,500
20	09/28/2021	10/01/2051	09/28/2021	10/01/2051	140,000,000	4,060,000
21	03/17/2022	04/01/2052	03/17/2022	04/01/2052	400,000,000	12,645,161
22					2,307,200,000	90,425,811
23						
24	12/15/2010	10/01/2032	12/15/2010	10/01/2032	66,700,000	847,928
25	12/15/2010	03/01/2034	12/15/2010	03/01/2034	17,000,000	216,114
26					83,700,000	1,064,042
27						
28	06/03/1997	06/01/2037	06/03/1997	06/01/2037	51,547,000	1,058,476
29					51,547,000	1,058,476
30						
31						
32						
33						

LONG-TERM DEBT (Account 221, 222, 223 and 224)

Line No.	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
34					0	
33					2,275,047,000	92,548,329

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	155,176,032
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Contributions in Aid of Construction	16,203,034
6	Other	804,403
9	Deductions Recorded on Books Not Deducted for Return	
10	Book Depreciation	277,978,797
11	Federal Income Tax Expense	(29,134,857)
12	State Income Tax Expense	(8,596)
13	Subsidiary Overheads	3,189,376
14	Other	107,587,464
14	Income Recorded on Books Not Included in Return	
15	Subsidiary Earnings	39,795,257
16	Other	2,070,906
19	Deductions on Return Not Charged Against Book Income	
20	Tax Depreciation	225,647,442
21	Plant Basis Adjustments	131,748,738
22	Other	141,172,944
27	Federal Tax Net Income	(8,639,634)
28	Show Computation of Tax:	
29	Federal Tax at 21%	(1,814,323)
30	Prior Year True Ups	316,662
31	Total Federal Current Tax Expense	(1,497,661)

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR	BALANCE AT BEGINNING OF YEAR
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Include in Account 165) (f)
1	Income Tax	Federal Tax		2021	0	0
2	Income Tax	Federal Tax		2022	0	0
3	Subtotal Federal Tax				0	0
4	Property Tax	Property Tax	WA	2020	9,295,419	0
5	Property Tax	Property Tax	WA	2021	9,394,693	0
6	Property Tax	Property Tax	WA	2022	0	0
7	Property Tax	Property Tax	ID	2020	(42)	0
8	Property Tax	Property Tax	ID	2021	3,882,456	0
9	Property Tax	Property Tax	ID	2022	0	0
10	Property Tax	Property Tax	MT	2020	1	0
11	Property Tax	Property Tax	MT	2021	4,756,084	0
12	Property Tax	Property Tax	MT	2022	0	0
13	Property Tax	Property Tax	OR	2020	0	4
14	Property Tax	Property Tax	OR	2021	0	4,273,513
15	Property Tax	Property Tax	OR	2022	0	0
16	Subtotal Property Tax				27,328,611	4,273,517
17	Excise Tax	Excise Tax	WA	2020	18,342	0
18	Excise Tax	Excise Tax	WA	2021	2,992,561	0
19	Excise Tax	Excise Tax	WA	2022	0	0
20	Corp Activities Tax-CAT	Excise Tax	OR	2021	0	0
21	Corp Activities Tax-CAT	Excise Tax	OR	2022	0	0
22	Thermal Fuel Tax	Excise Tax	WA	2021	8,177	0
23	Subtotal Excise Tax				3,019,080	0
24	Natural Gas Use Tax	Sales And Use Tax	WA	2021	979	0
25	Natural Gas Use Tax	Sales And Use Tax	WA	2022	0	0
26	Use Tax	Sales And Use Tax	WA	2020	890	0
27	Use Tax	Sales And Use Tax	WA	2021	136,922	0
28	Use Tax	Sales And Use Tax	WA	2022	0	0
29	Use Tax	Sales And Use Tax	ID	2020	(33)	0

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR	BALANCE AT BEGINNING OF YEAR
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Include in Account 165) (f)
30	Use Tax	Sales And Use Tax	ID	2021	6,985	0
31	Use Tax	Sales And Use Tax	ID	2022	0	0
32	Subtotal Sales And Use Tax				145,743	0
33	Municipal Occupation Tax	Local Tax	WA	2021	3,101,281	0
34	Municipal Occupation Tax	Local Tax	WA	2022	0	0
35	Subtotal Local Tax				3,101,281	0
36	KWH Tax	Other Taxes	ID	2021	41,184	0
37	KWH Tax	Other Taxes	ID	2022	0	0
38	KWH Tax	Other Taxes	MT	2020	(2,029)	0
39	KWH Tax	Other Taxes	MT	2021	258,646	0
40	KWH Tax	Other Taxes	MT	2022	0	0
41	WA Renewable Energy Credits	Other Taxes	WA	2021	(2,311)	0
42	Misc Distribution	Other Taxes		2021	2,311	0
43	Subtotal Other Taxes				297,801	0
44	Income Tax	State Tax	ID	2017	0	0
45	Income Tax	State Tax	ID	2021	0	0
46	Income Tax	State Tax	ID	2022	0	0
47	Income Tax	State Tax	MT	2022	0	0
48	Income Tax	State Tax	OR	2022	0	0
49	Income Tax	State Tax	Misc	2022	0	0
50	Subtotal State Tax				0	0
51	Payroll Taxes	Payroll Tax	ID	2020	(23,125)	0
52	Payroll Taxes	Payroll Tax	ID	2021	7,237	0
53	Payroll Taxes	Payroll Tax	ID	2022	0	0
54	Payroll Taxes	Payroll Tax	MT	2020	(4,694)	0
55	Payroll Taxes	Payroll Tax	MT	2022	0	0
56	Payroll Taxes	Payroll Tax	OR	2020	(10,331)	0
57	Payroll Taxes	Payroll Tax	OR	2021	4,681	0
58	Payroll Taxes	Payroll Tax	OR	2022	0	0
59	Payroll Taxes	Payroll Tax	WA	2020	(297,350)	0
60	Payroll Taxes	Payroll Tax	WA	2021	294,165	0

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR	BALANCE AT BEGINNING OF YEAR
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Include in Account 165) (f)
61	Payroll Taxes	Payroll Tax	WA	2022	0	0
62	Payroll Taxes	Payroll Tax	Misc	2020	(469)	0
63	Payroll Taxes	Payroll Tax	Misc	2021	(2,346)	0
64	Payroll Taxes	Payroll Tax	Misc	2022	0	0
65	Payroll Taxes	Payroll Tax	FED	2021	5,528,420	0
66	Payroll Taxes	Payroll Tax	FED	2022	0	0
67	Subtotal Payroll Tax				5,496,188	0
68	Franchise Tax	Franchise Tax	ID	2019	14	0
69	Franchise Tax	Franchise Tax	ID	2020	20	0
70	Franchise Tax	Franchise Tax	ID	2021	1,084,405	0
71	Franchise Tax	Franchise Tax	ID	2022	0	0
72	Franchise Tax	Franchise Tax	OR	2020	(1)	0
73	Franchise Tax	Franchise Tax	OR	2021	1,196,203	0
74	Franchise Tax	Franchise Tax	OR	2022	0	0
75	Subtotal Franchise Tax				2,280,641	0
76	Consumer Council Fee	Other License And Fees Tax	MT	2021	8	0
77	Consumer Council Fee	Other License And Fees Tax	MT	2022	0	0
78	Public Commission Fee	Other License And Fees Tax	MT	2021	25	0
79	Public Commission Fee	Other License And Fees Tax	MT	2022	0	0
80	Subtotal Other License And Fees Tax				33	0
40	TOTAL				41,669,378	4,273,517

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR	BALANCE AT END OF YEAR	DISTRIBUTION OF TAXES CHARGED
				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)	Electric (Account 408.1, 409.1) (l)
1	316,660	881,553	564,893	0	0	(3,578,734)
2	(2,484,090)	(1,251,000)	1,233,090	0	0	0
3	(2,167,430)	(369,447)	1,797,983	0	0	(3,578,734)
4	861	0	(9,296,280)	0	0	666
5	(793,602)	17,897,371	9,296,280	0	0	(617,430)
6	18,574,447	462	0	18,573,985	0	14,393,032
7	42	0	0	0	0	(26,069)
8	(962)	3,881,494	0	0	0	62
9	5,775,223	2,918,086	0	2,857,137	0	4,442,581
10	0	0	(1)	0	0	0
11	12,851	4,768,935	0	0	0	12,851
12	9,706,408	4,865,982	1	4,840,427	0	9,706,408
13	4	0	0	0	0	4
14	4,273,513	0	0	0	0	1,813,431
15	3,921,272	8,439,166	0	0	4,517,894	1,389,343
16	41,470,057	42,771,496	0	26,271,549	4,517,894	31,114,879
17	0	0	(18,342)	0	0	0
18	56,342	3,034,883	(14,020)	0	0	59,477
19	31,832,475	27,884,177	32,362	3,980,660	0	23,343,714
20	(24,032)	0	24,032	0	0	0
21	800,000	800,000	0	0	0	0
22	0	8,177	0	0	0	0
23	32,664,785	31,727,237	24,032	3,980,660	0	23,403,191
24	(2)	987	10	0	0	(2)
25	210,212	163,594	(10)	46,608	0	10,886
26	0	0	(890)	0	0	0
27	0	136,922	0	0	0	0
28	1,853,978	1,644,056	890	210,812	0	0
29	0	0	33	0	0	0
30	4	6,989	0	0	0	0
31	297,311	265,516	(33)	31,762	0	0
32	2,361,503	2,218,064	0	289,182	0	10,884
33	5,982	3,107,329	66	0	0	5,583
34	27,704,869	23,703,148	(66)	4,001,655	0	20,167,324

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR	BALANCE AT END OF YEAR	DISTRIBUTION OF TAXES CHARGED
				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)	Electric (Account 408.1, 409.1) (l)
35	27,710,851	26,810,477	0	4,001,655	0	20,172,907
36	(8,109)	33,075	0	0	0	(8,109)
37	403,915	379,361	0	24,554	0	403,915
38	0	0	2,029	0	0	0
39	0	256,617	(2,029)	0	0	0
40	1,151,194	911,793	0	239,401	0	1,151,194
41	0	0	2,311	0	0	0
42	0	0	(2,311)	0	0	0
43	1,547,000	1,580,846	0	263,955	0	1,547,000
44	(86,675)	(86,675)	0	0	0	(73,674)
45	(30)	0	30	0	0	(26)
46	60	0	(60)	0	0	51
47	50	50	0	0	0	50
48	100,000	100,000	0	0	0	30,000
49	1,275	1,275	0	0	0	336
50	14,680	14,650	(30)	0	0	(43,263)
51	0	0	23,125	0	0	0
52	0	3,745	(3,492)	0	0	0
53	46,462	39,519	0	6,943	0	18,294
54	0	589	5,283	0	0	0
55	9,176	8,648	0	528	0	3,613
56	0	0	10,331	0	0	0
57	0	576	(4,105)	0	0	0
58	47,712	33,457	0	14,255	0	18,786
59	0	0	297,350	0	0	0
60	0	70,089	(224,076)	0	0	0
61	980,025	834,436	(73,274)	72,315	0	385,872
62	0	0	469	0	0	0
63	0	0	2,346	0	0	0
64	2,467	2,850	383	0	0	971
65	(1,270,120)	3,423,223	(835,077)	0	0	(500,093)
66	16,385,391	16,390,622	801,444	796,213	0	6,451,532
67	16,201,113	20,807,754	707	890,254	0	6,378,975
68	0	0	(14)	0	0	0

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED Electric (Account 408.1, 409.1) (l)
				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)	
69	0	0	(20)	0	0	0
70	748	1,085,194	41	0	0	591
71	5,320,695	4,034,819	(7)	1,285,869	0	3,781,592
72	0	0	1	0	0	0
73	(3,822)	1,192,316	(65)	0	0	0
74	5,192,793	3,655,544	64	1,537,313	0	0
75	10,510,414	9,967,873	0	2,823,182	0	3,782,183
76	0	8	0	0	0	0
77	37	29	0	8	0	37
78	0	25	0	0	0	0
79	136	94	0	42	0	136
80	173	156	0	50	0	173
40	130,313,146	135,529,106	1,822,692	38,520,487	4,517,894	82,788,195

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	DISTRIBUTION OF TAXES CHARGED		
	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)
1	0	0	3,895,394
2	0	0	(2,484,090)
3	0	0	1,411,304
4	0	0	195
5	0	0	(176,172)
6	0	0	4,181,415
7	0	0	26,111
8	0	0	(1,024)
9	0	0	1,332,642
10	0	0	0
11	0	0	0
12	0	0	0
13	0	0	0
14	0	0	2,460,082
15	0	0	2,531,929
16	0	0	10,355,178
17	0	0	0
18	0	0	(3,135)
19	0	0	8,488,761
20	0	0	(24,032)
21	0	0	800,000
22	0	0	0
23	0	0	9,261,594
24	0	0	0
25	0	0	199,326
26	0	0	0
27	0	0	0
28	0	0	1,853,978
29	0	0	0
30	0	0	4
31	0	0	297,311
32	0	0	2,350,619
33	0	0	399
34	0	0	7,537,545
35	0	0	7,537,944

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	DISTRIBUTION OF TAXES CHARGED		
	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)
36	0	0	0
37	0	0	0
38	0	0	0
39	0	0	0
40	0	0	0
41	0	0	0
42	0	0	0
43	0	0	0
44	0	0	(13,001)
45	0	0	(4)
46	0	0	9
47	0	0	0
48	0	0	70,000
49	0	0	939
50	0	0	57,943
51	0	0	0
52	0	0	0
53	0	0	28,168
54	0	0	0
55	0	0	5,563
56	0	0	0
57	0	0	0
58	0	0	28,926
59	0	0	0
60	0	0	0
61	0	0	594,153
62	0	0	0
63	0	0	0
64	0	0	1,496
65	0	0	(770,027)
66	0	0	9,933,859
67	0	0	9,822,138
68	0	0	0
69	0	0	0
70	0	0	157

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	DISTRIBUTION OF TAXES CHARGED		
	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)
71	0	0	1,539,103
72	0	0	0
73	0	0	(3,822)
74	0	0	5,192,793
75	0	0	6,728,231
76	0	0	0
77	0	0	0
78	0	0	0
79	0	0	0
80	0	0	0
40	0	0	47,524,951

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year	Deferred for Year	Allocations to Current Year's Income	Allocations to Current Year's Income
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)
1	Electric Utility					
2	3%					
3	10%					
4	Fed ITC	28,141,815			411.4	520,104
5	Idaho ITC	995,438	411.4	18,731	411.4	27,376
8	TOTAL Electric (Enter Total of lines 2 thru 7)	29,137,253		18,731		547,480
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)					
10	Gas Property (100%)					
11	Idaho ITC	175,923	411.4	5,071	411.4	5,053
47	OTHER TOTAL	175,923		5,071		5,053
48	GRAND TOTAL	29,313,176				

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Line No.	Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION (j)
1				
2				
3				
4		27,621,711		
5		986,793		
8		28,608,504		
9				
10				
11		175,941		
47		175,941		
48		28,784,445		

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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OTHER DEFERRED CREDITS (Account 253)

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS Contra Account (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	^(a) Deferred Gas Exchange	1,406,250				1,406,250
2	Bills Pole Rentals	332,199	454	580,532	942,830	694,497
3	Defer Comp Active Execs	9,513,318	128	3,387,965	1,415,295	7,540,648
4	Unbilled Revenue	2,159,431			1,409,167	3,568,598
5	^(b) Decoupling Deferred Credits	6,913,448	182, 456, 495	15,384,336	31,885,972	23,415,084
6	^(c) Reg Liability-COVID-19 Deferral	7,749,100				7,749,100
7	^(d) WA REC Deferrals	1,388,195	186, 431	1,678,453	1,159,017	868,759
8	^(e) Misc Deferred Credits	494,893	186, 903, 242	616,343	3,054,320	2,932,870
9	Timber Harvest	226,818	186	22		226,796
47	TOTAL	30,183,652		21,647,651	39,866,601	48,402,602

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FOOTNOTE DATA

[\(a\)](#) Concept: DescriptionOfOtherDeferredCredits

FortisBC and Avista exchange volumes of gas on a firm delivery basis during different time periods. Amortization is recorded monthly every year. This contract ends April 2025.

[\(b\)](#) Concept: DescriptionOfOtherDeferredCredits

Washington and Idaho Decoupling orders for electric and natural gas thru March 31, 2025. Oregon approved similar to Washington and Idaho beginning March 1, 2016. Decoupling revenue deferrals are recognized during the period they occur, subject to certain limitations. Revenue is expected to be collected within 24 months of the deferral.

[\(c\)](#) Concept: DescriptionOfOtherDeferredCredits

Deferral of COVID-19 costs as per Idaho PUC Order No. 34718, Oregon PUC Order No. 20-401, Docket UM 2069 and WA UTC Order No. 01, Dockets UE-200407 and UG-200408.

[\(d\)](#) Concept: DescriptionOfOtherDeferredCredits

WA Docket UE-190334, Schedule 98.

[\(e\)](#) Concept: DescriptionOfOtherDeferredCredits

Kettle Falls Generation Station underground fuel leak of \$46,075 - Continuing remediation liability is recorded.

Other Deferred Credit-Fiserv - \$791,667

Deferred Liability for Software Licenses - \$2,093,461

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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		CHANGES DURING YEAR		CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)		
1	Account 282							
2	Electric	408,360,347	12,037,497					
3	Gas	148,950,404	224,735					
4	Other (Specify)	61,590,182	(1,858,846)					
5	Total (Total of lines 2 thru 4)	618,900,933	10,403,386					
6								
7								
8								
9	TOTAL Account 282 (Total of Lines 5 thru 8)	618,900,933	10,403,386					
10	Classification of TOTAL							
11	Federal Income Tax	618,900,933	10,403,386					
12	State Income Tax							
13	Local Income Tax							

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

Line No.	ADJUSTMENTS Debits Account Credited (g)	ADJUSTMENTS Debits Amount (h)	ADJUSTMENTS Credits Account Debited (i)	ADJUSTMENTS Credits Amount (j)	Balance at End of Year (k)
1					
2			182.3	2,369,442	422,767,286
3			182.3	3,104,670	152,279,809
4			182.3	2,043,254	61,774,590
5				7,517,366	636,821,685
6					
7					
8					
9				7,517,366	636,821,685
10					
11				7,517,366	636,821,685
12					
13					

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		CHANGES DURING YEAR		CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)		
1	Account 283							
2	Electric							
3	Electric	37,665,824	10,948,196	2,676,087	8,231		122,748	
9	TOTAL Electric (Total of lines 3 thru 8)	37,665,824	10,948,196	2,676,087	8,231		122,748	
10	Gas							
11	Gas	22,402,876	6,982,163	979,752	294,693		10,162	
17	TOTAL Gas (Total of lines 11 thru 16)	22,402,876	6,982,163	979,752	294,693		10,162	
18	TOTAL Other	206,713,424	3,493,770	382,951	(57,139)		128,942	
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	266,782,124	21,424,129	4,038,790	245,785		261,852	
20	Classification of TOTAL							
21	Federal Income Tax	266,782,124	21,424,129	4,038,790	245,785		261,852	
22	State Income Tax							
23	Local Income Tax							

NOTES

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

Line No.	ADJUSTMENTS Debits Account Credited (g)	ADJUSTMENTS Debits Amount (h)	ADJUSTMENTS Credits Account Debited (i)	ADJUSTMENTS Credits Amount (j)	Balance at End of Year (k)
1					
2					
3			182/254	288,452	46,111,868
9				288,452	46,111,868
10					
11			182/254	660,166	29,349,984
17				660,166	29,349,984
18			182/254	22,685	209,660,847
19		0		971,303	285,122,699
20					
21				971,303	285,122,699
22					
23					

NOTES

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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OTHER REGULATORY LIABILITIES (Account 254)

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	(a) Idaho Investment Tax Credit	7,766,202	190	7,597	2,280,062	10,038,667
2	(b) Interest Rate Swaps	15,062,540	427, 175	893,522	10,035,044	24,204,062
3	Nez Perce	484,292	557	22,008		462,284
4	Idaho Earnings Test	686,970		0	0	686,970
5	(c) Decoupling Rebate	2,918,109	495, 182	6,518,381	11,978,642	8,378,370
6	(d) WA ERM	19,820,609	186, 557	15,042,530	491,823	5,269,902
7	(e) Deferred Federal ITC - Varies	7,680,040	190	141,936		7,538,104
8	(f) Plant Excess Deferred	339,919,609	190, 282	16,738,578		323,181,031
9	Reg Liability MDM System	964,175	431	337,324	51,992	678,843
10	(g) AFUDC Equity Tax Deferral	2,010,987	407, 431	2,010,987		0
11	(h) Reg Liability- WA Rev Def of Power Supply	0	407, 431	28,731	1,000,400	971,669
12	(i) DSM Tariff Rider	6,367,629	182, 431, 908	556,280	5,770,650	11,581,999
13	(j) Low Income Energy Assistance	6,743,822	242, 908	2,388,717	3,585,252	7,940,357
14	(k) Reg Liability - OR Tax Strategy Deferral	1,322,007	254, 407	915,660	876,659	1,283,006
15	(l) Reg Liability - Tax Reform Amortization - 1 year	181,126			3,334	184,460
16	(m) Reg Liability - Energy Efficiency Assistance	1,428,834	242, 908	441,944		986,890
17	(n) CS2 Insurance Proceeds Deferral	0			804,403	804,403
18	(o) Reg Liability - COVID-19 Deferral	4,751,146	407	1,062,598	436,311	4,124,859
19	(p) Reg Liability - Tax Customer Credit	143,861,989	190, 410	43,674,386	6,950,511	107,138,114
20	(q) Other Regulatory Liabilities - Varies	9,692,139	143, 190, 407	652,678	916,094	9,955,555
41	TOTAL	571,662,225		91,433,857	45,181,177	525,409,545

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FOOTNOTE DATA

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities Not amortized
(b) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities Mark-to-Market gains and losses for interest rate swap derivatives. Upon settlement, amortization of Regulatory Assets and Liabilities as a component of interest expense over the term of the associated debt.
(c) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities Decoupling rebates are recognized during the period they occur, subject to certain limitations. Rebates are returned to customers within 24 months of the deferral.
(d) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities The Washington Energy Recovery Mechanism allows Avista to periodically increase or decrease electric rates. This accounting method tracks differences between actual power supply costs, net of wholesale sales and sales of fuel, and the amount included in base rates. Avista files yearly on or before April 1 for prudence review by the commission.
(e) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities Noxon ITC - 65 year amortization, ends 2077 Community Solar ITC - 20 year amortization, ends 2035 Nine Mile ITC - 65 year amortization, ends 2080
(f) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities Amortized over remaining book life of plant, estimated 36 years.
(g) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities Washington Dockets UE-200900, UG-200901, UE-200894 effective 10/01/2021, amortization over one year. Idaho Electric Settlement AVU-E-19-04 ordered a transfer to account 254320 for Idaho portion.
(h) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities Deferred liability for over-collection of authorized power supply cost revenue from Washington retail customers.
(i) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities Washington Orders Dockets UE-190912 and UG-190920, Idaho Docket AVU-E-18-12 and AVU-G-18-08, Oregon Order No. 19-424
(j) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities Washington Docket# UE-190912, UG-190920 Idaho Docket# AVU-E-18-12, AVU-G-18-08 Oregon RG 81, Docket No. ADV 1063 (Advice No. 19-10-G)
(k) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities Oregon Docket No. UM 2124. Deferral of associated state tax savings of approximately \$1.3M thru 12/31/2022.
(l) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities Washington Docket#s UE-170485, UG-170486 (Schedule 174, amortization ended 5/31/2019) Oregon Advice# ADV 923/19-01-G (Schedule 474, amortization ended 2/28/2021) Idaho Case# GNR-U-18-01 (Schedule 74, amortization ended 3/31/2020)
(m) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities Avista's contribution in the Energy Assistance Fund as per Idaho Settlement Stipulation Case# AVU-E-19-04 (Page 10, #16 a.ii).
(n) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities Insurance proceeds for failed transformer at Coyote Springs per WA Order UE-210893 Order 01.
(o) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities Deferral of COVID-19 costs as per Idaho PUC Order No. 34718, Oregon PUC Order No. 20-401, Docket UM 2069 and WA UTC Order No. 01, Dockets UE-200407 and UG-200408.
(p) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities WA Order 01, Dockets UE-200895 and UG-200896, ID Case Nos. AVU-E-20-12 and AVU-G-20-07 Order No. 34906, and OR Docket# UM 2124 Order# 21-131 Accounting method change for federal income tax from normalization to flow-through for Industry Director Directive No. 5 mixed service costs and meters.
(q) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Oregon BETC Credit of \$11,558 is not amortized.

Non Plant Excess Deferred balance of \$74,329 amortized over 1 year.

State income tax net operating loss carryforward of \$8.4M will reverse over the period in which we are able to utilize the loss to offset taxable income on the Idaho, Montana, and Oregon tax returns.

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Electric Operating Revenues

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales	414,822,725	394,716,831	4,153,697	3,955,384	361,606	356,387
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	338,656,420	326,172,980	3,200,915	3,157,795	44,578	44,110
5	Large (or Ind.) (See Instr. 4)	118,350,840	117,164,929	2,131,895	2,090,406	1,194	1,205
6	(444) Public Street and Highway Lighting	7,483,091	7,472,432	16,795	17,479	681	666
7	(445) Other Sales to Public Authorities	0		0		0	
8	(446) Sales to Railroads and Railways	0		0		0	
9	(448) Interdepartmental Sales	1,571,568	1,460,683	14,388	13,784	157	150
10	TOTAL Sales to Ultimate Consumers	880,884,644	846,987,855	9,517,690	9,234,848	408,216	402,518
11	(447) Sales for Resale	184,587,443	93,585,801	3,144,486	2,519,288		
12	TOTAL Sales of Electricity	1,065,472,087	940,573,656	12,662,176	11,754,136	408,216	402,518
13	(Less) (449.1) Provision for Rate Refunds	347,000		0			
14	TOTAL Revenues Before Prov. for Refunds	1,065,125,087	940,573,656	12,662,176	11,754,136	408,216	402,518
15	Other Operating Revenues						
16	(450) Forfeited Discounts	0					
17	(451) Miscellaneous Service Revenues	122,226	104,104				
18	(453) Sales of Water and Water Power	368,008	623,668				
19	(454) Rent from Electric Property	4,199,517	3,624,446				
20	(455) Interdepartmental Rents	0					
21	(456) Other Electric Revenues	67,308,760	58,044,783				
22	(456.1) Revenues from Transmission of Electricity of Others	30,339,137	19,045,326				
23	(457.1) Regional Control Service Revenues	0					

Electric Operating Revenues

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
24	(457.2) Miscellaneous Revenues	0					
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	102,337,648	81,442,327				
27	TOTAL Electric Operating Revenues	1,167,462,735	1,022,015,983				

Line 12, column (b) includes \$ 3,187,237 of unbilled revenues.

Line 12, column (d) includes 29,089 MWH relating to unbilled revenues

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

Line Number and Title of Rate Schedule No.	(a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	01 Residential Service	3,959,907	378,457,038	342,063	11,576.5457	0.0956
2	02 Fixed-Income Senior and Disabled Residential Service	11,150	720,583	758	14,703.2967	0.0646
3	11 General Service	0	(177,605)	0		
4	12 Residential & Farm General Service	104,309	15,202,520	16,855	6,188.6699	0.1457
5	21 Large General Service	0	(61,812)	0		
6	22 Residential and Farm Large General Service	39,774	3,877,890	62	644,113.3603	0.0975
7	30 Pumping Service	43	4,925	6	7,166.6667	0.1145
8	32 Residential and Farm Pumping Service	9,560	1,296,068	1,862	5,132.8859	0.1356
9	48 Residential and Farm Area Lighting	3,060	1,206,766	0		0.3944
10	58 Tax Adjustment	0	10,975,308	0		
11	95 Optional Renewable Power	0	244,402	0		
41	TOTAL Billed Residential Sales	4,127,803	411,746,083	361,606	11,415.195	0.0997
42	TOTAL Unbilled Rev. (See Instr. 6)	25,894	3,076,642			0.1188
43	TOTAL	4,153,697	414,822,725	361,606	11,486.8033	0.0999

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

Line Number and Title of Rate Schedule No.	(a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	11 General Service	1,040,124	122,035,521	40,914	25,422.2027	0.1173
2	13 Optional Commercial Electric Vehicle Rate - General Service	190	23,608	5	38,568.4861	0.1245
3	21 Large General Service	1,694,750	167,357,783	2,294	738,721.4296	0.0988
4	23 Optional Commercial Electric Vehicle Rate - Large General Service	248	42,419	3	84,875.7634	0.1714
5	25 Extra Large General Service	346,430	23,814,862	13	26,648,462.2171	0.0687
6	31 Pumping Service	111,228	10,749,790	1,349	82,452.1868	0.0966
7	47 Area Light	4,296	1,495,124	0		0.348
8	49 Area Lighting	2,122	720,771	0		0.3397
9	58 Tax Adjustment	0	11,797,188	0		
10	95 Optional Renewable Power	0	150,771	0		
41	TOTAL Billed Small or Commercial	3,199,388	338,187,837	44,578	71,770.5595	0.1057
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	1,527	468,583			0.3069
43	TOTAL Small or Commercial	3,200,915	338,656,420	44,578	71,804.814	0.1058

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

Line Number and Title of Rate Schedule No.	(a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	11 General Service	10,995	1,275,914	214	51,436.5915	0.116
2	21 Large General Service	151,911	14,884,250	114	1,337,441.85	0.098
3	25 Extra Large General Service	1,887,995	94,245,621	21	89,904,540.2975	0.0499
4	30 Pumping Service	29,151	2,428,812	50	583,996.6494	0.0833
5	31 Pumping Service	46,561	4,630,737	678	68,648.011	0.0995
6	32 Residential and Farm Pumping Service	3,439	344,908	117	29,330.7	0.1003
7	47 Area Light	126	32,487	0		0.2578
8	48 Residential and Farm Area Lighting	0	247	0		0.5208
9	49 Area Lighting	49	14,350	0		0.293
10	58 Tax Adjustment	0	850,589	0		
11	95 Optional Renewable Power	0	913	0		
41	TOTAL Billed Large (or Ind.) Sales	2,130,227	118,708,828	1,194	1,784,109.7152	0.0557
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	1,668	(357,988)			(0.2146)
43	TOTAL Large (or Ind.)	2,131,895	118,350,840	1,194	1,785,506.7002	0.0555

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

Line Number and Title of Rate Schedule No.	(a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1						
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33						

SALES OF ELECTRICITY BY RATE SCHEDULES

Line Number and Title of Rate Schedule No.	(a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed Commercial and Industrial Sales					
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL					

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

Line Number and Title of Rate Schedule No.	(a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	41 Company Owned Steet Light Service	29	5,432	5	6,022.9237	0.1866
2	42 Company Owned Steet Light Service	13,880	6,892,357	577	24,045.024	0.4966
3	44 Company Owned Steet Light Energy & Maintenance Service - High Pressure Sodium Vapor	406	70,278	24	16,637.4068	0.173
4	45 Company Owned Steet Light Energy Service	757	66,088	13	58,230.7692	0.0873
5	46 Company Owned Steet Light Energy Service	1,723	196,751	62	27,900.3221	0.1142
6	58 Tax Adjustment	0	252,185	0		
41	TOTAL Billed Public Street and Highway Lighting	16,795	7,483,091	681	24,662.2614	0.4456
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL	16,795	7,483,091	681	24,662.2614	0.4456

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

Line Number and Title of Rate Schedule No.	(a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1						
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33						

SALES OF ELECTRICITY BY RATE SCHEDULES

Line Number and Title of Rate Schedule No.	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
34					
35					
36					
37					
38					
39					
40					
41	TOTAL Billed Other Sales to Public Authorities				
42	TOTAL Unbilled Rev. (See Instr. 6)				
43	TOTAL	0	0	0	

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

Line Number and Title of Rate Schedule No.	(a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1						
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SALES OF ELECTRICITY BY RATE SCHEDULES

Line Number and Title of Rate Schedule No.	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
34					
35					
36					
37					
38					
39					
40					
41	TOTAL Billed Sales To Railroads and Railways				
42	TOTAL Unbilled Rev. (See Instr. 6)				
43	TOTAL	0	0	0	

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

Line Number and Title of Rate Schedule No.	(a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	01 Residential Service	224	21,392	16	13,782.3214	0.0955
2	11 General Service	4,333	525,336	114	37,951.6914	0.1212
3	12 Residential & Farm General Service	0	226	1	53.3328	5.0763
4	13 Optional Commercial Electric Vehicle Rate - General Service	55	7,754	4	14,615.664	0.1415
5	21 Large General Service	8,951	906,352	16	556,542.9438	0.1013
6	31 Pumping Service	703	65,816	5	140,563.4808	0.0936
7	32 Residential and Farm Pumping Service	34	3,547	1	34,292	0.1043
8	47 Area Light	85	38,731	0		0.4557
9	48 Residential and Farm Area Lighting	1	349	0		0.3587
10	49 Area Lighting	2	1,147	0		0.6043
11	58 Tax Adjustment	0	918	0		
41	TOTAL Billed Interdepartmental Sales	14,388	1,571,568	157	91,643.3121	0.1092
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL	14,388	1,571,568	157	91,643.3121	0.1092

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

Line Number and Title of Rate Schedule No.	(a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	11 General Service	0	347,000	0		
41	TOTAL Billed Provision For Rate Refunds	0	347,000	0		
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL	0	347,000			

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

Line Number and Title of Rate Schedule No.	(a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
41	TOTAL Billed - All Accounts	9,488,601	877,697,407	408,216	23,244.0693	0.0925
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	29,089	3,187,237			0.1096
43	TOTAL - All Accounts	9,517,690	880,884,644	408,216	23,315.3282	0.0926

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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SALES FOR RESALE (Account 447)

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Avangrid Renewables, LLC	SF	Tariff 9			
2	Avangrid Renewables, LLC	SF	Tariff 9			
3	Avangrid Renewables, LLC	LF	^(ay) Tariff 12			
4	Avangrid Renewables, LLC	^(b) LF	Tariff 9			
5	BP Energy Company	SF	Tariff 9			
6	Black Hills Power, Inc.	SF	Tariff 9			
7	Bonneville Power Administration	LF	^(az) Tariff 8			
8	Bonneville Power Administration	LF	^(ba) Tariff 8			
9	Bonneville Power Administration	SF	Tariff 9			
10	Bonneville Power Administration	LF	^(bb) Tariff 12			
11	Bonneville Power Administration	^(c) IF	Tariff 9			
12	Bonneville Power Administration	^(d) IF	Tariff 9			
13	British Columbia Hydro and Power Authority	LF	^(bc) Tariff 12			
14	Brookfield Energy Marketing LP	SF	Tariff 9			
15	Brookfield Energy Marketing LP	^(e) IF	Tariff 9			
16	California Independent System Operator Corporation	SF	Tariff 9			
17	California Independent System Operator Corporation	^(f) IF	Tariff 9			
18	California Independent System Operator Corporation	^(g) IF	Tariff 9			
19	Calpine Energy Services, LP	SF	Tariff 9			
20	Chelan County PUD No. 1	LF	^(bd) Tariff 12			
21	Clatskanie Peoples PUD	SF	Tariff 9			
22	ConocoPhillips Company	^(h) IF	Tariff 9			
23	ConocoPhillips Company	SF	Tariff 9			
24	Constellation Energy Generation, LLC	SF	Tariff 9			
25	Douglas County PUD No. 1	SF	Tariff 9			
26	Dynasty Power, Inc.	SF	Tariff 9			

SALES FOR RESALE (Account 447)

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
27	Dynasty Power, Inc.	IF	Tariff 9			
28	EDF Trading North America, LLC	SF	Tariff 9			
29	EDF Trading North America, LLC	IF	Tariff 9			
30	Energy Keepers, Inc.	SF	Tariff 9			
31	Energy Keepers, Inc.	LF	Tariff 9			
32	Eugene Water Electric Board	SF	Tariff 9			
33	Grant County PUD No. 2	LF	Tariff 12			
34	Gridforce Energy Management, LLC	LF	Tariff 12			
35	Guzman Energy, LLC	SF	Tariff 9			
36	Guzman Energy, LLC	IF	Tariff 9			
37	Idaho Power Company	SF	Tariff 9			
38	Idaho Power Company	LF	Tariff 12			
39	Idaho Power Company Balancing	SF	Tariff 9			
40	Idaho Power Company Balancing	LF	Tariff 9			
41	Idaho Power Company Balancing	IF	Tariff 9			
42	Idaho Power Company Balancing	IF	Tariff 9			
43	Kootenai Electric Cooperative	LF	Tariff 8			
44	Kootenai Electric Cooperative	IF	Tariff 9			
45	Macquarie Energy LLC	SF	Tariff 9			
46	Macquarie Energy LLC	LF	Tariff 9			
47	Mercuria Energy America, LLC	IF	Tariff 9			
48	Mercuria Energy America, LLC	SF	Tariff 9			
49	Mizuho Securities USA Inc.	OS	NA			
50	Morgan Stanley Capital Group Inc.	SF	Tariff 9			
51	Morgan Stanley Capital Group Inc.	LF	Tariff 9			
52	Morgan Stanley Capital Group Inc.	IF	Tariff 9			
53	Morgan Stanley Capital Group Inc.	SF	Tariff 9			
54	Morgan Stanley Capital Group Inc.	SF	Tariff 9			

SALES FOR RESALE (Account 447)

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
55	NaturEner Power Watch, LLC	LF	^(b) Tariff 12			
56	Nevada Power Company	SF	Tariff 9			
57	NorthWestern Energy	SF	Tariff 9			
58	NorthWestern Energy	^(v) LF	Tariff 9			
59	NorthWestern Energy	LF	^(b) Tariff 12			
60	NorthWestern Energy	^(w) LF	Tariff 9			
61	NorthWestern Energy	^(x) IF	Tariff 9			
62	PacifiCorp	SF	Tariff 9			
63	PacifiCorp	^(y) IF	Tariff 9			
64	PacifiCorp	LF	^(bk) Tariff 12			
65	PacifiCorp	^(z) IF	Tariff 9			
66	PacifiCorp	^(aa) LF	Tariff 9			
67	Pend Oreille County Public Utility District #1	LF	Tariff 9			
68	Pend Oreille County Public Utility District #1	^(ab) LF	Tariff 9			
69	Pend Oreille County Public Utility District #1	^(ac) LF	Tariff 9			
70	Pend Oreille County Public Utility District #1	SF	Tariff 9			
71	Portland General Electric	SF	Tariff 9			
72	Portland General Electric	LF	^(b) Tariff 12			
73	Portland General Electric	^(ad) IF	Tariff 9			
74	Power Ex	SF	Tariff 9			
75	Power Ex	^(ae) LF	Tariff 9			
76	Power Ex	^(af) OS	Tariff 9			
77	Puget Sound Energy	^(ag) LF	Tariff 9			
78	Puget Sound Energy	SF	Tariff 9			
79	Puget Sound Energy	LF	^(bm) Tariff 12			
80	Puget Sound Energy	^(ah) IF	Tariff 9			

SALES FOR RESALE (Account 447)

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
81	Rainbow Energy Marketing	SF	Tariff 9			
82	Rainbow Energy Marketing	(ai) LF	Tariff 9			
83	Sacramento Municipal Utility District	LF	(bn) Tariff 12			
84	Seattle City Light	SF	Tariff 9			
85	Seattle City Light	(ai) LF	Tariff 9			
86	Shell Energy N.A.	SF	Tariff 9			
87	Shell Energy N.A.	(ak) IF	Tariff 9			
88	Snohomish County PUD	SF	Tariff 9			
89	Southern California Edison Company	SF	Tariff 9			
90	Sovereign Power	(al) LF	Tariff 9			
91	Sovereign Power	(am) LF	Tariff 9			
92	Tacoma Power	SF	Tariff 9			
93	Tacoma Power	(an) LF	Tariff 9			
94	Tacoma Power	(ao) IF	Tariff 9			
95	Talen Energy Montana, LLC	(ap) LF	Tariff 9			
96	Tenaska Power Services Co.	SF	Tariff 9			
97	Tenaska Power Services Co.	(aq) LF	Tariff 9			
98	The Energy Authority	SF	Tariff 9			
99	The Energy Authority	(ar) LF	Tariff 9			
100	TransAlta Energy Marketing	SF	Tariff 9			
101	TransAlta Energy Marketing	(as) LF	Tariff 9			
102	Turlock Irrigation Dist.	LF	(bo) Tariff 12			
103	Vitol, Inc.	SF	Tariff 9			
104	Vitol, Inc.	(at) IF	Tariff 9			
105	Wells Fargo Securities, LLC	(au) OS	NA			
106	IntraCompany Wheeling	(av) LF				
107	IntraCompany Generation	(aw) LF				

SALES FOR RESALE (Account 447)

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
108	California Independent System Operator Corporation	^(bx) OS	Tariff 9			
109	^(a) Powerdex Pricing Accrual Reversal	SF	Tariff 9			
15	Subtotal - RQ					
16	Subtotal-Non-RQ					
17	Total					

SALES FOR RESALE (Account 447)

Line No.	Megawatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)
		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	
1	213,293		13,027,296		13,027,296
2		(b) 3,000			3,000
3	57		5,948		5,948
4	19		632		632
5	4,048		353,280		353,280
6	95		13,425		13,425
7	36,711		1,644,060		1,644,060
8	550		21,186		21,186
9	122,135		7,389,379		7,389,379
10	59		2,996		2,996
11	50,750		3,429,843		3,429,843
12	61,789				0
13	62		3,914		3,914
14	981		55,290		55,290
15	54				0
16	313,919		20,841,388		20,841,388
17	713				0
18	7				0
19	9,549		500,012		500,012
20	7		268		268
21	1,987		137,751		137,751
22			47		47
23	43,289		1,724,205		1,724,205
24	16,397		1,045,555		1,045,555
25	205,328		19,782,478		19,782,478
26	15,752		1,448,853		1,448,853
27	42		7,609		7,609
28	37,831		1,674,691		1,674,691
29	72		3,754		3,754
30	4,562		240,154		240,154
31	319		25,596		25,596
32	17,654		1,168,393		1,168,393
33	2		153		153
34	397		25,785		25,785
35	3,789		335,788		335,788

SALES FOR RESALE (Account 447)

Line No.	Megawatt Hours Sold (g)	REVENUE		REVENUE Energy Charges (\$) (i)	REVENUE Other Charges (\$) (j)	Total (\$) (h+i+j) (k)
		Demand Charges (\$) (h)				
36	4,509			387,044		387,044
37	465			15,180		15,180
38	45			5,791		5,791
39	8,586			668,998		668,998
40	22,475			1,316,268		1,316,268
41	64,869					0
42	108,031					0
43	179			6,551		6,551
44	396			20,546		20,546
45	55,221			3,147,927		3,147,927
46	6,350			374,927		374,927
47	1,754			45,760		45,760
48	6,645			1,071,428		1,071,428
49					(10,512,540)	(10,512,540)
50	234,595			14,895,553		14,895,553
51	6,868			374,527		374,527
52	375,290			27,159,917		27,159,917
53			(br)275,940			275,940
54			(br)275,940			275,940
55	31			975		975
56	813			40,650		40,650
57	25,170			3,337,937		3,337,937
58	148			13,068		13,068
59	23			1,625		1,625
60	8,078			692,432		692,432
61	60,053					0
62	141,359			8,392,779		8,392,779
63	36,454					0
64	60			4,329		4,329
65	7,112			625,371		625,371
66	5,386			461,621		461,621
67			(bs)426,663			426,663
68	15,190			1,303,356		1,303,356
69	152			12,849		12,849
70	11,794			1,407,958		1,407,958

SALES FOR RESALE (Account 447)

Line No.	Megawatt Hours Sold (g)	REVENUE		REVENUE Energy Charges (\$) (i)	REVENUE Other Charges (\$) (j)	Total (\$) (h+i+j) (k)
		Demand Charges (\$) (h)				
71	84,135			4,129,015		4,129,015
72	25			1,281		1,281
73	68			5,337		5,337
74	207,638			8,433,732		8,433,732
75	11,972			519,645		519,645
76					1,750	1,750
77	13,465			1,154,053		1,154,053
78	50,545			2,839,375		2,839,375
79	9			1,493		1,493
80	21			6,114		6,114
81	9,330			555,552		555,552
82	728			25,373		25,373
83	16			827		827
84	7,965			705,475		705,475
85	645			45,592		45,592
86	81,760			5,422,861		5,422,861
87	1,001			64,450		64,450
88	6,835			769,614		769,614
89	9,989			1,428,427		1,428,427
90		139,846				139,846
91	17,565			1,416,682		1,416,682
92	4,000			185,300		185,300
93	1,584			117,818		117,818
94	5,028					0
95	8,079			692,432		692,432
96	476			30,080		30,080
97	1			146		146
98	30,739			2,215,063		2,215,063
99	184			4,111		4,111
100	218,319			17,978,874		17,978,874
101	88			7,045		7,045
102				204		204
103	1,400			85,700		85,700
104	556			29,447		29,447
105	0				(8,516,632)	(8,516,632)

SALES FOR RESALE (Account 447)

Line No.	Megawatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)
		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	
106			(30,722,508)	30,722,508	0
107				1,202,880	1,202,880
108				11,795,705	11,795,705
109			(71,323)		(71,323)
15					0
16	3,144,486	1,121,389	158,772,383	24,693,671	184,587,443
17	3,144,486	1,121,389	158,772,383	24,693,671	184,587,443

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: NameOfCompanyOrPublicAuthorityReceivingElectricityPurchasedForResale
To reverse accrual for missing Powerdex prices at year-end 2021.
(b) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses effective 01/01/2016-12/31/2024
(c) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses
(d) Concept: StatisticalClassificationCode
03/02/2022-12/31/2024 ETSR is an export resource associated with EIM.
(e) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses
(f) Concept: StatisticalClassificationCode
03/02/2022-12/31/2024 Static ETSR is an export resource associated with EIM.
(g) Concept: StatisticalClassificationCode
10/01/2022-12/31/2024 ETSR is an export resource associated with EIM.
(h) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses
(i) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses
(j) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses
(k) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses effective 01/01/2016-12/31/2024
(l) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses
(m) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses effective 01/01/2016-12/31/2024
(n) Concept: StatisticalClassificationCode
03/02/2022-12/31/2024 ETSR is an export resource associated with EIM.
(o) Concept: StatisticalClassificationCode
03/02/2022-12/31/2024 ETSR is an export resource associated with EIM.
(p) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses
(q) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses effective 07/18/2018-12/31/2024
(r) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses
(s) Concept: StatisticalClassificationCode
Financial SWAP
(t) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses effective 01/01/2016-12/31/2024
(u) Concept: StatisticalClassificationCode
Resource Contingent Bundled REC - Energy and Green Attributes 03/01/2019-12/31/2023
(v) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses effective 01/01/2016-12/31/2024

(w) Concept: StatisticalClassificationCode
NorthWestern Energy LLC sale expires October 31, 2023.
(x) Concept: StatisticalClassificationCode
01/26/2022-12/31-2024 ETSR is an export resource associated with EIM.
(y) Concept: StatisticalClassificationCode
01/27/2022-12/31/2024 ETSR is an export resource associated with EIM.
(z) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses
(aa) Concept: StatisticalClassificationCode
PacifiCorp sale terminates October 31, 2023.
(ab) Concept: StatisticalClassificationCode
Deviation Energy
(ac) Concept: StatisticalClassificationCode
Contract expires September 30, 2026
(ad) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses
(ae) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses effective 05/01/2019-12/31/2024
(af) Concept: StatisticalClassificationCode
Pondage
(ag) Concept: StatisticalClassificationCode
Puget Sound Energy sales terminates October 31, 2023.
(ah) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses
(ai) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses effective 01/01/2016-12/31/2024
(aj) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses effective 03/19/2008-12/31/2024
(ak) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses
(al) Concept: StatisticalClassificationCode
Sovereign Power contract terminates September 30, 2026.
(am) Concept: StatisticalClassificationCode
Deviation Energy
(an) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses effective 03/19/2008-12/31/2024
(ao) Concept: StatisticalClassificationCode
01/27/2022-12/31/2024 ETSR is an export resource associated with EIM.
(ap) Concept: StatisticalClassificationCode
Talen Energy sale terminates October 31, 2023.
(aq) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses effective 01/01/2016-12/31/2024
(ar) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses effective 01/01/2016-12/31/2024
(as) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses effective 01/01/2016-12/31/2024
(at) Concept: StatisticalClassificationCode
Financially Settled Transmission Losses
(au) Concept: StatisticalClassificationCode
Financial SWAP

(av) Concept: StatisticalClassificationCode
IntraCompany Wheeling terminates September 30, 2023.
(aw) Concept: StatisticalClassificationCode
IntraCompany Generation - Sale of Ancillary Services.
(ax) Concept: StatisticalClassificationCode
Energy Imbalance Market (EIM) Sales
(ay) Concept: RateScheduleTariffNumber
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement
(az) Concept: RateScheduleTariffNumber
BPA Contract Terminates September 30, 2028
(ba) Concept: RateScheduleTariffNumber
Effective October 1, 2018 - This Scheduling Agreement shall remain in effect until such time as BPA is no longer the designated scheduling agent for any Federal Load.
(bb) Concept: RateScheduleTariffNumber
(bc) Concept: RateScheduleTariffNumber
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
(bd) Concept: RateScheduleTariffNumber
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement
(be) Concept: RateScheduleTariffNumber
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement
(bf) Concept: RateScheduleTariffNumber
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement
(bg) Concept: RateScheduleTariffNumber
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement
(bh) Concept: RateScheduleTariffNumber
04/01/2014-03/31/2024
(bi) Concept: RateScheduleTariffNumber
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement
(bj) Concept: RateScheduleTariffNumber
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement
(bk) Concept: RateScheduleTariffNumber
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement
(bl) Concept: RateScheduleTariffNumber
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement
(bm) Concept: RateScheduleTariffNumber
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement
(bn) Concept: RateScheduleTariffNumber
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement
(bo) Concept: RateScheduleTariffNumber
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement
(bp) Concept: DemandChargesRevenueSalesForResale
Capacity
(bq) Concept: DemandChargesRevenueSalesForResale
Capacity
(br) Concept: DemandChargesRevenueSalesForResale
Capacity
(bs) Concept: DemandChargesRevenueSalesForResale
Contract expires September 30, 2026

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	342,883	371,419
5	(501) Fuel	41,707,542	34,555,011
6	(502) Steam Expenses	3,674,482	3,410,780
7	(503) Steam from Other Sources	0	0
8	(Less) (504) Steam Transferred-Cr.	0	0
9	(505) Electric Expenses	884,248	707,246
10	(506) Miscellaneous Steam Power Expenses	5,888,310	5,582,569
11	(507) Rents	0	0
12	(509) Allowances	0	0
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	52,497,465	44,627,025
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	704,474	773,701
16	(511) Maintenance of Structures	898,565	723,571
17	(512) Maintenance of Boiler Plant	6,596,152	7,818,349
18	(513) Maintenance of Electric Plant	883,060	2,056,873
19	(514) Maintenance of Miscellaneous Steam Plant	786,396	1,153,608
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	9,868,647	12,526,102
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)	62,366,112	57,153,127
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering	0	0
25	(518) Fuel	0	0
26	(519) Coolants and Water	0	0
27	(520) Steam Expenses	0	0
28	(521) Steam from Other Sources	0	0
29	(Less) (522) Steam Transferred-Cr.	0	0
30	(523) Electric Expenses	0	0
31	(524) Miscellaneous Nuclear Power Expenses	0	0
32	(525) Rents	0	0
33	TOTAL Operation (Enter Total of lines 24 thru 32)	0	0

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
34	Maintenance		
35	(528) Maintenance Supervision and Engineering	0	0
36	(529) Maintenance of Structures	0	0
37	(530) Maintenance of Reactor Plant Equipment	0	0
38	(531) Maintenance of Electric Plant	0	0
39	(532) Maintenance of Miscellaneous Nuclear Plant	0	0
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	0	0
41	TOTAL Power Production Expenses-Nuclear. Power (Enter Total of lines 33 & 40)	0	0
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering	2,724,681	2,203,417
45	(536) Water for Power	1,223,862	1,149,414
46	(537) Hydraulic Expenses	9,475,818	8,626,222
47	(538) Electric Expenses	6,827,422	5,746,493
48	(539) Miscellaneous Hydraulic Power Generation Expenses	1,731,229	1,168,693
49	(540) Rents	7,200,284	6,847,161
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	29,183,296	25,741,400
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering	819,291	627,755
54	(542) Maintenance of Structures	1,044,569	681,202
55	(543) Maintenance of Reservoirs, Dams, and Waterways	888,287	780,343
56	(544) Maintenance of Electric Plant	3,607,944	3,386,126
57	(545) Maintenance of Miscellaneous Hydraulic Plant	752,814	624,586
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	7,112,905	6,100,012
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)	36,296,201	31,841,412
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	379,621	407,941
63	(547) Fuel	171,864,307	97,277,819
64	(548) Generation Expenses	2,572,735	1,835,082
64.1	(548.1) Operation of Energy Storage Equipment	0	0
65	(549) Miscellaneous Other Power Generation Expenses	779,929	942,690
66	(550) Rents	87,122	87,122
67	TOTAL Operation (Enter Total of Lines 62 thru 67)	175,683,714	100,550,654

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	751,930	706,634
70	(552) Maintenance of Structures	93,800	91,546
71	(553) Maintenance of Generating and Electric Plant	3,975,265	4,974,985
71.1	(553.1) Maintenance of Energy Storage Equipment	0	0
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	535,519	858,287
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)	5,356,514	6,631,452
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)	181,040,228	107,182,106
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	191,412,443	160,339,875
76.1	(555.1) Power Purchased for Storage Operations	252,740	(3,938,836)
77	(556) System Control and Load Dispatching	1,044,735	757,040
78	(557) Other Expenses	43,909,712	33,704,826
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	236,619,630	190,862,905
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	516,322,171	387,039,550
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	1,947,022	1,807,039
85	(561.1) Load Dispatch-Reliability	18,859	32,205
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	1,727,109	1,101,498
87	(561.3) Load Dispatch-Transmission Service and Scheduling	916,919	947,297
88	(561.4) Scheduling, System Control and Dispatch Services	0	0
89	(561.5) Reliability, Planning and Standards Development	596,438	523,067
90	(561.6) Transmission Service Studies	3,944	0
91	(561.7) Generation Interconnection Studies	5,704	0
92	(561.8) Reliability, Planning and Standards Development Services	0	0
93	(562) Station Expenses	455,206	406,546
93.1	(562.1) Operation of Energy Storage Equipment	0	0
94	(563) Overhead Lines Expenses	524,834	582,254
95	(564) Underground Lines Expenses	0	0
96	(565) Transmission of Electricity by Others	20,220,629	18,301,413
97	(566) Miscellaneous Transmission Expenses	4,423,684	3,224,770
98	(567) Rents	89,654	103,366

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	30,930,002	27,029,455
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	423,695	449,358
102	(569) Maintenance of Structures	707,438	656,084
103	(569.1) Maintenance of Computer Hardware	0	0
104	(569.2) Maintenance of Computer Software	0	0
105	(569.3) Maintenance of Communication Equipment	0	0
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	0	0
107	(570) Maintenance of Station Equipment	1,209,445	856,933
107.1	(570.1) Maintenance of Energy Storage Equipment	0	0
108	(571) Maintenance of Overhead Lines	2,223,133	1,951,772
109	(572) Maintenance of Underground Lines	773	18,408
110	(573) Maintenance of Miscellaneous Transmission Plant	84,498	85,457
111	TOTAL Maintenance (Total of Lines 101 thru 110)	4,648,982	4,018,012
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	35,578,984	31,047,467
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision	0	0
116	(575.2) Day-Ahead and Real-Time Market Facilitation	0	0
117	(575.3) Transmission Rights Market Facilitation	0	0
118	(575.4) Capacity Market Facilitation	0	0
119	(575.5) Ancillary Services Market Facilitation	0	0
120	(575.6) Market Monitoring and Compliance	0	0
121	(575.7) Market Facilitation, Monitoring and Compliance Services	0	0
122	(575.8) Rents	0	0
123	Total Operation (Lines 115 thru 122)	0	0
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements	0	0
126	(576.2) Maintenance of Computer Hardware	0	0
127	(576.3) Maintenance of Computer Software	0	0
128	(576.4) Maintenance of Communication Equipment	0	0
129	(576.5) Maintenance of Miscellaneous Market Operation Plant	0	0
130	Total Maintenance (Lines 125 thru 129)	0	0
131	TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)	0	0
132	4. DISTRIBUTION EXPENSES		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
133	Operation		
134	(580) Operation Supervision and Engineering	4,538,302	3,834,402
135	(581) Load Dispatching	0	0
136	(582) Station Expenses	934,752	1,033,177
137	(583) Overhead Line Expenses	2,894,198	2,986,138
138	(584) Underground Line Expenses	1,566,750	1,766,600
138.1	(584.1) Operation of Energy Storage Equipment	0	0
139	(585) Street Lighting and Signal System Expenses	5,888	9,754
140	(586) Meter Expenses	2,170,353	1,897,373
141	(587) Customer Installations Expenses	859,014	730,717
142	(588) Miscellaneous Expenses	7,747,059	5,301,940
143	(589) Rents	196,608	236,112
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	20,912,924	17,796,213
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	1,632,916	1,335,012
147	(591) Maintenance of Structures	593,149	501,697
148	(592) Maintenance of Station Equipment	887,699	688,988
148.1	(592.2) Maintenance of Energy Storage Equipment	0	0
149	(593) Maintenance of Overhead Lines	26,152,322	16,559,877
150	(594) Maintenance of Underground Lines	756,582	656,866
151	(595) Maintenance of Line Transformers	520,693	346,050
152	(596) Maintenance of Street Lighting and Signal Systems	115,351	105,195
153	(597) Maintenance of Meters	57,877	35,578
154	(598) Maintenance of Miscellaneous Distribution Plant	981,461	1,364,862
155	TOTAL Maintenance (Total of Lines 146 thru 154)	31,698,050	21,594,125
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	52,610,974	39,390,338
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	130,813	173,172
160	(902) Meter Reading Expenses	736,380	771,368
161	(903) Customer Records and Collection Expenses	8,085,755	7,235,525
162	(904) Uncollectible Accounts	42,879	6,543,365
163	(905) Miscellaneous Customer Accounts Expenses	259,554	93,399
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	9,255,381	14,816,829
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
166	Operation		
167	(907) Supervision	0	0
168	(908) Customer Assistance Expenses	33,220,677	34,479,894
169	(909) Informational and Instructional Expenses	899,673	721,166
170	(910) Miscellaneous Customer Service and Informational Expenses	124,273	321,468
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	34,244,623	35,522,528
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision	0	0
175	(912) Demonstrating and Selling Expenses	108,681	131,462
176	(913) Advertising Expenses	0	0
177	(916) Miscellaneous Sales Expenses	0	0
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	108,681	131,462
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	31,951,930	32,391,556
182	(921) Office Supplies and Expenses	4,208,908	4,031,699
183	(Less) (922) Administrative Expenses Transferred-Credit	95,466	100,690
184	(923) Outside Services Employed	14,506,894	12,782,457
185	(924) Property Insurance	2,435,764	2,039,037
186	(925) Injuries and Damages	10,487,107	7,352,763
187	(926) Employee Pensions and Benefits	37,144,003	29,316,292
188	(927) Franchise Requirements	1,200	1,200
189	(928) Regulatory Commission Expenses	6,789,206	6,681,340
190	(929) (Less) Duplicate Charges-Cr.	0	0
191	(930.1) General Advertising Expenses	0	0
192	(930.2) Miscellaneous General Expenses	5,342,709	5,236,355
193	(931) Rents	778,114	793,091
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	113,550,369	100,525,100
195	Maintenance		
196	(935) Maintenance of General Plant	14,984,639	13,299,900
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	128,535,008	113,825,000
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	776,655,822	621,773,174

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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PURCHASED POWER (Account 555)

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	
1	Adams Nielson Solar, LLC	LU	PURPA				34,809
2	(a) Arizona Public Service Company	LF	Tariff 9				8
3	(b) Arizona Public Service Company	OS	APS OATT				
4	Avangrid Renewables, LLC	SF	Tariff 9				37,330
5	(c) Avangrid Renewables, LLC	LF	NWPP				10
6	(d) Avangrid Renewables, LLC	OS	Tariff 9				
7	BP Energy	SF	Tariff 9				400
8	(e) Bonneville Power Administration	OS	BPA OATT				
9	(f) Bonneville Power Administration	LF	Tariff 8				354
10	Bonneville Power Administration	SF	Tariff 9				58,126
11	(g) Bonneville Power Administration	LF	NWPP				138
12	(h) Bonneville Power Administration	LF	Tariff 8				160
13	(i) Bonneville Power Administration	LF	Tariff 8				14
14	(j) Bonneville Power Administration	OS	BPA OATT				
15	(k) Bonneville Power Administration	IF	Tariff 9				50,397
16	Brookfield Energy Marketing LP	SF	Tariff 9				7,126
17	CP Energy Marketing (US) Inc.	SF	Tariff 9				2,275
18	California Independent System Operator	SF	Tariff 9				23,054
19	(l) California Independent System Operator	IF	Tariff 9				71
20	Calpine Energy Services, LP	SF	Tariff 9				6,181
21	Chelan County PUD	IU	Rocky Reach				24,970
22	(m) Chelan County PUD	IU	Rocky Reach				(23,762)
23	(n) Chelan County PUD	LF	NWPP				4
24	Chelan County PUD	IU	Chelan Sys				449,781

PURCHASED POWER (Account 555)

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	
25	City of Spokane	IU	PURPA				49,110
26	City of Spokane	IU	PURPA				106,268
27	Clark Fork Hydro	LU	PURPA				1,219
28	Clatskanie PUD	SF	Tariff 9				585
29	Clearwater Paper Company	IU	PURPA				433,088
30	^(a) Clearwater Power Company	RQ	NA				49
31	Community Solar	LU	PURPA				496
32	Columbia Basin Hydropower	SF	PURPA				777
33	ConocoPhillips Company	SF	Tariff 9				7,928
34	Constellation Energy Generation, LLC	SF	Tariff 9				6,801
35	Deep Creek Energy, LLC	IU	PURPA				219
36	Douglas County PUD No. 1	LU	Wells				510,299
37	^(a) Douglas County PUD No. 1	LF	NWPP				1
38	^(a) Douglas County PUD No. 1	OS	Wells				
39	Douglas County PUD No. 1	EX	Tariff 9				
40	Dynasty Power, Inc.	SF	Tariff 9				10,963
41	EDF Trading No America	SF	Tariff 9				2,543
42	Enel X North America, Inc.	LU	PURPA				10
43	Energy Keepers, Inc.	SF	Tariff 9				6,703
44	Eugene Water & Electric Board	SF	Tariff 9				1,315
45	Ford Hydro Limited Partnership	LU	PURPA				2,103
46	Grant County PUD No. 2	LU	Priest Rapids				354,699
47	^(a) Grant County PUD No. 2	LF	NWPP				10
48	^(a) Grant County PUD No. 2	EX	FERC #104				
49	Great Northern Spokane, LLC	LU	PURPA				99
50	^{(b) (c)} Gridforce Energy Management, LLC	LF	NWPP				9
51	Guzman Energy, LLC	SF	Tariff 9				1,607
52	Heartland Generation Ltd.	SF	Tariff 9				175
53	Hydro Technology Systems	IU	PURPA				8,239

PURCHASED POWER (Account 555)

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	
54	Idaho County Power & Light	LU	PURPA				1,976
55	^(v) Idaho Power Company	OS	Idaho Power Co OATT				
56	Idaho Power Company	SF	Tariff 9				3,961
57	^(w) Idaho Power Company	LF	Tariff 9				113
58	^(x) Idaho Power Company Balancing	IF	Tariff 9				7,893
59	^(y) Idaho Power Company Balancing	IF	Tariff 9				194,344
60	^(z) Inland Power & Light Company	RQ	208				179
61	J. Aron & Company, LLC	SF	Tariff 9				122,513
62	^(aa) Kootenai Electric Cooperative	LF	Tariff 8				228
63	Macquarie Energy, LLC	SF	Tariff 9				15,476
64	Mercuria Energy America, LLC	SF	Tariff 9				1,049
65	^(ab) Mizuho Securities USA, Inc.	OS	NA				
66	Morgan Stanley Capital Group	SF	Tariff 9				35,902
67	Nevada Power Company	SF	Tariff 9				1,605
68	^(ac) Nevada Power Company	OS	NV Energy OATT				
69	^(ad) Nevada Power Company	LF	Tariff 9				48
70	NextEra Energy Power Marketing, LLC	SF	Tariff 9				1,000
71	NorthWestern Energy	SF	Tariff 9				28,813
72	^(ae) NorthWestern Energy	LF	NWPP				23
73	^(af) NorthWestern Energy	IF	Tariff 9				3,649
74	^(ag) NorthWestern Energy	IF	Tariff 9				270,834
75	^(ah) NorthWestern Energy	OS	NorthWestern Energy OATT				
76	PacifiCorp	SF	Tariff 9				7,225
77	^(ai) PacifiCorp	IF	Tariff 9				69,886
78	^(aj) PacifiCorp	LF	NWPP				37
79	^(ak) PacifiCorp	LF	Tariff 9				61

PURCHASED POWER (Account 555)

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	
80	^(al) PacifiCorp	OS	PacifiCorp OATT				
81	Palouse Wind, LLC	LU	PPA				315,410
82	Pend Oreille County PUD No. 1	SF	Pend O'				28,190
83	^(am) Pend Oreille County PUD No. 1	LF	Pend O'				8,910
84	^(an) Pend Oreille County PUD No. 1	LF	Pend O'				657
85	Portland General Electric Company	EX	Tariff 9				
86	Portland General Electric Company	SF	Tariff 9				14,150
87	^(ao) Portland General Electric Company	LF	NWPP				41
88	^(ap) Portland General Electric Company	LF	Tariff 9				6,504
89	Powerex Corp	SF	Tariff 9				38,090
90	Puget Sound Energy	SF	Tariff 9				37,005
91	^(aq) Puget Sound Energy	LF	NWPP				41
92	^(ar) Puget Sound Energy	LF	Tariff 9				19
93	Rainbow Energy Marketing Co.	SF	Tariff 9				1,298
94	Rathdrum Power, LLC	LU	Lancaster				1,652,620
95	Rattlesnake Flat, LLC	LU	PPA				363,533
96	Seattle City Light	SF	Tariff 9				4,805
97	^(as) Seattle City Light	LF	NWPP				17
98	Sheep Creek Hydro	IU	PURPA				8,884
99	Shell Energy	SF	Tariff 9				14,931
100	Snohomish County PUD No. 1	SF	Tariff 9				5,370
101	^(at) Sovereign Power	LF	Sovereign				8,103
102	Stimson Lumber	IU	PURPA				13,858
103	Tacoma Power	SF	Tariff 9				14,173
104	^(au) Tacoma Power	LF	NWPP				7
105	^(av) Tacoma Power	IF	Tariff 9				2,505

PURCHASED POWER (Account 555)

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	
106	Tenaska Power Services Co	SF	Tariff 9				110
107	The City of Cove	LU	PURPA				2,682
108	The Energy Authority	SF	Tariff 9				13,948
109	TransAlta Energy Marketing	SF	Tariff 9				44,446
110	Turlock Irrigation District	SF	Tariff 9				1,670
111	Vitol Inc.	SF	Tariff 9				3,273
112	^(aw) Wells Fargo Securities, LLC	OS	NA				
113	^(ax) IntraCompany Generation Services	OS	OATT				
114	Other - Inadvertent Interchange	EX					
115	^(ay) Powerdex Pricing Accrual	SF	Tariff 9				
116	^(az) California Independent System Operator	OS	Tariff 9				
15	TOTAL						5,548,826

PURCHASED POWER (Account 555)

Line No.	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES	POWER EXCHANGES	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER
		MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
1					1,436,916		1,436,916
2					903		903
3						(3,896)	(3,896)
4					2,694,781		2,694,781
5					1,260		1,260
6						5,500	5,500
7					34,800		34,800
8						150,324	150,324
9							0
10					4,486,336		4,486,336
11					16,817		16,817
12					6,083		6,083
13					489		489
14						31,933	31,933
15							0
16					496,680		496,680
17					260,975		260,975
18					5,989,072		5,989,072
19							0
20					405,350		405,350
21							0
22							0
23					528		528
24				14,872,000			14,872,000
25					1,846,837		1,846,837
26					5,037,169		5,037,169
27					71,761		71,761
28					24,159		24,159
29					10,610,656		10,610,656
30					3,382		3,382
31							0
32					45,066		45,066
33					509,180		509,180
34					386,085		386,085

PURCHASED POWER (Account 555)

Line No.	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES	POWER EXCHANGES	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER
		MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
35					10,011		10,011
36				3,781,195			3,781,195
37					60		60
38						2,413,036	2,413,036
39			411,720				0
40					1,587,818		1,587,818
41					311,677		311,677
42							0
43					759,798		759,798
44					86,488		86,488
45					128,460		128,460
46				17,203,941			17,203,941
47					1,346		1,346
48						(36,518)	(36,518)
49							0
50					1,298		1,298
51					83,849		83,849
52					29,450		29,450
53					359,882		359,882
54					86,064		86,064
55						1,839	1,839
56					607,595		607,595
57					6,431		6,431
58							0
59							0
60					13,054		13,054
61					11,670,781		11,670,781
62					8,368		8,368
63					2,180,048		2,180,048
64					169,905		169,905
65						84	84
66					2,013,758		2,013,758
67					46,325		46,325
68						(627)	(627)

PURCHASED POWER (Account 555)

Line No.	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES	POWER EXCHANGES	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER
		MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
69					3,512		3,512
70					39,150		39,150
71					1,441,815		1,441,815
72					3,057		3,057
73					256,537		256,537
74							0
75						120,687	120,687
76					593,171		593,171
77							0
78					4,697		4,697
79					3,318		3,318
80						(667)	(667)
81					20,542,653		20,542,653
82					1,859,109		1,859,109
83					674,592		674,592
84					22,481		22,481
85		10,770	10,774				0
86					1,254,175		1,254,175
87					5,330		5,330
88					312,062		312,062
89					4,478,987		4,478,987
90					3,677,100		3,677,100
91					5,317		5,317
92					882		882
93					88,890		88,890
94					29,121,132		29,121,132
95					11,148,053		11,148,053
96					424,910		424,910
97					1,777		1,777
98					325,972		325,972
99					914,809		914,809
100					204,855		204,855
101					503,899		503,899
102					611,356		611,356

PURCHASED POWER (Account 555)

Line No.	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES	POWER EXCHANGES	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER
		MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
103					5,207,350		5,207,350
104					779		779
105							0
106					3,740		3,740
107					117,712		117,712
108					869,653		869,653
109					3,061,418		3,061,418
110					53,694		53,694
111					551,750		551,750
112						252,656	252,656
113						1,202,880	1,202,880
114			910				0
115					(2,835)		(2,835)
116						8,756,206	8,756,206
15	0	10,770	423,404	35,857,136	142,914,610	12,893,437	191,665,183

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Financially Settled Transmission Losses.
(b) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Energy Imbalance Charges.
(c) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
(d) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Pondage.
(e) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Energy Imbalance Charges.
(f) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower BPA Self Supply for NITSA customers.
(g) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
(h) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower BPA contract terminates September 30, 2028.
(i) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Effective October 1, 2018 - This Scheduling Agreement shall remain in effect until such time as BPA is no longer the designated scheduling agent for any Federal Load.
(j) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Ancillary Services - Spinning & Supplemental.
(k) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower EIM ETSR Import Deal. Effective 03/02/2022-12/31/2024.
(l) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower EIM ETSR Import Deal. Effective 03/02/2022-12/31/2024.
(m) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Canadian Entitlement
(n) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
(o) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Service to Ahsahka, Idaho from Clearwater Power Company. No demand charges associated with the agreement.
(p) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
(q) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Canadian Entitlement associated with Wells contract.
(r) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
(s) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Exchange.
(t) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
(u) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
(v) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Energy Imbalance Charges.

(w) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Financially Settled Transmission Losses.
(x) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
EIM ETSR Import Deal. Effective date 03/02/2022-12/31/2024.
(y) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
EIM ETSR Import Deal. Effective date 03/02/2022-12/31/2024.
(z) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Service to Deer Lake from Inland Power and Light. No demand charges associated with the agreement.
(aa) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Kootenai contract terminates March 31, 2024.
(ab) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Financial SWAP.
(ac) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Energy Imbalance Charges.
(ad) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Financially Settled Transmission Losses.
(ae) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
(af) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Financially Settled Transmission Losses.
(ag) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
EIM ETSR Import Deal. Effective 01/26/2022-12/31/2024.
(ah) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Energy Imbalance Charges.
(ai) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
EIM ETSR Import Deal. Effective 01/27/2022-12/31/2024.
(aj) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
(ak) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Financially Settled Transmission Losses.
(al) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Energy Imbalance Charges.
(am) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Pend Oreille County PUD contract expires September 30, 2026.
(an) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Pend Oreille County PUD contract expires September 30, 2026.
(ao) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
(ap) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Financially Settled Transmission Losses.
(aq) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
(ar) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Financially Settled Transmission Losses.
(as) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.
(at) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Sovereign contract terminates September 30, 2026.
(au) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Reserve Sharing under the NorthWest Power Pool Reserve Sharing Agreement.

(av) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
EIM ETSR Import Deal. Effective 01/27/2022-12/31/2024.
(aw) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Financial SWAP.
(ax) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Ancillary Services.
(ay) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Reversal of accrual from December 2021 for missing Powerdex prices at year-end.
(az) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Energy Imbalance Market (EIM) Purchases.

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
1	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	FNO	FERC Trf. No. 8	AVA.BPAT	AVA.SYS
2	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	OS	RS No. T1110		
3	Bonneville Power Administration	Bonneville Power Administration	Idaho Power Company	NF	FERC Trf. No. 8		
4	Bonneville Power Administration	Bonneville Power Administration	NorthWestern Montana	NF	FERC Trf. No. 8		
5	Bonneville Power Administration	Bonneville Power Administration	Avista Corporation	SFP	FERC Trf. No. 8		
6	Brookfield Renewable Trading and Marketing	NorthWestern Montana	Bonneville Power Administration	SFP	FERC Trf. No. 8		
7	Brookfield Renewable Trading and Marketing	NorthWestern Montana	Puget Sound Energy	SFP	FERC Trf. No. 8		
8	City of Spokane	City of Spokane	Avista Corporation	OLF	PURPA		
9	ConocoPhillips Canada Resources Shell Energy North America	Bonneville Power Administration	Idaho Power Company	NF	FERC Trf. No. 8		
10	ConocoPhillips Canada Resources Shell Energy North America	Bonneville Power Administration	NorthWestern Montana	NF	FERC Trf. No. 8		
11	Consolidated Irrigation	Bonneville Power Administration	Consolidated Irrigation	LFP	FERC Trf. No. 8	AVA.BPAT	AVA.SYS
12	Shell Energy North America	Bonneville Power Administration	Idaho Power Company	NF	FERC Trf. No. 8		
13	Shell Energy North America	Bonneville Power Administration	NorthWestern Montana	NF	FERC Trf. No. 8		
14	Shell Energy North America	NorthWestern Montana	Bonneville Power Administration	NF	FERC Trf. No. 8		
15	Shell Energy North America	NorthWestern Montana	Idaho Power Company	NF	FERC Trf. No. 8		
16	Shell Energy North America	NorthWestern Montana	Grant County PUD	NF	FERC Trf. No. 8		
17	Shell Energy North America	NorthWestern Montana	Grant County PUD	SFP	FERC Trf. No. 8		
18	Shell Energy North America	Grant County PUD	Idaho Power Company	NF	FERC Trf. No. 8		
19	Shell Energy North America	Grant County PUD	NorthWestern Montana	NF	FERC Trf. No. 8		
20	Shell Energy North America	Idaho Power Company	Grant County PUD	SFP	FERC Trf. No. 8		
21	Shell Energy North America	Avista Corporation	Idaho Power Company	NF	FERC Trf. No. 8		

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
22	Deep Creek Hydro	Deep Creek	Avista Corporation	OLF	PURPA		
23	Dynasty Power	Bonneville Power Administration	Idaho Power Company	NF	FERC Trf. No. 8		
24	Dynasty Power	Bonneville Power Administration	NorthWestern Montana	NF	FERC Trf. No. 8		
25	Dynasty Power	Bonneville Power Administration	PacifiCorpifiCorp	NF	FERC Trf. No. 8		
26	Dynasty Power	NorthWestern Montana	Bonneville Power Administration	NF	FERC Trf. No. 8		
27	Dynasty Power	PacifiCorpifiCorp	Idaho Power Company	NF	FERC Trf. No. 8		
28	Dynasty Power	PacifiCorpifiCorp	NorthWestern Montana	NF	FERC Trf. No. 8		
29	Dynasty Power	Idaho Power Company	Bonneville Power Administration	NF	FERC Trf. No. 8		
30	Dynasty Power	Idaho Power Company	NorthWestern Montana	NF	FERC Trf. No. 8		
31	EDR Trading North America	Bonneville Power Administration	NorthWestern Montana	NF	FERC Trf. No. 8		
32	EDR Trading North America	Bonneville Power Administration	NorthWestern Montana	SFP	FERC Trf. No. 8		
33	EDR Trading North America	NorthWestern Montana	Bonneville Power Administration	NF	FERC Trf. No. 8		
34	EDR Trading North America	NorthWestern Montana	PacifiCorpifiCorp	SFP	FERC Trf. No. 8		
35	Energy Keepers	Bonneville Power Administration	NorthWestern Montana	NF	FERC Trf. No. 8		
36	Energy Keepers	Bonneville Power Administration	NorthWestern Montana	SFP	FERC Trf. No. 8		
37	Energy Keepers	NorthWestern Montana	Bonneville Power Administration	NF	FERC Trf. No. 8		
38	Energy Keepers	NorthWestern Montana	Bonneville Power Administration	SFP	FERC Trf. No. 8		
39	Energy Keepers	NorthWestern Montana	Idaho Power Company	NF	FERC Trf. No. 8		
40	Energy Keepers	NorthWestern Montana	PacifiCorpifiCorp	NF	FERC Trf. No. 8		
41	Grant County PUD	Grant County PUD	Grant County PUD	OLF	RS No. 104	Stratford	Coulee City/Wilson
42	Guzman Energy	Bonneville Power Administration	Idaho Power Company	NF	FERC Trf. No. 8		
43	Guzman Energy	Bonneville Power Administration	NorthWestern Montana	NF	FERC Trf. No. 8		
44	Guzman Energy	Bonneville Power Administration	NorthWestern Montana	SFP	FERC Trf. No. 8		

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
45	Guzman Energy	Bonneville Power Administration	PacifiCorpifiCorp	NF	FERC Trf. No. 8		
46	Guzman Energy	NorthWestern Montana	Bonneville Power Administration	NF	FERC Trf. No. 8		
47	Guzman Energy	NorthWestern Montana	Bonneville Power Administration	SFP	FERC Trf. No. 8		
48	Guzman Energy	NorthWestern Montana	Idaho Power Company	NF	FERC Trf. No. 8		
49	Guzman Energy	Idaho Power Company	Bonneville Power Administration	NF	FERC Trf. No. 8		
50	Guzman Energy	Idaho Power Company	Bonneville Power Administration	SFP	FERC Trf. No. 8		
51	Hydro Tech Industries	Meyers Falls	Avista Corporation	OLF	PURPA		
52	Idaho Power Company	Bonneville Power Administration	Idaho Power Company	LFP	FERC Trf. No. 8	MIDC	LOLO
53	Idaho Power Company	Bonneville Power Administration	Idaho Power Company	LFP	FERC Trf. No. 8	AVA.BPAT	LOLO
54	Idaho Power Company	Bonneville Power Administration	Idaho Power Company	NF	FERC Trf. No. 8		
55	Idaho Power Company	Bonneville Power Administration	Idaho Power Company	SFP	FERC Trf. No. 8		
56	Idaho Power Company	Bonneville Power Administration	NorthWestern Montana	SFP	FERC Trf. No. 8		
57	Idaho Power Company	PacifiCorpifiCorp	Idaho Power Company	NF	FERC Trf. No. 8		
58	Idaho Power Company	PacifiCorpifiCorp	Idaho Power Company	SFP	FERC Trf. No. 8		
59	Idaho Power Company	PacifiCorpifiCorp	NorthWestern Montana	SFP	FERC Trf. No. 8		
60	Idaho Power Company	Puget Sound Energy	Idaho Power Company	SFP	FERC Trf. No. 8		
61	Idaho Power Company	Puget Sound Energy	NorthWestern Montana	SFP	FERC Trf. No. 8		
62	Idaho Power Company	Grant County PUD	Idaho Power Company	NF	FERC Trf. No. 8		
63	Idaho Power Company	Grant County PUD	Idaho Power Company	SFP	FERC Trf. No. 8		
64	Idaho Power Company	Grant County PUD	NorthWestern Montana	SFP	FERC Trf. No. 8		
65	Idaho Power Company	Chelan County PUD	Idaho Power Company	SFP	FERC Trf. No. 8		
66	Idaho Power Company	Chelan County PUD	NorthWestern Montana	SFP	FERC Trf. No. 8		
67	Idaho Power Company	Avista Corporation	Idaho Power Company	SFP	FERC Trf. No. 8		

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
68	Idaho Power Company	Avista Corporation	NorthWestern Montana	SFP	FERC Trf. No. 8		
69	Kootenai Electric	Avista Corporation	Idaho Power Company	LFP	FERC Trf. No. 8	AVA.SYS	LOLO
70	Macquarie Energy	Bonneville Power Administration	Idaho Power Company	SFP	FERC Trf. No. 8		
71	Macquarie Energy	Bonneville Power Administration	NorthWestern Montana	NF	FERC Trf. No. 8		
72	Macquarie Energy	Bonneville Power Administration	NorthWestern Montana	SFP	FERC Trf. No. 8		
73	Macquarie Energy	NorthWestern Montana	Bonneville Power Administration	NF	FERC Trf. No. 8		
74	Macquarie Energy	NorthWestern Montana	Bonneville Power Administration	SFP	FERC Trf. No. 8		
75	Macquarie Energy	NorthWestern Montana	Idaho Power Company	SFP	FERC Trf. No. 8		
76	Macquarie Energy	Idaho Power Company	Bonneville Power Administration	SFP	FERC Trf. No. 8		
77	Macquarie Energy	Avista Corporation	Bonneville Power Administration	SFP	FERC Trf. No. 8		
78	Mercuria Energy America	Bonneville Power Administration	Idaho Power Company	NF	FERC Trf. No. 8		
79	Mercuria Energy America	Bonneville Power Administration	NorthWestern Montana	NF	FERC Trf. No. 8		
80	Mercuria Energy America	Bonneville Power Administration	NorthWestern Montana	SFP	FERC Trf. No. 8		
81	Mercuria Energy America	Avista Corporation	Bonneville Power Administration	SFP	FERC Trf. No. 8		
82	Morgan Stanley Capital Group	Bonneville Power Administration	Idaho Power Company	NF	FERC Trf. No. 8		
83	Morgan Stanley Capital Group	Bonneville Power Administration	Idaho Power Company	SFP	FERC Trf. No. 8		
84	Morgan Stanley Capital Group	Bonneville Power Administration	NorthWestern Montana	NF	FERC Trf. No. 8		
85	Morgan Stanley Capital Group	Bonneville Power Administration	NorthWestern Montana	SFP	FERC Trf. No. 8		
86	Morgan Stanley Capital Group	Bonneville Power Administration	PacifiCorpifiCorp	NF	FERC Trf. No. 8		
87	Morgan Stanley Capital Group	Bonneville Power Administration	PacifiCorpifiCorp	SFP	FERC Trf. No. 8		
88	Morgan Stanley Capital Group	NorthWestern Montana	Bonneville Power Administration	NF	FERC Trf. No. 8		
89	Morgan Stanley Capital Group	NorthWestern Montana	Bonneville Power Administration	SFP	FERC Trf. No. 8		

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
90	Morgan Stanley Capital Group	NorthWestern Montana	Chelan County PUD	SFP	FERC Trf. No. 8		
91	Morgan Stanley Capital Group	NorthWestern Montana	Idaho Power Company	NF	FERC Trf. No. 8		
92	Morgan Stanley Capital Group	NorthWestern Montana	Idaho Power Company	SFP	FERC Trf. No. 8		
93	Morgan Stanley Capital Group	NorthWestern Montana	Grant County PUD	NF	FERC Trf. No. 8		
94	Morgan Stanley Capital Group	NorthWestern Montana	Grant County PUD	SFP	FERC Trf. No. 8		
95	Morgan Stanley Capital Group	NorthWestern Montana	PacifiCorpifiCorp	NF	FERC Trf. No. 8		
96	Morgan Stanley Capital Group	Grant County PUD	Idaho Power Company	NF	FERC Trf. No. 8		
97	Morgan Stanley Capital Group	Grant County PUD	Idaho Power Company	SFP	FERC Trf. No. 8		
98	Morgan Stanley Capital Group	Grant County PUD	NorthWestern Montana	NF	FERC Trf. No. 8		
99	Morgan Stanley Capital Group	Grant County PUD	NorthWestern Montana	SFP	FERC Trf. No. 8		
100	Morgan Stanley Capital Group	Idaho Power Company	Bonneville Power Administration	NF	FERC Trf. No. 8		
101	Morgan Stanley Capital Group	Idaho Power Company	Bonneville Power Administration	SFP	FERC Trf. No. 8		
102	Morgan Stanley Capital Group	Idaho Power Company	Grant County PUD	NF	FERC Trf. No. 8		
103	Morgan Stanley Capital Group	Idaho Power Company	Grant County PUD	SFP	FERC Trf. No. 8		
104	Morgan Stanley Capital Group	Chelan County PUD	Idaho Power Company	NF	FERC Trf. No. 8		
105	Morgan Stanley Capital Group	Avista Corporation	Bonneville Power Administration	NF	FERC Trf. No. 8		
106	NorthWestern Energy	Bonneville Power Administration	NorthWestern Montana	NF	FERC Trf. No. 8		
107	NorthWestern Energy	NorthWestern Montana	Bonneville Power Administration	NF	FERC Trf. No. 8		
108	PacifiCorp	Bonneville Power Administration	PacifiCorpifiCorp	NF	FERC Trf. No. 8		
109	PacifiCorp	NorthWestern Montana	PacifiCorpifiCorp	NF	FERC Trf. No. 8		
110	PacifiCorp	NorthWestern Montana	PacifiCorpifiCorp	SFP	FERC Trf. No. 8		
111	PacifiCorp	PacifiCorpifiCorp	Bonneville Power Administration	NF	FERC Trf. No. 8		
112	PacifiCorp	PacifiCorpifiCorp	Idaho Power Company	NF	FERC Trf. No. 8		

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
113	PacifiCorp	PacifiCorp	PacifiCorp	NF	FERC Trf. No. 8		
114	PacifiCorp	PacifiCorp	PacifiCorp	OLF	RS No. 182	Dry Gulch	Dry Gulch
115	PacifiCorp	Idaho Power Company	PacifiCorp	NF	FERC Trf. No. 8		
116	PacifiCorp	Idaho Power Company	PacifiCorp	SFP	FERC Trf. No. 8		
117	PacifiCorp	Avista Corporation	Bonneville Power Administration	NF	FERC Trf. No. 8		
118	Portland General Electric	Bonneville Power Administration	NorthWestern Montana	NF	FERC Trf. No. 8		
119	Portland General Electric	NorthWestern Montana	Bonneville Power Administration	NF	FERC Trf. No. 8		
120	Portland General Electric	NorthWestern Montana	Portland General Electric	NF	FERC Trf. No. 8		
121	Avangrid Renewables	Bonneville Power Administration	Idaho Power Company	NF	FERC Trf. No. 8		
122	Avangrid Renewables	NorthWestern Montana	Bonneville Power Administration	NF	FERC Trf. No. 8		
123	Puget Sound Energy	NorthWestern Montana	Bonneville Power Administration	NF	FERC Trf. No. 8		
124	Puget Sound Energy	NorthWestern Montana	Bonneville Power Administration	SFP	FERC Trf. No. 8		
125	Powerex	Bonneville Power Administration	Idaho Power Company	LFP	FERC Trf. No. 8	AVA.BPAT	LOLO
126	Powerex	Bonneville Power Administration	Idaho Power Company	NF	FERC Trf. No. 8		
127	Powerex	Bonneville Power Administration	Idaho Power Company	SFP	FERC Trf. No. 8		
128	Powerex	Bonneville Power Administration	NorthWestern Montana	NF	FERC Trf. No. 8		
129	Powerex	Bonneville Power Administration	NorthWestern Montana	SFP	FERC Trf. No. 8		
130	Powerex	Bonneville Power Administration	PacifiCorp	NF	FERC Trf. No. 8		
131	Powerex	Bonneville Power Administration	PacifiCorp	SFP	FERC Trf. No. 8		
132	Powerex	NorthWestern Montana	Bonneville Power Administration	NF	FERC Trf. No. 8		
133	Powerex	Puget Sound Energy	Idaho Power Company	SFP	FERC Trf. No. 8		
134	Rainbow Energy Marketing Corporation	Bonneville Power Administration	Idaho Power Company	NF	FERC Trf. No. 8		
135	Rainbow Energy Marketing Corporation	Bonneville Power Administration	NorthWestern Montana	NF	FERC Trf. No. 8		

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
136	Rainbow Energy Marketing Corporation	Bonneville Power Administration	NorthWestern Montana	SFP	FERC Trf. No. 8		
137	Rainbow Energy Marketing Corporation	Bonneville Power Administration	PacifiCorpifiCorp	NF	FERC Trf. No. 8		
138	Rainbow Energy Marketing Corporation	NorthWestern Montana	Bonneville Power Administration	NF	FERC Trf. No. 8		
139	Rainbow Energy Marketing Corporation	NorthWestern Montana	Bonneville Power Administration	SFP	FERC Trf. No. 8		
140	Rainbow Energy Marketing Corporation	NorthWestern Montana	PacifiCorpifiCorp	NF	FERC Trf. No. 8		
141	Rainbow Energy Marketing Corporation	Idaho Power Company	Bonneville Power Administration	NF	FERC Trf. No. 8		
142	Rainbow Energy Marketing Corporation	Idaho Power Company	NorthWestern Montana	NF	FERC Trf. No. 8		
143	Rainbow Energy Marketing Corporation	Idaho Power Company	PacifiCorpifiCorp	NF	FERC Trf. No. 8		
144	Rainbow Energy Marketing Corporation	Avista Corporation	Idaho Power Company	NF	FERC Trf. No. 8		
145	Seattle City Light	Seattle City Light	Grant County PUD	OLF	FERC Trf. No. 8	Chelan-Stratford	Stratford
146	Spokane Tribe	Bonneville Power Administration	Spokane Tribe	LFP	FERC Trf. No. 8	AVA.BPAT	AVA.SYS
147	Stimson	Plummer	Avista Corporation	OLF	PURPA		
148	The Energy Authority	Bonneville Power Administration	Idaho Power Company	NF	FERC Trf. No. 8		
149	The Energy Authority	Bonneville Power Administration	NorthWestern Montana	NF	FERC Trf. No. 8		
150	The Energy Authority	Bonneville Power Administration	Avista Corporation	NF	FERC Trf. No. 8		
151	The Energy Authority	NorthWestern Montana	Bonneville Power Administration	NF	FERC Trf. No. 8		
152	The Energy Authority	Idaho Power Company	Bonneville Power Administration	NF	FERC Trf. No. 8		
153	The Energy Authority	Avista Corporation	NorthWestern Montana	NF	FERC Trf. No. 8		
154	Transalta Energy Marketing	Bonneville Power Administration	Idaho Power Company	NF	FERC Trf. No. 8		
155	Transalta Energy Marketing	NorthWestern Montana	Bonneville Power Administration	NF	FERC Trf. No. 8		
156	Transalta Energy Marketing	Idaho Power Company	Bonneville Power Administration	NF	FERC Trf. No. 8		
157	Tenaska Power Services	Bonneville Power Administration	Idaho Power Company	NF	FERC Trf. No. 8		
158	Tacoma Power	Tacoma Power	Grant County PUD	OLF	FERC Trf. No. 8	Chelan-Stratford	Stratford

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
159	East Greenacres	Bonneville Power Administration	East Green Acres	LFP	FERC Trf. No. 8	AVA.BPAT	AVA.SYS
160	Vitol	Bonneville Power Administration	Idaho Power Company	NF	FERC Trf. No. 8		
161	Vitol	Bonneville Power Administration	Idaho Power Company	SFP	FERC Trf. No. 8		
162	Vitol	Bonneville Power Administration	NorthWestern Montana	SFP	FERC Trf. No. 8		
163	Vitol	PacifiCorpifiCorp	NorthWestern Montana	SFP	FERC Trf. No. 8		
35	TOTAL						

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Billing Demand (MW) (h)	TRANSFER OF ENERGY	TRANSFER OF ENERGY	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
		Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
1		2,160,687	2,160,687	9,864,393		1,152,222	11,016,615
2		0	0	0		924,000	924,000
3		849	849	12,506		0	12,506
4		67	67	531		0	531
5		822	822	24		0	24
6		600	600	3,170		0	3,170
7		1,200	1,200	6,340		0	6,340
8		0	0	0		27,973	27,973
9		17	17	713		0	713
10		25	25	1,048		0	1,048
11	4	9,924	9,924	32,980		15,352	48,332
12		201	201	2,013		0	2,013
13		28	28	284		0	284
14		12	12	95		0	95
15		41	41	416		0	416
16		14,364	14,364	126,894		0	126,894
17		18,034	18,034	115,883		0	115,883
18		700	700	6,731		0	6,731
19		200	200	1,586		0	1,586
20		520	520	3,170		0	3,170
21		7	7	67		0	67
22		0	0	0		603	603
23		221	221	3,902		0	3,902
24		345	345	2,864		0	2,864
25		33	33	6,059		0	6,059
26		75	75	867		0	867
27		246	246	4,325		0	4,325
28		238	238	1,989		0	1,989
29		21	21	243		0	243
30		152	152	1,757		0	1,757
31		700	700	10,516		0	10,516
32		1,110	1,110	13,314		0	13,314

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Billing Demand (MW) (h)	TRANSFER OF ENERGY	TRANSFER OF ENERGY	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
		Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
33		197	197	1,567		0	1,567
34		400	400	9,510		0	9,510
35		568	568	4,631		0	4,631
36		3,841	3,841	22,317		0	22,317
37		261	261	2,070		0	2,070
38		4,656	4,656	30,058		0	30,058
39		1,136	1,136	16,983		0	16,983
40		142	142	2,123		0	2,123
41		87,574	87,574	27,296		0	27,296
42		635	635	5,650		0	5,650
43		11,351	11,351	107,389		0	107,389
44		34,530	34,530	218,984		0	218,984
45		49	49	389		0	389
46		13,175	13,175	105,207		0	105,207
47		90,132	90,132	492,438		0	492,438
48		224	224	1,973		0	1,973
49		89	89	840		0	840
50		115	115	610		0	610
51		0	0	0		6,062	6,062
52	100	296,737	296,737	3,298,000		0	3,298,000
53	100	358,310	358,310	2,198,667		0	2,198,667
54		2,667	2,667	21,517		0	21,517
55		74,965	74,965	40,800		0	40,800
56		59,335	59,335	112,303		0	112,303
57		7,184	7,184	61,958		0	61,958
58		4,080	4,080	6,261		0	6,261
59		3,216	3,216	463		0	463
60		2,300	2,300	9,971		0	9,971
61		111	111	244		0	244
62		200	200	1,725		0	1,725
63		2,600	2,600	192		0	192
64		200	200	0		0	0

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Billing Demand (MW) (h)	TRANSFER OF ENERGY	TRANSFER OF ENERGY	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
		Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
65		45,663	45,663	14,267		0	14,267
66		4,621	4,621	7,080		0	7,080
67		7,866	7,866	1,032		0	1,032
68		1,006	1,006	6,566		0	6,566
69	3	14,379	14,379	98,940		22,548	121,488
70		210	210	1,264		0	1,264
71		3,771	3,771	30,411		0	30,411
72		60,747	60,747	404,397		0	404,397
73		33,347	33,347	308,514		0	308,514
74		111,835	111,835	697,929		0	697,929
75		775	775	5,162		0	5,162
76		88	88	491		0	491
77		912	912	5,489		0	5,489
78		332	332	4,884		0	4,884
79		111	111	1,784		0	1,784
80		57,823	57,823	358,188		0	358,188
81		200	200	1,236		0	1,236
82		42	42	987		0	987
83		5,589	5,589	33,893		0	33,893
84		7,476	7,476	77,519		0	77,519
85		2,999	2,999	22,984		0	22,984
86		20	20	159		0	159
87		16,462	16,462	89,737		0	89,737
88		6,488	6,488	66,980		0	66,980
89		18,235	18,235	198,019		0	198,019
90		50	50	599		0	599
91		690	690	6,245		0	6,245
92		983	983	6,939		0	6,939
93		5,782	5,782	60,972		0	60,972
94		14,366	14,366	176,885		0	176,885
95		609	609	5,210		0	5,210
96		14,251	14,251	161,205		0	161,205

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Billing Demand (MW) (h)	TRANSFER OF ENERGY	TRANSFER OF ENERGY	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
		Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
97		37,017	37,017	225,274		0	225,274
98		8,171	8,171	81,924		0	81,924
99		79,025	79,025	470,800		0	470,800
100		160	160	1,429		0	1,429
101		66	66	752		0	752
102		37	37	330		0	330
103		10,265	10,265	117,102		0	117,102
104		135	135	1,206		0	1,206
105		23	23	708		0	708
106		524	524	5,066		0	5,066
107		4,401	4,401	36,051		0	36,051
108		262	262	3,037		0	3,037
109		20,706	20,706	355,223		0	355,223
110		21,910	21,910	92,789		0	92,789
111		32,714	32,714	318,293		0	318,293
112		132	132	1,423		0	1,423
113		1,039	1,039	11,788		0	11,788
114		28,058	28,058	233,988		0	233,988
115		7,464	7,464	70,554		0	70,554
116		156,893	156,893	1,026,766		0	1,026,766
117		50	50	397		0	397
118		15	15	119		0	119
119		1,483	1,483	11,785		0	11,785
120		785	785	6,240		0	6,240
121		497	497	6,622		0	6,622
122		220	220	2,022		0	2,022
123		90	90	714		0	714
124		600	600	3,170		0	3,170
125	137	352,059	352,059	3,012,173		0	3,012,173
126		1,878	1,878	16,719		0	16,719
127		126,641	126,641	139,839		0	139,839
128		962	962	11,543		0	11,543

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Billing Demand (MW) (h)	TRANSFER OF ENERGY	TRANSFER OF ENERGY	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
		Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
129		740	740	3,184		0	3,184
130		208	208	1,801		0	1,801
131		42,705	42,705	175,975		0	175,975
132		194	194	1,973		0	1,973
133		2	2	2		0	2
134		80	80	992		0	992
135		3,217	3,217	35,637		0	35,637
136		17,872	17,872	104,483		0	104,483
137		435	435	3,875		0	3,875
138		575	575	9,606		0	9,606
139		0	0	3,170		0	3,170
140		273	273	3,384		0	3,384
141		1,577	1,577	12,902		0	12,902
142		90	90	1,872		0	1,872
143		136	136	1,078		0	1,078
144		27	27	335		0	335
145		125,162	125,162	218,195		90,228	308,423
146	3	2,878	2,878	24,735		6,909	31,644
147		0	0	0		8,448	8,448
148		2,784	2,784	28,756		0	28,756
149		1,668	1,668	19,483		0	19,483
150		185	185	1,327		0	1,327
151		643	643	6,707		0	6,707
152		462	462	3,796		0	3,796
153		400	400	5,440		0	5,440
154		725	725	13,694		0	13,694
155		2,109	2,109	18,563		0	18,563
156		92	92	746		0	746
157		50	50	595		0	595
158		125,144	125,144	296,820		90,228	387,048
159	3	2,816	2,816	14,841		5,849	20,690
160		736	736	12,119		0	12,119

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Billing Demand (MW) (h)	TRANSFER OF ENERGY	TRANSFER OF ENERGY	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
		Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
161		62	62	2,241		0	2,241
162		17,531	17,531	808,002		0	808,002
163		225	225	3,757		0	3,757
35	350	4,956,232	4,956,232	27,988,715	0	2,350,422	30,339,137

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary services
(b) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Parallel Capacity support agreement
(c) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Use of facilities
(d) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary services
(e) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Use of facilities
(f) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Use of facilities
(g) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary services
(h) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Use of facilities
(i) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary services
(j) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Use of facilities
(k) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Use of facilities
(l) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary services

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY	
			MegaWatt Hours Received (c)	MegaWatt Hours Delivered (d)
1	Bonneville Power Admin	LFP		
2	Bonneville Power Admin	LFP		
3	Bonneville Power Admin	OS		
4	Bonneville Power Admin	FNS		
5	Bonneville Power Admin	NF	43,005	43,005
6	Arizona Public Service Co	NF	350	350
7	Energy Keepers, Inc.	NF	11,160	11,160
8	Idaho Power Company	NF	4,072	4,072
9	Kootenai Electric Coop	LFP		
10	Nevada Power Company	NF	3,645	3,645
11	Northern Lights, Inc	LFP		
12	NorthWestern Energy	NF	21,528	21,528
13	NorthWestern Energy	SFP		
14	PacifiCorp	NF	1,725	1,725
15	Portland General Elect	NF	3,544	3,544
16	Portland General Elect	LFP		
17	Puget Sound Energy	NF	700	700
18	Seattle City Light	NF	58,841	58,841
19	Shell Energy NA	NF	200	200
20	Snohomish County PUD	NF	119,478	119,478
	TOTAL		268,248	268,248

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

Line No.	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS
	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	1,507,698			1,507,698
2	11,644,768		(a) 2,232,856	13,877,624
3			(b) 54,432	54,432
4	1,367,154		(c) 280,020	1,647,174
5		242,981		242,981
6		2,638		2,638
7		45,072		45,072
8		20,475		20,475
9	47,538			47,538
10		17,195		17,195
11	145,781			145,781
12		102,941		102,941
13	503,202		(d) 20,246	523,448
14		15,778		15,778
15		4,447		4,447
16	1,526,700		(e) 93,030	1,619,730
17		854		854
18		115,668		115,668
19		300		300
20		228,855		228,855
	16,742,841	797,204	2,680,584	20,220,629

FOOTNOTE DATA

(a) Concept: OtherChargesTransmissionOfElectricityByOthers

Ancillary Services

(b) Concept: OtherChargesTransmissionOfElectricityByOthers

Use of Facilities

(c) Concept: OtherChargesTransmissionOfElectricityByOthers

Ancillary Services

(d) Concept: OtherChargesTransmissionOfElectricityByOthers

Ancillary Services and Regulation & Frequency Response

(e) Concept: OtherChargesTransmissionOfElectricityByOthers

Ancillary Services

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	734,398
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities	650,624
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000	
6	Community Relations	692,735
7	Board of Director Activities	1,792,403
8	Education, Information & Training	707,881
9	Emergency Operating Procedure Events	225,713
10	Misc Employee Expenses	86,997
11	Misc Legal, Professional & General Services	183,128
12	Misc Transportation	90,027
13	Other Misc Expenses <\$5,000	161,546
14	Misc. Labor	17,257
46	TOTAL	5,342,709

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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Depreciation and Amortization of Electric Plant (Account 403, 404, 405)

Line No.	Functional Classification (a)	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges
		Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			8,382,154		8,382,154
2	Steam Production Plant	16,739,174				16,739,174
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	15,890,416				15,890,416
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	10,999,696				10,999,696
7	Transmission Plant	19,753,753				19,753,753
8	Distribution Plant	56,705,595				56,705,595
9	Regional Transmission and Market Operation					
10	General Plant	4,737,768		422,432		5,160,200
11	Common Plant-Electric	17,637,050		33,856,957		51,494,007
12	TOTAL	142,463,452		42,661,543		185,124,995

FERC FORM NO. 1 (REV. 12-03)

B. Basis for Amortization Charges

Line No.	C. Factors Used in Estimating Depreciation Charges						
	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	STEAM PLANT						
13	Colstrip No. 3						
14	311	57.578	70 years	(6)%	1.99%	S1.5	8 years
15	312	86.78	60 years	(6)%	2.67%	R1	8 years
16	313	(0.016)		(6)%	9.22%	R2.5	8 years
17	314	23.092	40 years	(6)%	8.34%	R0.5	8 years
18	315	10.672	50 years	(6)%	2.97%	R3	8 years
19	316	10.132	53 years	(6)%	3.9574%	R2	8 years
20	Subtotal	188.239					
21	Colstrip No. 4						
22	311	54.053	70 years	(7)%	2.95%	S1.5	8 years
23	312	60.014	60 years	(7)%	4.79%	R1	8 years

24	313	0.011		(7)%	9.34%	R2.5	8 years
25	314	16.415	40 years	(7)%	7.59%	R0.5	8 years
26	315	7.433	50 years	(7)%	3.72%	R3	8 years
27	316	4.522	53 years	(7)%	4.74%	R2	8 years
28	Subtotal	142.448					
29	Kettle Falls						
30	310	0.427			1.32%	SQ	12 years
31	311	29.327	70 years	(4)%	2.49%	S1.5	12 years
32	312	78.489	55 years	(4)%	3.18%	R1	11 years
33	314	18.632	35 years	(4)%	2.25%	R0.5	10 years
34	315	12.605	50 years	(4)%	4.06%	R3	11 years
35	316	2.477	55 years	(4)%	2.97%	R2	11 years
36	Subtotal	141.956					
37	HYDRO PLANT						
38	Cabinet Gorge						
39	330	9.383	100 years		1.9%	R4	38 years
40	331	26.165	55 years	(16)%	1.7275%	R2	42 years
41	332	110.332	60 years	(16)%	2.0275%	R1	43 years
42	333	47.824	65 years	(16)%	2.59%	R1.5	41 years
43	334	20.077	40 years	(16)%	2.1%	S1	29 years
44	335	5.962	50 years	(16)%	1.8925%	R1	41 years
45	336	1.671	55 years	(16)%	2%	S2.5	29 years
46	Subtotal	221.414					
47	Noxon Rapids						
48	330	30.477	100 years		1.64%	R4	53 years
49	331	25.06	55 years	(24)%	2.2325%	R2	45 years
50	332	37.179	60 years	(24)%	2.2225%	R1	47 years
51	333	89.099	65 years	(24)%	2.41%	R1.5	45 years
52	334	19.821	40 years	(24)%	4.09%	S1	27 years
53	335	4.497	50 years	(24)%	2.0375%	R1	42 years
54	336	0.26	55 years	(24)%	2.96%	S2.5	26 years
55	Subtotal	206.393					
56	Post Falls						
57	330	2.908	80 years		1.905%	R4	24 years
58	331	7.976	55 years	(4)%	1.53%	R2	38 years
59	332	26.064	60 years	(4)%	2.48%	R1	37 years
60	333	2.234	65 years	(4)%	0.79%	R1.5	34 years
61	334	2.304	40 years	(4)%	1.2%	S1	23 years
62	335	0.996	60 years	(4)%	2.39%	R1	37 years

63	336	0.578	55 years	(4)%	2.62%	S2.5	26 years
64	Subtotal	43.058					
65	Long Lake						
66	330	0.418	80 years		1.91%	R4	26 years
67	331	10.236	55 years	(7)%	1.64%	R2	34 years
68	332	37.96	60 years	(7)%	1.85%	R1	34 years
69	333	8.736	65 years	(7)%	0.45%	R1.5	34 years
70	334	4.551	40 years	(7)%	0.85%	S1	29 years
71	335	0.865	60 years	(7)%	1.69%	R1	33 years
72	336	0	55 years	(7)%	2.62%	S2.5	26 years
73	Subtotal	62.766					
74	Little Falls						
75	330	4.217	80 years		1.28%	R4	20 years
76	331	5.477	110 years	(7)%	1.87%	R2	42 years
77	332	6.394	110 years	(7)%	1.17%	R1	40 years
78	333	39.201	65 years	(7)%	1.4%	R1.5	39 years
79	334	13.964	40 years	(7)%	2.72%	S1	32 years
80	335	0.549	60 years	(7)%	1.674%	R1	36 years
81	Subtotal	69.802					
82	Upper Falls						
83	330	0.064	100 years		1.38%	R4	19 years
84	331	4.944	50 years	(7)%	3.36%	R2	31 years
85	332	7.729	110 years	(7)%	1.82%	R1	41 years
86	333	1.185	65 years	(7)%	0.22%	R1.5	38 years
87	334	4.567	40 years	(7)%	3.11%	S1	30 years
88	335	0.104	60 years	(7)%	2.14%	R1	35 years
89	336	0.508	55 years	(7)%	2.53%	S2.5	26 years
90	Subtotal	19.101					
91	Nine Mile						
92	330	0.011	100 years		1.495%	R4	25 years
93	331	21.443	110 years	(4)%	2.41%	R2	40 years
94	332	30.934	110 years	(4)%	2.095%	R1	37 years
95	333	41.134	65 years	(4)%	2.58%	R1.5	39 years
96	334	18.903	40 years	(4)%	2.92%	S1	33 years
97	335	1.041	60 years	(4)%	2.68%	R1	38 years
98	336	0.595	55 years	(4)%	2.7%	S2.5	26 years
99	Subtotal	114.062					
100	Monroe Street						
101	331	12.257	55 years	(7)%	2.39%	R2	41 years

102	332	9.972	110 years	(7)%	1.91%	R1	50 years
103	333	11.575	65 years	(7)%	2.22%	R1.5	41 years
104	334	3.242	40 years	(7)%	3.66%	S1	26 years
105	335	0.034	60 years	(7)%	2.3%	R1	41 years
106	336	0.05	55 years	(7)%	2.89%	R2.5	31 years
107	Subtotal	37.13					
108	OTHER PRODUCTION						
109	Northeast Turbine						
110	341	0.753	55 years	(5)%	30.78%	S4	2 years
111	342	0.037	55 years	(5)%	0%	R3	0 years
112	343	9.058	60 years	(5)%	2.51%	S2.5	2 years
113	344	2.857	45 years	(5)%	2.56%	R1	2 years
114	345	1.249	20 years	(5)%	16.94%	S1	2 years
115	346	0.399	35 years	(5)%	23.28%	R2.5	2 years
116	Subtotal	14.352					
117	Rathdrum Turbine						
118	341	3.735	55 years	(4)%	3.7%	S4	16 years
119	342	1.696	55 years	(4)%	3.56%	R3	18 years
120	343	3.658	60 years	(4)%	3.77%	S2.5	18 years
121	344	51.202	45 years	(4)%	3.94%	R1	16 years
122	345	4.845	20 years	(4)%	8.22%	S1	12 years
123	346	0.249	35 years	(4)%	5.69%	R2.5	17 years
124	Subtotal	65.386					
125	Kettle Falls CT						
126	341	0.013	55 years	(1)%	1.36%	S4	11 years
127	342	0.089	55 years	(1)%	3.33%	R3	12 years
128	343	8.67	60 years	(1)%	3.45%	S2.5	12 years
129	344	0.234	45 years	(1)%	4.11%	R1	11 years
130	345	0.539	20 years	(1)%	8%	S1	11 years
131	Subtotal	9.545					
132	Boulder Park						
133	341	1.312	55 years	(2)%	2.56%	S4	26 years
134	342	0.162	55 years	(2)%	2.62%	R3	25 years
135	343	0.057	60 years	(2)%	2.38%	S2.5	25 years
136	344	31.435	45 years	(2)%	2.43%	R1	22 years
137	345	0.926	20 years	(2)%	6.42%	S1	15 years
138	346	0.065	35 years	(2)%	3.99%	R2.5	24 years

139	Subtotal	33.957					
140	Coyote Springs 2						
141	341	11.813	55 years	(3)%	2.37%	S4	27 years
142	342	19.002	55 years	(3)%	2.45%	R3	26 years
143	344	154.019	45 years	(3)%	3.36%	R1	23 years
144	345	17.887	20 years	(3)%	5.25%	S1	12 years
145	346	0.936	35 years	(3)%	4.268%	R2.5	22 years
146	Subtotal	203.656					
147	Solar Power						
148	344	0.449	25 years	(3)%	7.455%	S2.5	13 years
149	345	0.033					
150	Subtotal	0.482					
151	Lancaster						
152	342	0.092	55 years	(5)%	3.07%	R3	23 years
153	344	0.209	45 years	(5)%	3.52%	R1	22 years
154	345	0.308	20 years	(5)%	6.19%	S1	17 years
155	Subtotal	0.609					
156	TRANSMISSION PLANT						
157	350	23.208	80 years		1.13%	R4	56 years
158	352	31.356	65 years	(10)%	1.63%	S1.5	53 years
159	353	371.888	44 years	(10)%	2.41%	R2	33 years
160	354	17.217	75 years	(15)%	1.51%	R4	42 years
161	355	356.63	63 years	(30)%	1.93%	R2.5	52 years
162	356	184.276	70 years	(30)%	1.9%	R3	46 years
163	357	3.577	60 years		1.64%	R4	47 years
164	358	7.198	50 years		2.06%	S3	29 years
165	359	2.626	70 years		1.41%	R4	43 years
166	Subtotal	997.975					
167	DISTRIBUTION PLANT						
168	360	4.337	75 years		1.34%	R4	69 years
169	361	28.985	60 years	(10)%	1.72%	S1.5	47 years
170	362	165.219	42 years	(10)%	2.68%	R1.5	30 years
171	363	0	15 years		6.8%	L3	14 years
172	364 - WA	356.345	67 years	(60)%	2.47%	R2.5	52 years
173	364 - ID	183.159	65 years	(60)%	2.57%	R2.5	52 years
174	365 - WA	214.203	68 years	(50)%	2.27%	R3	44 years
175	365 - ID	129.133	65 years	(50)%	2.45%	R3.5	44 years
176	366 - WA	103.605	75 years	(30)%	1.56%	R1.5	47 years

177	366 - ID	53.711	60 years	(30)%	2.14%	S2.5	47 years
178	367 - WA	184.152	35 years	(30)%	3.44%	S1.5	25 years
179	367 - ID	90.96	35 years	(20)%	2.99%	S1.5	25 years
180	368	327.885	47 years	(10)%	2.16%	R2	36 years
181	369	215.625	65 years	(40)%	2.1%	R4	50 years
182	370 - AN	0.157	35 years	(2)%	2.89%	S0	0 years
183	370 - ID	24.554	15 years		9.06%	S2.5	8 years
184	370 - WA	61.699	35 years		2.89%	S0	27 years
185	371	6.94	10 years		10.36%	S1	10 years
186	373	45.971	37 years	(20)%	1.87%	R2.5	28 years
187	373.4	17.974	37 years	(20)%	3.04%	R2.5	29 years
188	373.5	14.449	37 years	(20)%	3.17%	R2.5	36 years
189	Subtotal	2,229.063					
190	GENERAL PLANT						
191	390.1	20.762	50 years	(5)%	1.9%	R2.5	42 years
192	391	0.033	15 years		6.67%	SQ	15 years
193	391.1	3.362	5 years		20%	SQ	2 years
194	393	0.473	25 years		4%	SQ	15 years
195	394	8.194	20 years		5%	SQ	11 years
196	395	3.285	15 years		6.67%	SQ	7 years
197	397	45.901	15 years		6.67%	SQ	9 years
198	398	0.281	10 years		10%	SQ	7 years
199	Subtotal	82.29					
200	MISC POWER EQUIPMENT						
201	392	8.882	16 years		5.48%	L2.5	12 years
202	396	3.732	22 years		3.75%	S1	15 years
203	Subtotal	12.614					
204	Total Company	4,896.298					

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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REGULATORY COMMISSION EXPENSES

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (d)	Deferred in Account 182.3 at Beginning of Year (e)	EXPENSES INCURRED DURING YEAR	EXPENSES INCURRED DURING YEAR
						CURRENTLY CHARGED TO	CURRENTLY CHARGED TO
						Department (f)	Account No. (g)
1	Federal Energy Regulatory Commission - Charges include annual fee and license fees for the Spokane River Project, the Cabinet Gorge Project and the Noxon Rapids Project	3,370,220	150,135	3,520,355		Electric	928
2	Washington Utilities and Transportation Commission						
3	Electric - Includes annual fee and various other electric dockets	1,143,338	536,711	1,680,049		Electric	928
4	Gas - Includes annual fee and various other natural gas dockets	330,213	142,836	473,049		Gas	928
5	Idaho Public Utilities Commission						
6	Electric - Includes annual fee and various other electric dockets	560,553	193,633	754,186		Electric	928
7	Gas - Includes annual fee and various other natural gas dockets	133,643	57,501	191,144		Gas	928
8	Public Utility Commission of Oregon						
9	Includes annual fees and various other natural gas dockets	825,992	196,541	1,022,533	26,308	Gas	928
10	Not directly assigned Electric		834,616	834,616		Electric	928
11	Not directly assigned Natural Gas		350,563	350,563		Gas	928
46	TOTAL	6,363,959	2,462,536	8,826,495	26,308		

REGULATORY COMMISSION EXPENSES

Line No.	EXPENSES INCURRED DURING YEAR CURRENTLY CHARGED TO	EXPENSES INCURRED DURING YEAR	AMORTIZED DURING YEAR	AMORTIZED DURING YEAR	AMORTIZED DURING YEAR
	Amount (h)	Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)
1	3,520,355				
2					
3	1,680,049				
4	473,049				
5					
6	754,186				
7	191,143				
8					
9	1,022,534	114,523	407	42,462	98,369
10	834,616				
11	350,563				
46	8,826,495	114,523		42,462	98,369

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

Line No.	Classification (a)	Description (b)	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)
1	A. Electric (3) Distribution	Clean Energy and Electric Vehicle Supply Equipment	813,547	2,519,507
2	A. Electric (3) Distribution	Clean Energy and Electric Vehicle Supply Equipment	(1,740)	1,740
3	A. Electric (3) Distribution	Clean Energy and Electric Vehicle Supply Equipment	75,530	0
4	A. Electric (3) Distribution	Clean Energy and Electric Vehicle Supply Equipment	249,723	(132,186)
5	A. Electric (3) Distribution	Clean Energy and Electric Vehicle Supply Equipment	0	17,083
6	A. Electric (3) Distribution	Clean Energy and Electric Vehicle Supply Equipment	196,416	0
7	A. Electric (3) Distribution	Clean Energy and Electric Vehicle Supply Equipment	0	9,011
8	A. Electric (3) Distribution	Clean Energy and Electric Vehicle Supply Equipment	28,454	39,350
9	A. Electric (3) Distribution	Clean Energy and Electric Vehicle Supply Equipment	1,834	0
10	A. Electric (3) Distribution	Clean Energy and Electric Vehicle Supply Equipment	5,287	78,064
11	A. Electric (3) Distribution	Clean Energy and Electric Vehicle Supply Equipment	1,047	107,635
12	A. Electric (3) Distribution	Clean Energy and Electric Vehicle Supply Equipment	131,938	0
13	A. Electric (3) Distribution	Clean Energy and Electric Vehicle Supply Equipment	38	8,346
14	A. Electric (6) Other - Testing Lab & Facility	HUB-Morris Center Lab Test Facility	24,610	2,260
15	A. Electric (6) Other - Testing Lab & Facility	HUB-Morris Center Lab Test Facility	272	0

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES			
AMOUNTS CHARGED IN CURRENT YEAR		AMOUNTS CHARGED IN CURRENT YEAR	
Line No.	Amounts Charged In Current Year: Account (e)	Amounts Charged In Current Year: Amount (f)	Unamortized Accumulation (g)
1	107	3,333,054	
2	108	0	
3	182	75,530	
4	186	117,537	
5	557	17,083	
6	580	196,416	
7	587	9,011	
8	598	67,804	
9	908	1,834	
10	909	83,351	
11	912	108,682	
12	920	131,938	
13	930	8,384	
14	107	26,870	
15	182	272	

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DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	15,250,571		
4	Transmission	5,529,976		
5	Regional Market			
6	Distribution	11,780,947		
7	Customer Accounts	6,154,030		
8	Customer Service and Informational	383,675		
9	Sales			
10	Administrative and General	28,025,144		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	67,124,343		
12	Maintenance			
13	Production	5,208,417		
14	Transmission	1,115,797		
15	Regional Market			
16	Distribution	5,246,365		
17	Administrative and General			
18	TOTAL Maintenance (Total of lines 13 thru 17)	11,570,579		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	20,458,988		
21	Transmission (Enter Total of lines 4 and 14)	6,645,773		
22	Regional Market (Enter Total of Lines 5 and 15)	0		
23	Distribution (Enter Total of lines 6 and 16)	17,027,312		
24	Customer Accounts (Transcribe from line 7)	6,154,030		
25	Customer Service and Informational (Transcribe from line 8)	383,675		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	28,025,144		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	78,694,922	11,602,293	90,297,215
29	Gas			
30	Operation			
31	Production - Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			

DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
33	Other Gas Supply	1,131,061		
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution	6,652,274		
37	Customer Accounts	2,872,555		
38	Customer Service and Informational	221,493		
39	Sales			
40	Administrative and General	10,970,414		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	21,847,797		
42	Maintenance			
43	Production - Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission	2,217,838		
48	Distribution	3,841,244		
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	6,059,082		
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)	1,131,061		
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)	2,217,838		
57	Distribution (Lines 36 and 48)	10,493,518		
58	Customer Accounts (Line 37)	2,872,555		
59	Customer Service and Informational (Line 38)	221,493		
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)	10,970,414		
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	27,906,879	3,187,340	31,094,219
63	Other Utility Departments			
64	Operation and Maintenance			0

DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	106,601,801	14,789,633	121,391,434
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	46,241,498	8,563,467	54,804,965
69	Gas Plant	14,225,977	2,634,510	16,860,487
70	Other (provide details in footnote):			0
71	TOTAL Construction (Total of lines 68 thru 70)	60,467,475	11,197,977	71,665,452
72	Plant Removal (By Utility Departments)			
73	Electric Plant	2,035,491	221,997	2,257,488
74	Gas Plant	767,891	83,749	851,640
75	Other (provide details in footnote):			0
76	TOTAL Plant Removal (Total of lines 73 thru 75)	2,803,382	305,746	3,109,128
77	Other Accounts (Specify, provide details in footnote):			
78	Stores Expense (163)	2,777,740	(2,777,740)	0
79	Preliminary Survey and Investigation (183)	0		0
80	Small Tool Expense (184)	4,988,644	(4,988,644)	0
81	Miscellaneous Deferred Debits (186)	5,710,045		5,710,045
82	Non-operating Expenses (417)	324,822		324,822
83	Retirement Bonus/SERP/HRA (228)	47,044		47,044
84	Other Income Deductions (426)	978,519		978,519
85	Employee Incentive Plan (232380)	16,456,054	(16,456,054)	0
86	DSM Tariff Rider (242600)	2,070,918	(2,070,918)	0
87	Incentive/Stock Compensation (238000)	151,234		151,234
88	Payroll Equalization Liability (242700)	29,046,700		29,046,700
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	62,551,720	(26,293,356)	36,258,364
96	TOTAL SALARIES AND WAGES	232,424,378	0	232,424,378

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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Electric Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to the order of the Commission or other authorization.

1 & 2. Common Plant in service and accumulated provision for depreciation

Acct. No.	Description	
303	Intangible	314,464,640
389	Land and Land Rights	14,246,199
390	Structures and Improvements	161,942,947
391	Office Furniture and Equipment	77,066,002
392	Transportation Equipment	14,710,267
393	Stores Equipment	5,634,275
394	Tools, Shop & Garage Equipment	17,809,185
395	Laboratory Equipment	1,489,870
396	Power Operated Equipment	1,990,188
397	Communications Equipment	116,145,121
398	Miscellaneous Equipment	860,682
399	Asset Retirement Cost	0
	Total Common Plant	726,359,376
	Const. Work in Progress	29,406,986
	Total Utility Plant	755,766,362
	Acc. Prov. for Dep. & Amort.	295,327,406
	Net Utility Plant	460,438,956

3. Common Expenses allocated to Electric and Gas departments:

Acct. No.	Description	Total	Allocation to Electric Dept	Allocated to Gas Dept	Basis of Allocation
901	Cust acct/collect supervision	250,769	130,813	119,956	# of Customers
902	Meter reading expenses	1,220,081	736,380	483,701	# of Customers
903	Cust rec & collectn expenses	15,100,012	7,983,672	7,116,340	# of Customers
904	Uncollectible accounts	3	2	1	# of Customers
905	Misc cust acct expenses	497,611	259,554	238,057	# of Customers
907	Cust svce & Info exp supervision	0	0	0	# of Customers
908	Cust assistance expenses	535,467	323,181	212,286	# of Customers
909	Info & instruct advert expenses	1,344,742	807,376	537,366	# of Customers
910	Misc cust serv & info expenses	238,254	124,273	113,981	# of Customers
911	Sales expense -supervision	0	0	0	# of Customers
912	Demo and selling expenses	0	0	0	# of Customers
913	Advertising expenses	0	0	0	# of Customers
916	Misc sales expenses	0	0	0	# of Customers
920	Admin & gen salaries	38,753,930	27,467,707	11,286,223	Four Factor
921	Office supplies & expenses	5,900,106	4,172,849	1,727,257	Four Factor
922	Admin expenses transf-credit	0	0	0	Four Factor
923	Outside services employed	17,836,006	12,617,042	5,218,964	Four Factor
924	Property insurance	2,767,831	1,956,718	811,113	Four Factor
925	Injuries and damages	9,940,369	7,157,656	2,782,713	Four Factor
926	Employee pensions&benefits	79,927,014	56,588,074	23,338,940	Four Factor
927	Franchise requirement	0	0	0	Four Factor
928	Regulatory commission expenses	1,876,464	1,376,124	500,340	Four Factor
929	Duplicate charges-credit	0	0	0	Four Factor
930.1	General advertising expenses	0	0	0	Four Factor
930.2	Misc general expenses	5,984,460	4,248,678	1,735,782	Four Factor
931	Rents	612,032	438,956	173,076	Four Factor
935	Maint of general plant	18,002,446	12,898,503	5,103,943	Four Factor
403	Depreciation	24,615,713	17,637,050	6,978,663	Four Factor
404	Amort of LTD term plant	47,511,897	33,856,958	13,654,939	Four Factor

Note 1: The 4 factor allocator is made up of 25% each -customer counts, direct labor, direct O&M & Net direct plant

4. Letters of approval received from staffs of State Regulatory Commissions in 1993

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AMOUNTS INCLUDED IN ISO/RT0 SETTLEMENT STATEMENTS

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	3,857	875,429	5,432,103	12,242,686
2.1	Net Purchases (Account 555.1)				
3	Net Sales (Account 447)	(7,470,364)	(16,631,916)	(24,853,879)	(33,575,004)
4	Transmission Rights				
5	Ancillary Services	(11,194)	(21,876)	(47,137)	(51,283)
6	Other Items (list separately)				
7	Other Charges - MRTU	46,326	133,267	158,271	170,218
8	Other Charges - EIM	10,068	590,625	(159,572)	(625,547)
46	TOTAL	(7,421,307)	(15,054,471)	(19,470,214)	(21,838,930)

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FOOTNOTE DATA

(a) Concept: IsoOrRtoSettlementsEnergyNetPurchasesPurchasedPower

CAISO - MRTU Purchases = \$2,608,876

CAISO - EIM Purchases = \$9,633,810

(b) Concept: IsoOrRtoSettlementsEnergyNetSales

CAISO - MRTU Sales = \$21,527,242

CAISO - EIM Sales = \$12,047,762

FERC FORM NO. 1 (NEW. 12-05)

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PURCHASES AND SALES OF ANCILLARY SERVICES

Line No.	Type of Ancillary Service (a)	Amount Purchased for the Year	Amount Purchased for the Year	Amount Purchased for the Year
		Usage - Related Billing Determinant Number of Units (b)	Usage - Related Billing Determinant Unit of Measure (c)	Usage - Related Billing Determinant Dollar (d)
1	Scheduling, System Control and Dispatch			
2	Reactive Supply and Voltage			
3	Regulation and Frequency Response			
4	Energy Imbalance	401	MWh	14,941
5	Operating Reserve - Spinning			
6	Operating Reserve - Supplement			
7	Other	885	MW	11,082,011
8	Total (Lines 1 thru 7)	1,286		11,096,952

PURCHASES AND SALES OF ANCILLARY SERVICES

Line No.	Amount Sold for the Year	Amount Sold for the Year	Amount Sold for the Year
	Usage - Related Billing Determinant Number of Units (e)	Usage - Related Billing Determinant Unit of Measure (f)	Usage - Related Billing Determinant Dollars (g)
1			
2			
3	91	MW	1,172,975
4	37,440	MWh	1,671,798
5	1	MW	15,565
6	1	MW	14,340
7	885	MW	11,082,011
8	38,418		13,956,689

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FOOTNOTE DATA

(a) Concept: AncillaryServicesPurchasedAmount

Includes both Energy Imbalance and Generator Imbalance

(b) Concept: AncillaryServicesSoldAmount

Includes both Energy Imbalance and Generator Imbalance

(c) Concept: AncillaryServicesPurchasedAmount

Amounts reported are offsetting imputed amounts reflecting the self-provision of ancillary service for bundled retail native load customers under state jurisdiction.

(d) Concept: AncillaryServicesSoldAmount

Amounts reported are offsetting imputed amounts reflecting the self-provision of ancillary service for bundled retail native load customers under state jurisdiction.

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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
	NAME OF SYSTEM: Avista Corporation									
1	January	2,553	1	18	1,545	401	382	16	225	199
2	February	2,504	23	8	1,635	437	382	13	50	190
3	March	2,196	10	8	1,389	364	393	11	50	134
4	Total for Quarter 1				4,569	1,202	1,157	40	325	523
5	April	2,393	13	8	1,294	328	396	20	375	53
6	May	2,470	9	8	1,138	283	634	18	415	500
7	June	2,819	27	19	1,460	309	636	26	414	164
8	Total for Quarter 2				3,892	920	1,666	64	1,204	717
9	July	3,036	28	16	1,751	357	636	23	292	102
10	August	2,932	18	16	1,672	350	632	22	278	102
11	September	2,818	6	18	1,359	280	630	22	549	665
12	Total for Quarter 3				4,782	987	1,898	67	1,119	869
13	October	2,480	24	19	1,189	268	628	13	395	309
14	November	2,681	29	18	1,530	382	619	14	150	199
15	December	3,254	22	9	1,731	494	619	20	410	100
16	Total for Quarter 4				4,450	1,144	1,866	47	955	608
17	Total				17,693	4,253	6,587	218	3,603	2,717

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ELECTRIC ENERGY ACCOUNT

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	9,517,690
3	Steam	1,925,322	23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	3,144,486
5	Hydro-Conventional	3,929,593	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	11,465
7	Other	2,129,707	27	Total Energy Losses	447,173
8	Less Energy for Pumping		27.1	Total Energy Stored	
9	Net Generation (Enter Total of lines 3 through 8)	7,984,622	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	13,120,814
10	Purchases (other than for Energy Storage)	5,548,826			
10.1	Purchases for Energy Storage	0			
11	Power Exchanges:				
12	Received	10,770			
13	Delivered	423,404			
14	Net Exchanges (Line 12 minus line 13)	(412,634)			
15	Transmission For Other (Wheeling)				
16	Received	4,956,232			
17	Delivered	4,956,232			
18	Net Transmission for Other (Line 16 minus line 17)	0			
19	Transmission By Others Losses				
20	TOTAL (Enter Total of Lines 9, 10, 10.1, 14, 18 and 19)	13,120,814			

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MONTHLY PEAKS AND OUTPUT

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: Avista Corporation					
29	January	1,191,925	203,390	1,666	1	18
30	February	1,017,935	193,566	1,735	23	8
31	March	1,196,229	356,844	1,486	10	8
32	April	1,051,165	268,997	1,380	11	10
33	May	1,147,975	414,227	1,194	9	12
34	June	1,089,752	402,439	1,523	27	19
35	July	1,137,442	275,143	1,810	28	16
36	August	1,051,248	154,195	1,737	18	16
37	September	951,244	229,815	1,619	1	16
38	October	1,025,733	293,932	1,280	24	11
39	November	1,084,445	192,372	1,616	29	18
40	December	1,175,721	159,566	1,860	22	11
41	Total	13,120,814	3,144,486			

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Steam Electric Generating Plant Statistics

1. Report data for plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis report the Btu content of the gas and the quantity of fuel burned converted to Mct.
7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.
9. Items under Cost of Plant are based on USofA accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses.
10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Line No.	Item (a)	Plant Name: Boulder Park	Plant Name: Colstrip	Plant Name: Coyote Springs 2	Plant Name: Kettle Falls	Plant Name: Rathdrum	Plant Name: Spokane N.E.
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Internal Comb	Steam	Gas Turbine	Steam	Gas Turbine	Gas Turbine
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional	Conventional	Not Applicable	Conventional	Not Applicable	Not Applicable
3	Year Originally Constructed	2002	1984	2003	1983	1995	1978
4	Year Last Unit was Installed	2002	1985	2003	1983	1995	1978
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	25	233	286	51	167	62
6	Net Peak Demand on Plant - MW (60 minutes)	80	233	319	95	171	59
7	Plant Hours Connected to Load	3,534	8,760	7,255	7,409	2,152	27
8	Net Continuous Plant Capability (Megawatts)	25	222	322	54	167	65
9	When Not Limited by Condenser Water	0	222	322	54	0	0
10	When Limited by Condenser Water	0	222	322	54	0	0
11	Average Number of Employees	1	256	31	27	1	1
12	Net Generation, Exclusive of Plant Use - kWh	81,149,000	1,619,811,000	1,844,239,000	305,511,000	199,238,000	1,059,000
13	Cost of Plant: Land and Land Rights	144,733	1,321,965	0	2,568,188	621,682	138,753
14	Structures and Improvements	1,484,690	111,631,132	11,813,327	29,464,495	3,735,094	752,839
15	Equipment Costs	32,644,685	219,055,650	191,842,952	112,202,134	61,650,699	13,596,464
16	Asset Retirement Costs	0	15,212,465	351,682	323,787	0	0

17	Total cost (total 13 thru 20)	34,274,108	347,221,212	204,007,961	144,558,604	66,007,475	14,488,056		
18	Cost per KW of Installed Capacity (line 17/5) Including	1,370.9643	1,490.2198	713.3145	2,834.4824	395.2543	233.6783		
19	Production Expenses: Oper, Supv, & Engr	5,269	138,203	105,561	204,670	5,999	6,117		
20	Fuel	5,156,027	31,856,775	78,375,362	9,850,345	15,442,280	113,754		
21	Coolants and Water (Nuclear Plants Only)								
22	Steam Expenses	0	3,088,807	0	585,675	0	0		
23	Steam From Other Sources	0	0	0	0	0	0		
24	Steam Transferred (Cr)	0	0	0	0	0	0		
25	Electric Expenses	331,741	(11,159)	1,916,388	897,890	221,304	17,266		
26	Misc Steam (or Nuclear) Power Expenses	30,397	5,351,633	448,543	417,235	30,789	8,547		
27	Rents	0	0	87,122	0	0	0		
28	Allowances	0	0	0	0	0	0		
29	Maintenance Supervision and Engineering	94,085	529,486	184,011	147,367	77,657	39,141		
30	Maintenance of Structures	47	739,153	89,320	158,648	339	2,016		
31	Maintenance of Boiler (or reactor) Plant	0	4,356,997	0	2,237,594	0	0		
32	Maintenance of Electric Plant	459,934	718,472	3,312,223	164,577	148,449	35,787		
33	Maintenance of Misc Steam (or Nuclear) Plant	197,988	359,945	205,472	426,363	77,155	44,153		
34	Total Production Expenses	6,275,488	47,128,312	84,724,002	15,090,364	16,003,972	266,781		
35	Expenses per Net kWh	0.0773	0.0291	0.0459	0.0494	0.0803	0.2519		
35	Plant Name	Boulder Park	Colstrip	Colstrip	Coyote Springs 2	Kettle Falls	Kettle Falls	Rathdrum	Spokane N.E.
36	Fuel Kind	Gas	Coal	Oil	Gas	Gas	Wood	Gas	Gas
37	Fuel Unit	MCF	Ton	BBL	MCF	MCF	Ton	MCF	MCF
38	Quantity (Units) of Fuel Burned	725,724	1,004,542	1,290	12,242,859	11,231	503,316	2,382,280	12,669
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1,020,000	16,970,000	5,880,000	1,020,000	1,020,000	8,600,000	1,020,000	1,020,000
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	7.105	31.554	123.78	6.402	8.713	19.376	6.482	8.979
41	Average Cost of Fuel per Unit Burned	7.105	31.554	123.78	6.402	8.713	19.376	6.482	8.979
42	Average Cost of Fuel Burned per Million BTU	6.965	1.859	21.051	6.276	8.542	2.253	6.355	8.803
43	Average Cost of Fuel Burned per kWh Net Gen	0.064	0.02	0.0001	0.042	0.095	0.032	0.078	0.107
44	Average BTU per kWh Net Generation	9,122	10,529	0	6,771	0	14,216	12,196	12,202

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Hydroelectric Generating Plant Statistics

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

Line No.	Item (a)	FERC Licensed Project No. 2058 Plant Name: Cabinet Gorge	FERC Licensed Project No. 2545 Plant Name: Little Falls	FERC Licensed Project No. 2545 Plant Name: Long Lake	FERC Licensed Project No. 2545 Plant Name: Monroe Street	FERC Licensed Project No. 2545 Plant Name: Nine Mile Falls	FERC Licensed Project No. 2058 Plant Name: Noxon Rapids	FERC Licensed Project No. 2545 Plant Name: Post Falls	FERC Licensed Project No. 2545 Plant Name: Upper Falls
1	Kind of Plant (Run-of-River or Storage)	Storage	Run-of-River	Storage	Run-of-River	Run-of-River	Storage	Storage	Run-of-River
2	Plant Construction type (Conventional or Outdoor)	Outdoor	Conventional	Conventional	Conventional	Conventional	Outdoor	Conventional	Conventional
3	Year Originally Constructed	1952	1910	1915	1890	1908	1959	1906	1922
4	Year Last Unit was Installed	1953	1911	1924	1992	1994	1977	1980	1922
5	Total installed cap (Gen name plate Rating in MW)	265	43	71	15	38	488	15	10
6	Net Peak Demand on Plant-Megawatts (60 minutes)	267	43	100	28	64	562	38	47
7	Plant Hours Connect to Load	8,749	7,506	7,555	8,163	8,711	7,448	8,747	8,760
8	Net Plant Capability (in megawatts)								
9	(a) Under Most Favorable Oper Conditions	255	43	90	15	38	581	18	10
10	(b) Under the Most Adverse Oper Conditions	295	43	90	15	38	623	18	10
11	Average Number of Employees	1	1	1	4	5	11	5	4

12	Net Generation, Exclusive of Plant Use - kWh	1,101,922,000	206,048,000	494,448,000	97,629,000	149,810,000	1,741,340,000	74,311,000	64,085,000
13	Cost of Plant								
14	Land and Land Rights	16,380,178	4,325,371	2,421,233	51,600	33,429	37,198,948	4,161,522	1,081,854
15	Structures and Improvements	26,165,257	5,477,438	10,155,618	12,241,336	21,065,326	25,060,379	7,975,629	4,944,361
16	Reservoirs, Dams, and Waterways	110,331,664	6,393,918	37,944,057	9,972,020	30,933,635	37,179,262	26,063,988	7,728,573
17	Equipment Costs	73,863,048	53,713,356	14,152,033	14,569,372	61,078,701	113,416,555	5,532,914	5,856,318
18	Roads, Railroads, and Bridges	1,671,013	0	0	50,448	594,870	259,750	577,944	508,242
19	Asset Retirement Costs	0	0	0	0	0	0	0	0
20	Total cost (total 13 thru 20)	228,411,160	69,910,083	64,672,941	36,884,776	113,705,961	213,114,894	44,311,997	20,119,348
21	Cost per KW of Installed Capacity (line 20 / 5)	861.9289	1,625.8159	910.8865	2,458.9851	2,992.2621	436.7108	2,954.1331	2,011.9348
22	Production Expenses								
23	Operation Supervision and Engineering	70,852	260	25,140	4,823	15,224	262,842	27,914	7,278
24	Water for Power	0	0	0	0	0	0	0	0
25	Hydraulic Expenses	7,424	8,117	8,162	0	0	74,059	3,807	123
26	Electric Expenses	1,239,553	690,705	834,665	545,548	688,626	1,340,784	711,992	569,152
27	Misc Hydraulic Power Generation Expenses	419,117	33,101	161,332	25,186	161,734	207,871	106,007	38,601
28	Rents	0	1,179,040	0	0	0	0	0	0
29	Maintenance Supervision and Engineering	14,754	33,709	20,151	63,264	1,113	105,917	3,755	4,315
30	Maintenance of Structures	718,534	24,547	91,170	4,040	36,738	37,413	7,509	19,715
31	Maintenance of Reservoirs, Dams, and Waterways	34,491	121,372	69,440	192,040	6,010	412,689	18,423	12,789

32	Maintenance of Electric Plant	609,416	290,054	327,262	77,218	279,258	912,379	245,370	61,080
33	Maintenance of Misc Hydraulic Plant	17,758	3,895	9,608	18,050	5,603	97,527	18,434	4,665
34	Total Production Expenses (total 23 thru 33)	3,131,899	2,384,800	1,546,930	930,169	1,194,306	3,451,481	1,143,211	717,718
35	Expenses per net kWh	0.0028	0.0116	0.0031	0.0095	0.008	0.002	0.0154	0.0112

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GENERATING PLANT STATISTICS (Small Plants)

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (MW) (c)	Net Peak Demand MW (60 min) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	Kettle Falls CT	2002	7.2	9	4,022,000	9,571,547

GENERATING PLANT STATISTICS (Small Plants)

Line No.	Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses Fuel Production Expenses (i)	Production Expenses Maintenance Production Expenses (j)	Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l))
1	1,323,903	93,591	282,122	24,835	Natural Gas	610.08

GENERATING PLANT STATISTICS (Small Plants)

Line No.	Generation Type (m)
1	Gas Turbine

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TRANSMISSION LINE STATISTICS

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)	VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)	Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	Number of Circuits
	From (a)	To (b)	Operating (c)	Designated (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Group Sum - 60kV		60	60		1		
2	Group Sum - 115kV		115	115		1,568		
3	Beacon Sub #4	BPA Bell Sub	230	230	Steel Pole	1		1
4	Beacon Sub #4	BPA Bell Sub	230	230	H Type	5		1
5	Beacon Sub #5	BPA Bell Sub	230	230	Steel Tower	3		1
6	Beacon Sub #5	BPA Bell Sub	230	230	H Type	3		1
7	Beacon	Cabinet Gorge Plant	230	230	Steel Tower	1		1
8	Beacon	Cabinet Gorge Plant	230	230	Steel Pole	41		2
9	Beacon	Cabinet Gorge Plant	230	230	H Type	52		1
10	Beacon Sub	Lolo Sub	230	230	Steel Tower	1		1
11	Beacon Sub	Lolo Sub	230	230	Steel Pole	22		2
12	Beacon Sub	Lolo Sub	230	230	H Type	78		1
13	Beacon Sub	Lolo Sub	230	230	H Type	8		1
14	Benewah	Shawnee	230	230	Steel Pole	1		1
15	Benewah	Shawnee	230	230	Steel Pole	59		1
16	Noxon Plant	Pine Creek Sub	230	230	Steel Pole	29		1
17	Noxon Plant	Pine Creek Sub	230	230	H Type	1		1
18	Noxon Plant	Pine Creek Sub	230	230	H Type	14		1
19	Cabinet Gorge Plant	Noxon	230	230	H Type	2		1
20	Cabinet Gorge Plant	Noxon	230	230	H Type	17		1
21	Benewah Sw. Station	Pine Creek Sub	230	230	H Type	43		1
22	Divide Creek	Lolo Sub	230	230	H Type	10		1
23	Divide Creek	Lolo Sub	230	230	H Type	33		1
24	North Lewiston	Walla Walla	230	230	H Type	40		1
25	North Lewiston	Walla Walla	230	230	H Type	4		1
26	North Lewiston	Walla Walla	230	230	Steel Pole	4		1
27	North Lewiston	Shawnee	230	230	Steel Pole	7		1

TRANSMISSION LINE STATISTICS

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)	VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)	Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	Number of Circuits
	From (a)	To (b)	Operating (c)	Designated (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
28	North Lewiston	Shawnee	230	230	H Type	27		1
29	Saddle Mtn-Walla Walla	Wanapum	230	230	Steel Tower	2		1
30	Saddle Mtn-Walla Walla	Wanapum	230	230	H Type	33		1
31	Saddle Mtn-Walla Walla	Wanapum	230	230	H Type	46		1
32	BPA (Libby)	Noxon Plant	230	230	Steel Pole	1		1
33	BPA/Hot Springs #1	Noxon Plant	230	230	Steel Pole	1		1
34	BPA/Hot Springs #2	Noxon Plant	230	230	Steel Pole	2		1
35	BPA/Hot Springs #2	Noxon Plant	230	230	H Type	1		1
36	BPA/Hot Springs #2	Noxon Plant	230	230	H Type	66		1
37	Coulee	West Side Sub	230	230	Steel Pole	2		2
38	BPA Line	West Side Sub	230	230	Steel Pole	2		2
39	Hatwai	N. Lewiston Sub	230	230	H Type	7		1
40	Divide Creek	Imnaha	230	230	H Type	2		1
41	Divide Creek	Imnaha	230	230	H Type	2		1
42	Divide Creek	Imnaha	230	230	H Type	16		1
43	Colstrip Plant	Broadview	500	500		0		
36	TOTAL					2,258	0	44

TRANSMISSION LINE STATISTICS

Line No.	Size of Conductor and Material (i)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES
		Land (j)	Construction Costs (k)	Total Costs (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)
1		136,038	636,193	772,231				0
2		12,741,482	334,423,075	347,164,557	1,101,119	1,672,605		2,773,724
3	1272 ACSS			0				0
4	1272 ACSS	17,912	1,429,421	1,447,333	0	5,000		5,000
5	1272 ACSS			0				0
6	1272 ACSS	30,323	3,275,357	3,305,680	0	0		0
7	1590 ACSS			0				0
8	1590 ACSS			0				0
9	1590 ACSR	1,156,196	41,768,911	42,925,107	0	32,311		32,311
10	1590 ACSS			0				0
11	1590 ACSS			0				0
12	1272 AAC			0				0
13	1272 ACSS	456,162	23,265,747	23,721,909	0	17,964		17,964
14	1622 ACSS			0				0
15	1590 ACSS	570,207	47,921,734	48,491,941	0	0		0
16	1272 ACSR			0				0
17	1590 ACSS			0				0
18	954 AAC	1,097,679	17,917,284	19,014,963	57,610	226,648		284,258
19	795 ACSR			0				0
20	954 AAC	184,528	2,570,296	2,754,824	8,198	9,115		17,313
21	954 AAC	399,821	5,265,773	5,665,594	842	146,635		147,477
22	1590 ACSR			0				0
23	1272 AAC	165,333	21,657,904	21,823,237	0	15,514		15,514
24	1272 AAC			0				0
25	1272 ACSR			0				0
26	1272 ACSR	623,984	6,818,921	7,442,905	54,973	0		54,973
27	1272 ACSR			0				0
28	1272 ACSR	872,150	10,043,381	10,915,531	0	0		0
29	1590 ACSS			0				0
30	1272 ACSR			0				0
31	1272 AAC	264,329	14,061,011	14,325,340	0	9,899		9,899
32	1272 ACSR			0				0

TRANSMISSION LINE STATISTICS

Line No.	Size of Conductor and Material (i)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES
		Land (j)	Construction Costs (k)	Total Costs (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)
33	1272 ACSR	0	19,521	19,521	0	9,368		9,368
34	1272 ACSR			0				0
35	1622 ACSS			0				0
36	1272 AAC	3,604,148	10,148,689	13,752,837	11,361	29,487		40,848
37	1272 ACSR	8,482	0	8,482	0	0		0
38	1272 ACSR	36,461	1,442,964	1,479,425	0	0		0
39	1590 ACSR	155,244	2,221,692	2,376,936	0	0		0
40	1622 ACSS			0				0
41	1590 ACSR			0				0
42	1272 AAC	205,262	1,312,224	1,517,486	0	0		0
43		595,789	38,620,425	39,216,214	99,715	130,012	88,291	318,018
36		23,321,530	584,820,523	608,142,053	1,333,818	2,304,558	88,291	3,726,667

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TRANSMISSION LINES ADDED DURING YEAR

Line No.	LINE DESIGNATION	LINE DESIGNATION	Line Length in Miles	SUPPORTING STRUCTURE	SUPPORTING STRUCTURE	CIRCUITS PER STRUCTURE
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						

TRANSMISSION LINES ADDED DURING YEAR

Line No.	LINE DESIGNATION	LINE DESIGNATION	Line Length in Miles	SUPPORTING STRUCTURE	SUPPORTING STRUCTURE	CIRCUITS PER STRUCTURE
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	TOTAL					

TRANSMISSION LINES ADDED DURING YEAR

Line No.	CIRCUITS PER STRUCTURE	CONDUCTORS	CONDUCTORS	CONDUCTORS	LINE COST	
	Ultimate	Size	Specification	Configuration and Spacing	Voltage KV (Operating)	Land and Land Rights
	(g)	(h)	(i)	(j)	(k)	(l)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						

TRANSMISSION LINES ADDED DURING YEAR

Line No.	CIRCUITS PER STRUCTURE	CONDUCTORS	CONDUCTORS	CONDUCTORS	LINE COST	
	Ultimate	Size	Specification	Configuration and Spacing	Voltage KV (Operating)	Land and Land Rights
	(g)	(h)	(i)	(j)	(k)	(l)
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						

TRANSMISSION LINES ADDED DURING YEAR

Line No.	LINE COST	LINE COST	LINE COST	LINE COST	Construction
	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					

TRANSMISSION LINES ADDED DURING YEAR

Line No.	LINE COST	LINE COST	LINE COST	LINE COST	Construction
	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
36					
37					
38					
39					
40					
41					
42					
43					
44					

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation	Character of Substation	VOLTAGE (In MVa)		VOLTAGE (In MVa)		Capacity of Substation (In Service) (In MVa) (f)
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)		
1	Boulder Park (WA Gen. Plant)	Transmission	Attended	115	13.8		36	
2	Cabinet Gorge (HED) (ID Gen. Plant)	Transmission	Attended	230	13.8		300	
3	Coyote Springs II (OR Gen. Plant)	Transmission	Attended	500	13.8	18	270	
4	Kettle Falls (WA Gen. Plant)	Transmission	Attended	115	13.8		34	
5	Little Falls (WA Gen. Plant)	Transmission	Attended	115	4		24	
6	Long Lake (WA Gen. Plant)	Transmission	Attended	115	4		80	
7	Nine Mile (WA Gen. Plant)	Transmission	Attended	115	13.8		42	
8	Northeast (WA Gen. Plant)	Transmission	Attended	115	13.8		36	
9	Noxon (MT Gen. Plant)	Transmission	Attended	230	13.8		435	
10	Post Falls (ID Gen. Plant)	Transmission	Attended	115	2.3		12	
11	Post Street (WA Gen. Plant)	Transmission	Attended	13.8	4		35	
12	Rathdrum (ID Gen. Plant)	Transmission	Attended	115	13.8		114	
13	Airway Heights (WA)	Distribution	Unattended	115	13.8		24	
14	Appleway (ID)	Distribution	Unattended	115	13.8		36	
15	Avondale (ID)	Distribution	Unattended	115	13.8		12	
16	Barker Road (WA)	Distribution	Unattended	115	13.8		12	
17	Big Creek (ID)	Distribution	Unattended	115	13.8		17	
18	Blue Creek (ID)	Distribution	Unattended	115	13.8		12	
19	Bunker Hill Limited (ID)	Distribution	Unattended	115	13.8		12	
20	Chester (WA)	Distribution	Unattended	115	13.8		24	
21	Chewelah 115Kv (WA)	Distribution	Unattended	115	13.2		12	
22	Clark Fork (ID)	Distribution	Unattended	115	21.8		10	
23	Coeur d' Alene 15th Ave. (ID)	Distribution	Unattended	115	13.8		36	
24	Colbert (WA)	Distribution	Unattended	115	13.8		12	

SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation	Character of Substation	VOLTAGE (In MVa)	VOLTAGE (In MVa)	VOLTAGE (In MVa)	Capacity of Substation (In Service) (In MVa) (f)
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)	
25	College & Walnut (WA)	Distribution	Unattended	115	13.8		36
26	Colville 115 Kv (WA)	Distribution	Unattended	115	13.8		32
27	Cottonwood (ID)	Distribution	Unattended	115	24.9		12
28	Critchfield (WA)	Distribution	Unattended	115	13.8		12
29	Dalton (ID)	Distribution	Unattended	115	13.8		36
30	Deer Park (WA)	Distribution	Unattended	115	13.8		12
31	Dry Gulch (WA)	Distribution	Unattended	115	13.8		12
32	East Colfax (WA)	Distribution	Unattended	115	13.8		12
33	East Farms (WA)	Distribution	Unattended	115	13.8		12
34	Fort Wright (WA)	Distribution	Unattended	115	13.8		24
35	Francis and Cedar (WA)	Distribution	Unattended	115	13.8		36
36	Gifford (WA)	Distribution	Unattended	115	34		16
37	Glenrose (WA)	Distribution	Unattended	115	13.8		12
38	Grangeville (ID)	Distribution	Unattended	115	13.8		24
39	Greenacres (WA)	Distribution	Unattended	115	13.8		18
40	Greenwood (WA)	Distribution	Unattended	115	13.8		12
41	Hallett & White (WA)	Distribution	Unattended	115	13.8		36
42	Holbrook (ID)	Distribution	Unattended	115	13.8		12
43	Huetter (ID)	Distribution	Unattended	115	13.8		12
44	Idaho Road (ID)	Distribution	Unattended	115	13.8		12
45	Indian Trail (WA)	Distribution	Unattended	115	13.8		12
46	Juliaetta (ID)	Distribution	Unattended	115	13.8		12
47	Kamiah (ID)	Distribution	Unattended	115	13.8		12
48	Kettle Falls (WA)	Distribution	Unattended	115	13.8		12
49	Kooskia (ID)	Distribution	Unattended	115	13.8		15
50	Lee & Reynolds (WA)	Distribution	Unattended	115	13.8		36
51	Lewiston Mill Rd (ID)	Distribution	Unattended	115	13.2		18
52	Liberty Lake (WA)	Distribution	Unattended	115	13.8		24
53	Lind (WA)	Distribution	Unattended	115	13.8		12
54	Little Falls 115/34 Kv (WA)	Distribution	Unattended	115	34		12
55	Lyons & Standard (WA)	Distribution	Unattended	115	13.8		36
56	Mead (WA)	Distribution	Unattended	115	13.8		18

SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation	Character of Substation	VOLTAGE (In MVa)	VOLTAGE (In MVa)	VOLTAGE (In MVa)	
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)	Capacity of Substation (In Service) (In MVa) (f)
57	Metro (WA)	Distribution	Unattended	115	13.8		24
58	Milan (WA)	Distribution	Unattended	115	13.8		24
59	Millwood (WA)	Distribution	Unattended	115	13.8		24
60	Moscow (ID)	Distribution	Unattended	115	13.8		24
61	Ninth & Central (WA)	Distribution	Unattended	115	13.8		36
62	North Moscow (ID)	Distribution	Unattended	115	13.8		12
63	Northeast (WA)	Distribution	Unattended	115	13.8		24
64	Northwest (WA)	Distribution	Unattended	115	13.8		24
65	Oden (ID)	Distribution	Unattended	115	21.8		10
66	Oldtown (ID)	Distribution	Unattended	115	21.8		17
67	Opportunity (WA)	Distribution	Unattended	115	13.8		12
68	Orofino (ID)	Distribution	Unattended	115	24		20
69	Osburn (ID)	Distribution	Unattended	115	13.8		12
70	Othello (WA)	Distribution	Unattended	115	13.8		24
71	Other: 27 Subs. less than 10MVA (WA)	Distribution	Unattended				164
72	Other: 1 Sub less than 10 MVA (MT)	Distribution	Unattended				5
73	Other: 13 Subs less than 10 MVA (ID)	Distribution	Unattended				72
74	Pleasant View (ID)	Distribution	Unattended	115	13.8		12
75	Plummer (ID)	Distribution	Unattended	115	13.8		12
76	Post Falls (ID)	Distribution	Unattended	115	13.8		18
77	Post Street (WA)	Distribution	Unattended	115	13.8		60
78	Potlatch (ID)	Distribution	Unattended	115	24.9		15
79	Pound Lane (WA)	Distribution	Unattended	115	13.8		24
80	Prairie (ID)	Distribution	Unattended	115	13.8		12
81	Priest River (ID)	Distribution	Unattended	115	20.8		10
82	Ross Park (WA)	Distribution	Unattended	115	13.8		33
83	Roxboro (WA)	Distribution	Unattended	115	24		24
84	Sagle (ID)	Distribution	Unattended	115	21.8		12
85	Sandpoint (ID)	Distribution	Unattended	115	20.8		30
86	Silver Lake (WA)	Distribution	Unattended	115	13.8		12
87	South Lewiston (ID)	Distribution	Unattended	115	13.8		27

SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation	Character of Substation	VOLTAGE (In MVa)	VOLTAGE (In MVa)	VOLTAGE (In MVa)	
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)	Capacity of Substation (In Service) (In MVa) (f)
88	South Othello (WA)	Distribution	Unattended	115	13.8		12
89	South Pullman (WA)	Distribution	Unattended	115	13.8		30
90	Southeast (WA)	Distribution	Unattended	115	13.8		36
91	Spokane Industrial Park (WA)	Distribution	Unattended	115	13.8		24
92	St. Maries (ID)	Distribution	Unattended	115	23.9		24
93	Sunset (WA)	Distribution	Unattended	115	13.8		33
94	Sweetwater (ID)	Distribution	Unattended	115	24.9		12
95	Tenth & Stewart (ID)	Distribution	Unattended	115	13.8		30
96	Terre View (WA)	Distribution	Unattended	115	13.8		12
97	Third & Hatch (WA)	Distribution	Unattended	115	13.8		54
98	Turner (WA)	Distribution	Unattended	115	13.8		36
99	Waikiki (WA)	Distribution	Unattended	115	13.8		24
100	Beacon (Trans. & Dist.) (WA)	Transmission	Unattended	230	115	13.8	536
101	Benewah (ID)	Transmission	Unattended	230	115	13.8	75
102	Boulder (Trans. & Dist.) (WA)	Transmission	Unattended	230	115	13.8	318
103	Cabinet Gorge (Switchyard) (ID)	Transmission	Unattended	230	115	13.8	75
104	Dry Creek (WA)	Transmission	Unattended	230	115	13.8	150
105	Lolo (Trans. & Dist.) (ID)	Transmission	Unattended	230	115	13.8	262
106	Moscow 230 kV (Trans. & Dist.) (ID)	Transmission	Unattended	230	115	13.8	162
107	North Lewiston 230kV (Trans. & Dist.) (ID)	Transmission	Unattended	230	115		158
108	Pine Creek (Trans. & Dist.) (ID)	Transmission	Unattended	230	115	13.8	212
109	Rathdrum (Trans. & Dist.) (ID)	Transmission	Unattended	230	115	13.8	474
110	Saddle Mountain (WA)	Transmission	Unattended	230	115	13.8	150
111	Shawnee (WA)	Transmission	Unattended	230	115	13.8	150
112	West Side (WA)	Transmission	Unattended	230	115	13.8	300
113	Distribution Substations			9,660	1,308.2	0	1,984
114	Distribution Substations Unattended			9,660	1,308.2	0	1,984
115	Transmission Substations			4,883.8	1,619.7	183.60000000000005	4,440

SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation	Character of Substation	VOLTAGE (In MVa)	VOLTAGE (In MVa)	VOLTAGE (In MVa)	Capacity of Substation (In Service) (In MVa) (f)
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)	
116	Transmission Substations Attended			1,893.8	124.7	18	1,418
117	Transmission Substations Unattended			2,990	1,495	165.60000000000002	3,022
118	Total						6,424

SUBSTATIONS					
Line No.	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
1	1		Two Stage Fan	1	60
2	6	1			
3	3	2	Two Stage Fan	3	450
4	1	1	Two Stage Fan	1	62
5	2		Frcd Oil & Air Fan	2	40
6	4	1			
7	2		Two Stage Fan	1	56
8	1		Two Stage Fan	1	60
9	9	1	Two Stage Fan	6	635
10	1		Frcd Air & Oil & Air Fan	1	16
11	2				
12	2	1	Two Stage Fan	2	190
13	2		Frcd Oil & Air Fan & Caps	39	40
14	2		Two Stage Fan	2	60
15	1		Two Stage Fan	1	20
16	1		Two Stage Fan	1	20
17	2		Portable Fan	2	22
18	1		Two Stage Fan	1	20
19	1		Frcd Air Fan	1	16
20	2		Frcd Oil & Air Fan	2	40
21	1		Two Stage Fan	1	20
22	1		Frcd Air Fan	1	12
23	2		Two Stage Fan	2	60
24	1		Frcd Oil & Air Fan & Caps	16	20
25	2		Two Stage Fan	2	60
26	3		Frcd Oil & Air Fan	3	49
27	1		Two Stage Fan	1	20
28	1		Two Stage Fan	1	20
29	2		Two Stage Fan	2	60
30	1		Two Stage Fan	1	20
31	1		Frcd Oil & Air Fan	1	20
32	1		Frcd Oil & Air Fan	1	20
33	1		Two Stage Fan	1	20
34	2		Frcd Oil & Air & Two Stage Fan	2	40

SUBSTATIONS					
Line No.	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
35	2		Two Stage Fan	2	60
36	2		One Stage Fan	1	17
37	1		Frcd Oil & Air Fan	1	20
38	4		Frcd Oil & Air & Pt Fan & Caps	17	34
39	1		Two Stage Fan	1	30
40	1		Two Stage Fan	1	20
41	2		Two Stage Fan	2	60
42	1		Two Stage Fan	1	20
43	1		Two Stage Fan	1	20
44	1		Two Stage Fan	1	20
45	1		Two Stage Fan	1	20
46	1		Frcd Oil & Air Fan	1	20
47	1		Two Stage Fan	1	20
48	1		Frcd Oil & Air Fan	1	20
49	3		Frcd Air Fan	3	20
50	2		Two Stage Fan	2	60
51	1		Two Stage Fan	1	30
52	2		Two Stage Fan	2	40
53	1		Two Stage Fan	1	20
54	1				
55	2		Two Stage Fan	2	60
56	1		Two Stage Fan	1	30
57	2		Two Stage Fan	2	40
58	2		Frcd Oil & Air Fan	2	40
59	2		Two Stage Fan	2	40
60	2		Frcd Oil & Air & Two Stage	2	40
61	2		Two Stage Fan	2	60
62	1		Two Stage Fan	1	20
63	2		Two Stage Fan	2	40
64	2		Two Stage Fan	2	40
65	1		Frcd Air Fan	1	12
66	2		Frcd Air Fan	2	22
67	1		Two Stage Fan	1	20
68	2		Frcd Oil & Air Fan	1	28

SUBSTATIONS					
Line No.	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
69	1		Portable Fan	1	15
70	2	2	Frcd Oil & Air Fan & Two Stage Fan	2	40
71	28				
72	1				
73	13				
74	1		Two Stage Fan	1	20
75	1		Two Stage Fan	1	20
76	1		Two Stage Fan	1	30
77	2		Frcd Oil	2	60
78	2		Portable Fan	2	19
79	2		Two Stage Fan	2	40
80	1		Frcd Oil & Air Fan	1	20
81	1		Frcd Air Fan	1	12
82	2		Two Stage Fan	2	57
83	2		Two Stage Fan	2	40
84	1		Two Stage Fan	1	20
85	3		Frcd Air Fan	3	38
86	1		Two Stage Fan	1	20
87	4		Portable Fan, Frcd Oil & Air	4	39
88	1		Two Stage Fan	1	20
89	2		Two Stage Fan	2	50
90	2		Two Stage Fan	2	60
91	2		Two Stg, Frcd Oil Fan & Caps	14	40
92	2		Two Stage Fan	2	40
93	2	2	Two Stage Fan & Caps	50	55
94	1		Frcd Oil & Air Fan	1	20
95	2		Frcd Oil & Air & Two Stage	2	50
96	1		Two Stage Fan	1	20
97	3		Two Stage Fan & Caps	103	90
98	2		Two Stage Fan	2	60
99	2		Two Stage Fan	2	40
100	4		Two Stage Fan	2	560
101	1		Two Stage Fan & Caps	224	125
102	3		Two Stage Fan	3	530

SUBSTATIONS					
Line No.	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
103	1		Two Stage Fan	1	125
104	1		Two Stage Fan & Caps	224	250
105	3		Frcd Oil & Air Fan & Two Stage Fan	1	270
106	2		Two Stage Fan & Caps	76	270
107	2		Frcd Air Fan & Caps & Two Stage Fan	50	259
108	3		Two Stage Fan & Caps	47	270
109	4		Frcd Oil & Air Fan	2	490
110	1		Two Stage Fan	1	250
111	1		Two Stage Fan	1	250
112	2		Two Stage Fan	2	500
113	177	4		357	2,757
114	177	4		357	2,757
115	62	7		652	5,718
116	34	7		18	1,569
117	28	0		634	4,149
118					

Name of Respondent: Avista Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Non-power Goods or Services Provided for Affiliated			
21	Corporate Support	Avista Development	146000	200,599
22	Corporate Support	Avista Capital	146000	84,549
23	Corporate Support	AELP	146000	34,260
24	Corporate Support	AJT Mining	146000	4,229
25	Coporate Support	Avista Edge	146000	314,238
42				