

RESULTS OF OPERATIONS			Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>			
For Month Ended September 30, 2022 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	9,190,208	7,368,687	1,821,521
	Adjustments			
	Adjusted Net Operating Income (Loss)	9,190,208	7,368,687	1,821,521
E-APL	Electric Net Rate Base	3,057,019,335	2,064,423,953	992,595,382
	<b>RATE OF RETURN</b>	<b>0.301%</b>	<b>0.357%</b>	<b>0.184%</b>

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended September 30, 2022  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers Percent	9-01-2022 thru 09-30-2022	409,396 100.000%	266,503 65.097%	142,893 34.903%
3	E-OPS	Direct Distribution Operating Expense Percent	9-01-2022 thru 09-30-2022	4,171,901 100.000%	2,566,247 61.513%	1,605,654 38.487%
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accts 500 - 598		28,881,614	16,720,518	12,161,096
		Direct O & M Accts 901 - 935		41,330,083	28,709,390	12,620,693
		Total		70,211,697	45,429,908	24,781,789
		Percentage		100.000%	64.704%	35.296%
		Direct Labor Accts 500 - 598		11,062,279	7,376,236	3,686,043
		Direct Labor Accts 901 - 935		6,332,931	4,359,405	1,973,526
		Total		17,395,210	11,735,641	5,659,569
		Percentage		100.000%	67.465%	32.535%
		Number of Customers		405,775	264,439	141,336
		Percentage		100.000%	65.169%	34.831%
		Net Direct Plant		1,447,497,356	993,951,438	453,545,918
		Percentage		100.000%	68.667%	31.333%
4		Total Percentages		400.000%	266.005%	133.995%
		Percent		100.000%	66.501%	33.499%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended September 30, 2022  
Average of Monthly Averages Basis

Report ID:  
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AVISTA UTILITIES

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

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**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended September 30, 2022  
Average of Monthly Averages Basis

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AVISTA UTILITIES

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended September 30, 2022  
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Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 500 - 894		57,593,346	46,412,847	11,180,499	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		142,841,884	121,811,494	21,030,390	0
		Percentage		100.000%	85.277%	14.723%	0.000%
		Direct Labor Accts 500 - 894		56,931,970	47,158,546	9,773,424	0
		Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
		Total		79,323,635	66,079,652	13,243,983	0
		Percentage		100.000%	83.304%	16.696%	0.000%
		Number of Customers at		672,312	405,775	266,537	0
		Percentage		100.000%	60.355%	39.645%	0.000%
		Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
		Percentage		100.000%	81.777%	18.223%	0.000%
9		Total Percentages		400.000%	310.713%	89.287%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	08-01-2022 thru 09-30-2022	1,471,747,721	1,007,118,334	464,629,387	
		Percent		100.000%	68.430%	31.570%	
11		Book Depreciation	9-01-2022 thru 09-30-2022	12,251,424	8,191,463	4,059,961	
		Percent		100.000%	66.861%	33.139%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
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Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	08-01-2022 thru 09-30-2022	3,527,895,848 100.000%	2,363,613,689 66.998%	1,164,282,159 33.002%
13	E-PLT	Net Electric General Plant - AMA Percent	08-01-2022 thru 09-30-2022	291,761,819 100.000%	197,215,702 67.595%	94,546,117 32.405%
14		Net Allocated Schedule M's - AMA Percent	9-01-2022 thru 09-30-2022	-9,099,320 100.000%	-6,185,811 67.981%	-2,913,509 32.019%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended September 30, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	31,530,911	0	31,530,911	21,549,132	0	21,549,132	9,981,779	0
99	442200	Commercial - Firm & Int.	30,994,922	0	30,994,922	22,588,461	0	22,588,461	8,406,461	0
1	442300	Industrial	11,192,320	0	11,192,320	6,189,409	0	6,189,409	5,002,911	0
99	444000	Public Street & Highway Lighting	632,588	0	632,588	399,614	0	399,614	232,974	0
99	448000	Interdepartmental Revenue	122,330	0	122,330	106,216	0	106,216	16,114	0
99	499XXX	Unbilled Revenue	(9,999,693)	0	(9,999,693)	(6,474,052)	0	(6,474,052)	(3,525,641)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			64,473,378	0	64,473,378	44,358,780	0	44,358,780	20,114,598	0
1	447XXX	Sales for Resale	0	27,293,492	27,293,492	0	17,885,425	17,885,425	0	9,408,067
TOTAL SALES OF ELECTRICITY			64,473,378	27,293,492	91,766,870	44,358,780	17,885,425	62,244,205	20,114,598	9,408,067
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	(71,000)	0	(71,000)	(71,000)	0	(71,000)	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	10,097	0	10,097	3,345	0	3,345	6,752	0
1	453000	Sales of Water & Water Power	0	35,251	35,251	0	23,100	23,100	0	12,151
1	454000	Rent from Electric Property	476,758	4,790	481,548	407,153	3,139	410,292	69,605	1,651
1	454100	Rent from Trnsmission Joint Use	535	0	535	159	0	159	376	0
1	456XXX	Other Electric Revenues	(694,846)	11,590,201	10,895,355	(831,289)	7,595,059	6,763,770	136,443	3,995,142
TOTAL OTHER OPERATING REVENUE			(278,456)	11,630,242	11,351,786	(491,632)	7,621,298	7,129,666	213,176	4,008,944
TOTAL ELECTRIC REVENUE			64,194,922	38,923,734	103,118,656	43,867,148	25,506,723	69,373,871	20,327,774	13,417,011

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For Month Ended September 30, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	32,406	32,406	0	21,236	21,236	0	11,170
1	501XXX	Fuel	0	3,970,282	3,970,282	0	2,601,726	2,601,726	0	1,368,556
1	502000	Steam Expense	0	332,005	332,005	0	217,563	217,563	0	114,442
1	505000	Electric Expense	0	87,127	87,127	0	57,094	57,094	0	30,033
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	602,063	602,063	0	394,532	394,532	0	207,531
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	45,353	45,353	0	29,720	29,720	0	15,633
1	511000	Structures	0	95,581	95,581	0	62,634	62,634	0	32,947
1	512000	Boiler Plant	0	487,839	487,839	0	319,681	319,681	0	168,158
1	513000	Electric Plant	0	52,088	52,088	0	34,133	34,133	0	17,955
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(157,511)	(157,511)	0	(103,217)	(103,217)	0	(54,294)
		TOTAL STEAM POWER GENERATION EXP	0	5,547,233	5,547,233	0	3,635,102	3,635,102	0	1,912,131
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	191,326	191,326	0	125,376	125,376	0	65,950
1	536000	Water for Power	0	93,496	93,496	0	61,268	61,268	0	32,228
1	537000	Hydraulic Expense	473,765	340,493	814,258	310,932	223,125	534,057	162,833	117,368
1	538000	Electric Expense	0	671,831	671,831	0	440,251	440,251	0	231,580
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	348,926	348,926	0	228,651	228,651	0	120,275
1	540000	Rent	0	131,587	131,587	0	86,229	86,229	0	45,358
1	540100	MT Trust Funds Land Settlement Rents	463,000	0	463,000	303,404	0	303,404	159,596	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	96,219	96,219	0	63,052	63,052	0	33,167
1	542000	Structures	0	275,147	275,147	0	180,304	180,304	0	94,843
1	543000	Reservoirs, Dams, & Waterways	0	180,711	180,711	0	118,420	118,420	0	62,291
1	544000	Electric Plant	0	355,477	355,477	0	232,944	232,944	0	122,533
1	545000	Miscellaneous Hydraulic Plant	0	60,769	60,769	0	39,822	39,822	0	20,947
		TOTAL HYDRO POWER GENERATION EXP	936,765	2,745,982	3,682,747	614,336	1,799,442	2,413,778	322,429	946,540
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	44,097	44,097	0	28,897	28,897	0	15,200
1	547XXX	Fuel	0	19,808,004	19,808,004	0	12,980,185	12,980,185	0	6,827,819
1	548000	Generation Expense	0	310,110	310,110	0	203,215	203,215	0	106,895
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	159,376	159,376	0	104,439	104,439	0	54,937
1	550000	Rent	0	6,351	6,351	0	4,162	4,162	0	2,189
		MAINTENANCE								
1	551000	Supervision & Engineering	0	97,441	97,441	0	63,853	63,853	0	33,588
1	552000	Structures	0	8,747	8,747	0	5,732	5,732	0	3,015
1	553000	Generating & Electric Equipment	0	296,855	296,855	0	194,529	194,529	0	102,326
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(88,622)	(88,622)	0	(58,074)	(58,074)	0	(30,548)
		TOTAL OTHER POWER GENERATION EXP	0	20,642,359	20,642,359	0	13,526,938	13,526,938	0	7,115,421



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For Month Ended September 30, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	870,951	13,802,186	14,673,137	0	9,044,573	9,044,573	870,951	4,757,613
1	556000	System Control & Load Dispatching	0	134,927	134,927	0	88,418	88,418	0	46,509
E-557	557XXX	Other Expense	1,271,538	6,711,254	7,982,792	(723,549)	4,397,885	3,674,336	1,995,087	2,313,369
TOTAL OTHER POWER SUPPLY EXPENSE			2,142,489	20,648,367	22,790,856	(723,549)	13,530,876	12,807,327	2,866,038	7,117,491
TOTAL PRODUCTION OPERATING EXP			3,079,254	49,583,941	52,663,195	(109,213)	32,492,358	32,383,145	3,188,467	17,091,583
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	165,048	165,048	0	108,156	108,156	0	56,892
1	561000	Load Dispatching	0	236,084	236,084	0	154,706	154,706	0	81,378
1	562000	Station Expense	0	40,134	40,134	0	26,300	26,300	0	13,834
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	70,101	70,101	0	45,937	45,937	0	24,164
1	565XXX	Transmission of Electricity by Others	0	1,730,145	1,730,145	0	1,133,764	1,133,764	0	596,381
1	566000	Miscellaneous Transmission Expense	0	475,681	475,681	0	311,714	311,714	0	163,967
1	567000	Rent	0	12,690	12,690	0	8,316	8,316	0	4,374
MAINTENANCE										
1	568000	Supervision & Engineering	0	42,387	42,387	0	27,776	27,776	0	14,611
1	569000	Structures	2,779	92,275	95,054	1,862	60,468	62,330	917	31,807
1	570000	Station Equipment	0	112,755	112,755	0	73,888	73,888	0	38,867
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	1,524	220,942	222,466	1,356	144,783	146,139	168	76,159
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	57	10,992	11,049	0	7,203	7,203	57	3,789
TOTAL TRANSMISSION OPERATING EXP			4,360	3,209,234	3,213,594	3,218	2,103,011	2,106,229	1,142	1,106,223

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For Month Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,331,896	2,590,576	3,922,472	975,962	1,697,604	2,673,566	355,934	892,972
E-DEPX		Depreciation Expense-Transmission	66,296	1,599,796	1,666,092	43,329	1,048,346	1,091,675	22,967	551,450
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,164	98,164	0	64,327	64,327	0	33,837
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	57,929	0	57,929	57,929	0	57,929	0	0
1	407324	Amortization of CDA CDR Fund	0	16,667	16,667	0	10,922	10,922	0	5,745
99	407327	Colstrip Reg. Asset Amortization	158,548	0	158,548	81,597	0	81,597	76,951	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,787	1,787	0	940
99	407360	Amortization of CS2 & COLSTRIP O&M	75,067	0	75,067	0	0	0	75,067	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,673	73,673	0	48,278	48,278	0	25,395
99	407395	Optional Renewable Power Revenue Offset	31,498	0	31,498	24,291	0	24,291	7,207	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407427	Colstrip Regulatory Deferral	(233,728)	0	(233,728)	(122,834)	0	(122,834)	(110,894)	0
99	407434	EIM Deferred O&M	(85,264)	0	(85,264)	0	0	0	(85,264)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(968,920)	0	(968,920)	(677,002)	0	(677,002)	(291,918)	0
99	407451	Deferral CEIP	(7,994)	0	(7,994)	(7,994)	0	(7,994)	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(39,289)	0	(39,289)	0	0	0	(39,289)	0
99	407494	Amortization of Schedule 98 REC Rev	45,457	0	45,457	45,457	0	45,457	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(459)	(459)	0	(242)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,052,600	2,052,600	0	1,345,069	1,345,069	0	707,531
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	190,801	6,433,502	6,624,303	250,820	4,215,874	4,466,694	(60,019)	2,217,628
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	3,274,415	59,226,677	62,501,092	144,825	38,811,243	38,956,068	3,129,590	20,415,434

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	68,984	225,924	294,908	58,516	138,973	197,489	10,468	86,951
3	582000	Station Expense	85,334	5,243	90,577	57,822	3,225	61,047	27,512	2,018
3	583000	Overhead Line Expense	167,377	112,160	279,537	100,248	68,993	169,241	67,129	43,167
3	584000	Underground Line Expense	155,173	0	155,173	73,886	0	73,886	81,287	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	786	0	786	786	0	786	0	0
3	586000	Meter Expense	202,776	3,243	206,019	180,812	1,995	182,807	21,964	1,248
3	587000	Customer Installations Expense	78,869	4,871	83,740	54,999	2,996	57,995	23,870	1,875
3	588000	Miscellaneous Distribution Expense	398,352	272,172	670,524	277,723	167,421	445,144	120,629	104,751
3	589000	Rent	0	24,512	24,512	0	15,078	15,078	0	9,434
		MAINTENANCE:								
3	590000	Supervision & Engineering	13,744	69,911	83,655	2,327	43,004	45,331	11,417	26,907
3	591000	Structures	42,144	277	42,421	27,245	170	27,415	14,899	107
3	592000	Station Equipment	73,858	4,830	78,688	41,349	2,971	44,320	32,509	1,859
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	2,728,975	(896)	2,728,079	1,578,611	(551)	1,578,060	1,150,364	(345)
3	594000	Underground Lines	67,482	0	67,482	49,590	0	49,590	17,892	0
3	595000	Line Transformers	45,172	0	45,172	33,730	0	33,730	11,442	0
3	596000	Street Light & Signal System Maintenance Exp	20,742	0	20,742	10,283	0	10,283	10,459	0
3	597000	Meters	4,406	0	4,406	3,568	0	3,568	838	0
3	598000	Miscellaneous Distribution Expense	17,727	107,223	124,950	14,752	65,956	80,708	2,975	41,267
		TOTAL DISTRIBUTION OPERATING EXP	4,171,901	829,470	5,001,371	2,566,247	510,231	3,076,478	1,605,654	319,239
E-DEPX		Depreciation Expense-Distribution	4,783,760	7,117	4,790,877	3,142,213	4,378	3,146,591	1,641,547	2,739
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,518	0	9,518	9,518	0	9,518	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,901,948	0	4,901,948	4,402,644	0	4,402,644	499,304	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,695,226	7,117	9,702,343	7,554,375	4,378	7,558,753	2,140,851	2,739
		TOTAL DISTRIBUTION EXPENSES	13,867,127	836,587	14,703,714	10,120,622	514,609	10,635,231	3,746,505	321,978

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	10,076	10,076	0	6,559	6,559	0	3,517
2	902000	Meter Reading Expenses	36,760	11,867	48,627	19,280	7,725	27,005	17,480	4,142
2	903XXX	Customer Records & Collection Expenses	62,008	668,231	730,239	31,952	434,998	466,950	30,056	233,233
2	904000	Uncollectible Accounts	(71,524)	0	(71,524)	(159,710)	0	(159,710)	88,186	0
2	905000	Misc Customer Accounts	0	11,042	11,042	0	7,188	7,188	0	3,854
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>27,244</b>	<b>701,216</b>	<b>728,460</b>	<b>(108,478)</b>	<b>456,470</b>	<b>347,992</b>	<b>135,722</b>	<b>244,746</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	2,385,526	12,564	2,398,090	1,624,658	8,179	1,632,837	760,868	4,385
2	909000	Advertising	80,039	94,465	174,504	70,126	61,494	131,620	9,913	32,971
2	910000	Misc Customer Service & Info Exp	0	(7,778)	(7,778)	0	(5,063)	(5,063)	0	(2,715)
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,465,565</b>	<b>99,251</b>	<b>2,564,816</b>	<b>1,694,784</b>	<b>64,610</b>	<b>1,759,394</b>	<b>770,781</b>	<b>34,641</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	(223)	0	(223)	(223)	0	(223)	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>(223)</b>	<b>0</b>	<b>(223)</b>	<b>(223)</b>	<b>0</b>	<b>(223)</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	34,461	2,714,499	2,748,960	31,347	1,805,169	1,836,516	3,114	909,330
4	921000	Office Supplies & Expenses	77	288,624	288,701	77	191,938	192,015	0	96,686
4	922000	Admin Exp Transferred--Credit	0	(10,568)	(10,568)	0	(7,028)	(7,028)	0	(3,540)
4	923000	Outside Services Employed	93,769	1,172,136	1,265,905	92,724	779,482	872,206	1,045	392,654
4	924000	Property Insurance Premium	0	203,480	203,480	0	135,316	135,316	0	68,164
4	925XXX	Injuries and Damages	276,588	565,431	842,019	191,227	376,017	567,244	85,361	189,414
4	926XXX	Employee Pensions and Benefits	297,412	1,972,454	2,269,866	211,424	1,311,702	1,523,126	85,988	660,752
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	214,021	448,039	662,060	142,324	293,600	435,924	71,697	154,439
4	930000	Miscellaneous General Expenses	11,549	509,286	520,835	11,441	338,680	350,121	108	170,606
4	931000	Rents	1,400	73,667	75,067	0	48,989	48,989	1,400	24,678
4	935000	Maintenance of General Plant	149,972	1,225,432	1,375,404	108,922	814,925	923,847	41,050	410,507
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>1,079,349</b>	<b>9,162,480</b>	<b>10,241,829</b>	<b>789,486</b>	<b>6,088,790</b>	<b>6,878,276</b>	<b>289,863</b>	<b>3,073,690</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	323,627	1,548,359	1,871,986	249,958	1,029,674	1,279,632	73,669	518,685
E-AMTX		Amortization Expense-General Plant - 303000	0	25,069	25,069	0	16,665	16,665	0	8,404
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	333,395	3,118,210	3,451,605	333,395	2,073,641	2,407,036	0	1,044,569
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,203	35,203	0	23,410	23,410	0	11,793
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	224,003	0	224,003	224,003	0	224,003	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	133,219	0	133,219	133,219	0	133,219	0	0
99	407311	Regulatory Debit - AFUDC Amortization	28,763	140,061	168,824	24,032	93,838	117,870	4,731	46,223
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(110,681)	0	(110,681)	(110,681)	0	(110,681)	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	349,694	0	349,694	349,694	0	349,694	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(1,319,965)	0	(1,319,965)	(558,685)	0	(558,685)	(761,280)	0
E-OTX		Taxes Other Than FIT--A&G	100,053	710,111	810,164	70,801	472,231	543,032	29,252	237,880
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>70,202</b>	<b>5,577,013</b>	<b>5,647,215</b>	<b>715,736</b>	<b>3,709,459</b>	<b>4,425,195</b>	<b>(645,534)</b>	<b>1,867,554</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>1,149,551</b>	<b>14,739,493</b>	<b>15,889,044</b>	<b>1,505,222</b>	<b>9,798,249</b>	<b>11,303,471</b>	<b>(355,671)</b>	<b>4,941,244</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>20,783,679</b>	<b>75,603,224</b>	<b>96,386,903</b>	<b>13,356,752</b>	<b>49,645,181</b>	<b>63,001,933</b>	<b>7,426,927</b>	<b>25,958,043</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>6,731,753</b>			<b>6,371,938</b>		
E-FIT		FEDERAL INCOME TAX			(157,363)			95,601		
E-FIT		DEFERRED FEDERAL INCOME TAX			(2,260,693)			(1,065,877)		
E-FIT		AMORTIZED ITC			(40,399)			(26,473)		
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>9,190,208</b>			<b>7,368,687</b>		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers	100.000%	65.097%	34.903%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.513%	38.487%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	9,981,779
99	442200	Commercial - Firm & Int.	8,406,461
1	442300	Industrial	5,002,911
99	444000	Public Street & Highway Lighting	232,974
99	448000	Interdepartmental Revenue	16,114
99	499XXX	Unbilled Revenue	(3,525,641)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>20,114,598</u>
1	447XXX	Sales for Resale	9,408,067
		TOTAL SALES OF ELECTRICITY	<u>29,522,665</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	6,752
1	453000	Sales of Water & Water Power	12,151
1	454000	Rent from Electric Property	71,256
1	454100	Rent from Trnsmission Joint Use	376
1	456XXX	Other Electric Revenues	4,131,585
		TOTAL OTHER OPERATING REVENUE	<u>4,222,120</u>
		TOTAL ELECTRIC REVENUE	<u>33,744,785</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	11,170
1	501XXX	Fuel	1,368,556
1	502000	Steam Expense	114,442
1	505000	Electric Expense	30,033
1	506XXX	Miscellaneous Steam Power Generation Op Exp	207,531
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	15,633
1	511000	Structures	32,947
1	512000	Boiler Plant	168,158
1	513000	Electric Plant	17,955
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	(54,294)
		TOTAL STEAM POWER GENERATION EXP	<u>1,912,131</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	65,950
1	536000	Water for Power	32,228
1	537000	Hydraulic Expense	280,201
1	538000	Electric Expense	231,580
1	539000	Miscellaneous Hydraulic Power Generation Exp	120,275
1	540000	Rent	45,358
1	540100	MT Trust Funds Land Settlement Rents	159,596
		MAINTENANCE	
1	541000	Supervision & Engineering	33,167
1	542000	Structures	94,843
1	543000	Reservoirs, Dams, & Waterways	62,291
1	544000	Electric Plant	122,533
1	545000	Miscellaneous Hydraulic Plant	20,947
		TOTAL HYDRO POWER GENERATION EXP	<u>1,268,969</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	15,200
1	547XXX	Fuel	6,827,819
1	548000	Generation Expense	106,895
1	549XXX	Miscellaneous Other Power Generation Op Exp	54,937
1	550000	Rent	2,189
		MAINTENANCE	
1	551000	Supervision & Engineering	33,588
1	552000	Structures	3,015
1	553000	Generating & Electric Equipment	102,326
1	554XXX	Miscellaneous Other Power Generation Maint Exp	(30,548)
		TOTAL OTHER POWER GENERATION EXP	<u>7,115,421</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	5,628,564
1	556000	System Control & Load Dispatching	46,509
E-557	557XXX	Other Expense	4,308,456
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>9,983,529</u>
		TOTAL PRODUCTION OPERATING EXP	<u>20,280,050</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	56,892
1	561000	Load Dispatching	81,378
1	562000	Station Expense	13,834
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	24,164
1	565XXX	Transmission of Electricity by Others	596,381
1	566000	Miscellaneous Transmission Expense	163,967
1	567000	Rent	4,374
		MAINTENANCE	
1	568000	Supervision & Engineering	14,611
1	569000	Structures	32,724
1	570000	Station Equipment	38,867
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	76,327
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	3,846
		TOTAL TRANSMISSION OPERATING EXP	<u>1,107,365</u>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,248,906
E-DEPX		Depreciation Expense-Transmission	574,417
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,837
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0
1	407324	Amortization of CDA CDR Fund	5,745
99	407327	Colstrip Reg. Asset Amortization	76,951
1	407333	Amortization of CDA Settlement Costs	940
99	407360	Amortization of CS2 & COLSTRIP O&M	75,067
1	407382	Amortization of CDA Settlement - Allocated	25,395
99	407395	Optional Renewable Power Revenue Offset	7,207
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407427	Colstrip Regulatory Deferral	(110,894)
99	407434	EIM Deferred O&M	(85,264)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(291,918)
99	407451	Deferral CEIP	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(39,289)
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(242)
E-OTX		Taxes Other Than FIT--Prod & Trans	707,531
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>2,157,609</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>23,545,024</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	97,419
3	582000	Station Expense	29,530
3	583000	Overhead Line Expense	110,296
3	584000	Underground Line Expense	81,287
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	23,212
3	587000	Customer Installations Expense	25,745
3	588000	Miscellaneous Distribution Expense	225,380
3	589000	Rent	9,434
		MAINTENANCE:	
3	590000	Supervision & Engineering	38,324
3	591000	Structures	15,006
3	592000	Station Equipment	34,368
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	1,150,019
3	594000	Underground Lines	17,892
3	595000	Line Transformers	11,442
3	596000	Street Light & Signal System Maintenance Exp	10,459
3	597000	Meters	838
3	598000	Miscellaneous Distribution Expense	44,242
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,924,893</u>
E-DEPX		Depreciation Expense-Distribution	1,644,286
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	499,304
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,143,590</u>
		TOTAL DISTRIBUTION EXPENSES	<u>4,068,483</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	3,517
2	902000	Meter Reading Expenses	21,622
2	903XXX	Customer Records & Collection Expenses	263,289
2	904000	Uncollectible Accounts	88,186
2	905000	Misc Customer Accounts	3,854
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>380,468</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	765,253
2	909000	Advertising	42,884
2	910000	Misc Customer Service & Info Exp	(2,715)
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>805,422</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	912,444
4	921000	Office Supplies & Expenses	96,686
4	922000	Admin Exp Transferred--Credit	(3,540)
4	923000	Outside Services Employed	393,699
4	924000	Property Insurance Premium	68,164
4	925XXX	Injuries and Damages	274,775
4	926XXX	Employee Pensions and Benefits	746,740
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	226,136
4	930000	Miscellaneous General Expenses	170,714
4	931000	Rents	26,078
4	935000	Maintenance of General Plant	451,557
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>3,363,553</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	

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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	592,354
E-AMTX		Amortization Expense-General Plant - 303000	8,404
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,044,569
E-AMTX		Amortization Expense-General Plant - 390200, 3962	11,793
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407306	Regulatory Debit - AMI Amortization	0
99	407307	Regulatory Debit - Existing Meters Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	50,954
99	407314	Regulatory Debit - FISERVE Amortization	8,094
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0
99	407447	Regulatory Credit - COVID-19 Deferral	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(761,280)
E-OTX		Taxes Other Than FIT--A&G	267,132
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>1,222,020</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>4,585,573</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>33,384,970</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>	<b>359,815</b>
E-FIT		FEDERAL INCOME TAX	(252,964)
E-FIT		DEFERRED FEDERAL INCOME TAX	(1,194,816)
E-FIT		AMORTIZED ITC	(13,926)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>	<b>1,821,521</b>

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION OF OTHER REVENUE**  
 For Month Ended September 30, 2022  
 Average of Monthly Averages Basis

Report ID:  
**E-456-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	3,279	15,796	19,075	379	10,351	10,730	2,900	5,445	8,345
1	456010	Other Electric Rev-Financial	0	553,500	553,500	0	362,709	362,709	0	190,791	190,791
1	456015	Other Electric Rev-CT Fuel Sales	0	6,762,223	6,762,223	0	4,431,285	4,431,285	0	2,330,938	2,330,938
1	456016	Other Electric Rev-Resource Opt	0	94,357	94,357	0	61,832	61,832	0	32,525	32,525
1	456017	Other Electric Rev-Non Resource	0	10,168	10,168	0	6,663	6,663	0	3,505	3,505
1	456018	Other Electric Rev-Extraction	0	55,170	55,170	0	36,153	36,153	0	19,017	19,017
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(13,750)	137,500	123,750	0	90,104	90,104	(13,750)	47,396	33,646
1	456050	Other Electric Rev-Attachment Fees	34,754	6,078	40,832	11,127	3,983	15,110	23,627	2,095	25,722
1	456100	Transmission Revenue of Others	0	2,853,728	2,853,728	0	1,870,048	1,870,048	0	983,680	983,680
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,458	50,458	0	26,542	26,542
1	456130	Ancillary Services Revenue	0	91,153	91,153	0	59,733	59,733	0	31,420	31,420
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(213,831)	0	(213,831)	(94,606)	0	(94,606)	(119,225)	0	(119,225)
1	456329	Amortization Res Decoupling Deferral	214,861	0	214,861	71,063	0	71,063	143,798	0	143,798
1	456338	Non-res Decoupling Deferred Rev	520,720	0	520,720	293,955	0	293,955	226,765	0	226,765
1	456339	Amortization Non-res Decoupling	(1,284,617)	0	(1,284,617)	(1,123,921)	0	(1,123,921)	(160,696)	0	(160,696)
1	456380	Other Electric Revenue-Clearwater	27,791	0	27,791	0	0	0	27,791	0	27,791
1	456700	Other Electric Rev-Low Voltage	15,947	0	15,947	10,714	0	10,714	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	97,177	97,177	0	51,117	51,117
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(22,327)	(22,327)	0	(14,631)	(14,631)	0	(7,696)	(7,696)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	22,327	22,327	0	14,631	14,631	0	7,696	7,696
1	456730	Other Elec Rev-Intraco Thermal	0	785,234	785,234	0	514,564	514,564	0	270,670	270,670
TOTAL ACCOUNT 456			(694,846)	11,590,201	10,895,355	(831,289)	7,595,060	6,763,771	136,443	3,995,141	4,131,584

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	11,504,825	11,504,825	0	7,539,112	7,539,112	0	3,965,713	3,965,713
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	109,516	109,516	0	71,766	71,766	0	37,750	37,750
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	870,951	0	870,951	0	0	0	870,951	0	870,951
1	555550	Non Monetary - Exchange Power	0	20,902	20,902	0	13,697	13,697	0	7,205	7,205
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	625,204	625,204	0	409,696	409,696	0	215,508	215,508
1	555710	Intercompany Purchase	0	91,153	91,153	0	59,733	59,733	0	31,420	31,420
1	555740	Purchased Power - EIM	0	1,450,586	1,450,586	0	950,569	950,569	0	500,017	500,017
TOTAL ACCOUNT 555			870,951	13,802,186	14,673,137	0	9,044,573	9,044,573	870,951	4,757,613	5,628,564

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	2,557	572,488	575,045	2,557	375,151	377,708	0	197,337	197,337
1	557010	Other Power Supply Expense - Financial	0	6,360,076	6,360,076	0	4,167,758	4,167,758	0	2,192,318	2,192,318
1	557018	Merchandise Processing Fee	0	4,073	4,073	0	2,669	2,669	0	1,404	1,404
1	557150	Fuel - Economic Dispatch	0	(6,612,904)	(6,612,904)	0	(4,333,436)	(4,333,436)	0	(2,279,468)	(2,279,468)
1	557160	Power Supply Expense - Miscellaneous	0	498,920	498,920	0	326,942	326,942	0	171,978	171,978
99	557161	Unbilled Add-Ons	(103,607)	0	(103,607)	0	0	0	(103,607)	0	(103,607)
1	557165	Other Resource Costs-CAISO Charges	0	(6,257)	(6,257)	0	(4,100)	(4,100)	0	(2,157)	(2,157)
1	557170	Broker Fees - Power	0	26,249	26,249	0	17,201	17,201	0	9,048	9,048
1	557171	REC Broker Fees	0	3,160	3,160	0	2,071	2,071	0	1,089	1,089
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	201,682	0	201,682	201,682	0	201,682	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	(726,305)	0	(726,305)	(726,305)	0	(726,305)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	59,862	0	59,862	59,862	0	59,862	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(302,803)	0	(302,803)	(302,803)	0	(302,803)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,412,917	0	1,412,917	0	0	0	1,412,917	0	1,412,917
99	557390	Idaho PCA Amortization	659,012	0	659,012	0	0	0	659,012	0	659,012
1	557395	Optional Renewable Power Expense Offset	0	403	403	0	264	264	0	139	139
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	23,010	23,010	0	15,078	15,078	0	7,932	7,932
1	557711	Turbine Gas Bookout Offset	0	(23,010)	(23,010)	0	(15,078)	(15,078)	0	(7,932)	(7,932)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,865,046	5,865,046	0	3,843,365	3,843,365	0	2,021,681	2,021,681
TOTAL ACCOUNT 557			1,271,538	6,711,254	7,982,792	(723,549)	4,397,885	3,674,336	1,995,087	2,313,369	4,308,456

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	20,249	12,564	32,813	12,998	8,179	21,177	7,251	4,385	11,636
99	908600	Public Purpose Tariff Rider Expense Offset	2,815,301	0	2,815,301	1,913,533	0	1,913,533	901,768	0	901,768
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(450,024)	0	(450,024)	(301,873)	0	(301,873)	(148,151)	0	(148,151)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>2,385,526</b>	<b>12,564</b>	<b>2,398,090</b>	<b>1,624,658</b>	<b>8,179</b>	<b>1,632,837</b>	<b>760,868</b>	<b>4,385</b>	<b>765,253</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.097%	34.903%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended September 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.67%	54.67%
2	Cost of Debt		4.677%	4.681%
	Total Weighted Cost		2.557%	2.559%
E-APL	Net Rate Base	3,057,019,335	2,064,423,953	992,595,382
	Interest Deduction for FIT Calculation	78,187,836	52,787,320	25,400,516
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>E-FIT-1A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Month Ended September 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	103,118,656	69,373,871	33,744,785
E-OPS	Less: Operating & Maintenance Expense	74,413,042	46,551,291	27,861,751
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	14,209,149	10,159,897	4,049,252
E-OTX	Less: Taxes Other than FIT	7,764,712	6,290,745	1,473,967
	Net Operating Income Before FIT	6,731,753	6,371,938	359,815
E-INT	Less: Monthly Interest Expense	6,515,653	4,398,943	2,116,710
E-OTX	Less: ID ITC Deferred & Amortization	15,007	0	15,007
E-SCM	Plus: Schedule M Adjustments	(980,457)	(1,517,754)	537,297
	Taxable Net Operating Income	(749,350)	455,241	(1,204,591)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(157,363)	95,601	(252,964)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(157,363)	95,601	(252,964)
E-DTE	Deferred FIT	(472,505)	(121,517)	(350,988)
E-DTE	Customer Tax Credit Amortization	(1,788,188)	(944,360)	(843,828)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,473)	(13,926)
	Total Net FIT/Deferred FIT	(2,458,455)	(996,749)	(1,461,706)

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	6,848,490	9,022,493	15,870,983	4,754,374	5,958,045	10,712,419	2,094,116	3,064,448	5,158,564	
12	997001 Contributions In Aid of Construction	0	691,667	691,667	0	463,403	463,403	0	228,264	228,264	
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0	
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)	
12	997005 FAS106 Current Retiree Medical Accrual	0	263,020	263,020	0	176,218	176,218	0	86,802	86,802	
99	997007 Idaho PCA	1,986,665	0	1,986,665	0	0	0	1,986,665	0	1,986,665	
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	
12	997016 Redemption Expense Amortization	0	28,504	28,504	0	19,097	19,097	0	9,407	9,407	
99	997018 DSM Tariff Rider	700,448	0	700,448	279,287	0	279,287	421,161	0	421,161	
12	997020 FAS87 Current Pension Accrual	0	(94,930)	(94,930)	0	(63,601)	(63,601)	0	(31,329)	(31,329)	
12	997027 Uncollectibles	38,366	(234,943)	(196,577)	(79,830)	(157,407)	(237,237)	118,196	(77,536)	40,660	
99	997031 Decoupling Mechanism	762,866	0	762,866	853,509	0	853,509	(90,643)	0	(90,643)	
12	997032 Interest Rate Swaps	0	374,192	374,192	0	250,701	250,701	0	123,491	123,491	
99	997033 BPA Residential Exchange	(124,590)	0	(124,590)	(113,548)	0	(113,548)	(11,042)	0	(11,042)	
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0	
99	997035 Leases	0	28,678	28,678	0	19,071	19,071	0	9,607	9,607	
99	997043 Washington Deferred Power Costs	(524,623)	0	(524,623)	(524,623)	0	(524,623)	0	0	0	
12	997044 Non-Monetary Power Costs	0	20,902	20,902	0	14,004	14,004	0	6,898	6,898	
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0	
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765	
12	997048 AFUDC	0	(185,131)	(185,131)	0	(124,034)	(124,034)	0	(61,097)	(61,097)	
12	997049 Tax Depreciation	0	(14,222,553)	(14,222,553)	0	(9,528,826)	(9,528,826)	0	(4,693,727)	(4,693,727)	
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0	
12	997061 CDA Fund Settlement	0	33,334	33,334	0	22,333	22,333	0	11,001	11,001	
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,360	49,360	0	24,314	24,314	
99	997065 Amortization - Unbilled Revenue Add-Ins	(259,929)	0	(259,929)	(82,600)	0	(82,600)	(177,329)	0	(177,329)	
12	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,217	109,217	0	57,450	57,450	
12	997080 Book Transportation Depreciation	0	(70,045)	(70,045)	0	(46,929)	(46,929)	0	(23,116)	(23,116)	
12	997081 Deferred Compensation	0	(11,049)	(11,049)	0	(7,403)	(7,403)	0	(3,646)	(3,646)	
4	997082 Meal Disallowances	0	3,000	3,000	0	1,995	1,995	0	1,005	1,005	
12	997083 Paid Time Off	0	(368,623)	(368,623)	0	(246,970)	(246,970)	0	(121,653)	(121,653)	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	35,778	0	35,778	0	0	0	35,778	0	35,778	
99	997095 WA REC Deferral	(242,942)	0	(242,942)	(242,942)	0	(242,942)	0	0	0	
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,827	1,827	0	900	900	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	(4,473)	(4,473)	0	(2,997)	(2,997)	0	(1,476)	(1,476)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(3,633,334)	(3,633,334)	0	(2,434,261)	(2,434,261)	0	(1,199,073)	(1,199,073)	
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0	
99	997107 MDM System	357,221	0	357,221	357,221	0	357,221	0	0	0	
99	997110 FISERVE	8,094	149,245	157,339	0	99,991	99,991	8,094	49,254	57,348	
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0	
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0	
99	997115 AFUDC Equity DFIT Deferral	(110,681)	0	(110,681)	(110,681)	0	(110,681)	0	0	0	
99	997117 Colstrip Plant Adjustment	(580,552)	0	(580,552)	(390,233)	0	(390,233)	(190,319)	0	(190,319)	
99	997119 AFUDC Tax CPI	0	279,390	279,390	0	187,186	187,186	0	92,204	92,204	
99	997120 Transportation Tax Disallowance	0	7,349	7,349	0	4,924	4,924	0	2,425	2,425	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997123	EIM Deferred O&M	0	0	0	0	0	0	0	0	
99	997125	COVID-19	349,694	0	349,694	349,694	0	349,694	0	0	
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	
99	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	
99	997128	Meters Expensed	0	(119,080)	(119,080)	0	(79,781)	(79,781)	0	(39,299)	
99	997129	Mixed Service Costs (IDD#5)	0	(1,300,000)	(1,300,000)	0	(870,974)	(870,974)	0	(429,026)	
99	997130	Wild Fire Resiliency Deferral	(1,319,965)	0	(1,319,965)	(558,685)	0	(558,685)	(761,280)	0	
99	997132	Battery Storage Deferral	14,721	0	14,721	14,721	0	14,721	0	0	
99	997134	WA Revenue Deferral EIM Benefits	57,929	0	57,929	57,929	0	57,929	0	0	
99	997135	CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	
99	997136	Accum Provision for Rate Refund-EIM	71,000	0	71,000	71,000	0	71,000	0	0	
99	997137	CEIP	(7,994)	0	(7,994)	(7,994)	0	(7,994)	0	0	
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>8,118,862</b>	<b>(9,099,319)</b>	<b>(980,457)</b>	<b>4,668,057</b>	<b>(6,185,811)</b>	<b>(1,517,754)</b>	<b>3,450,805</b>	<b>(2,913,508)</b>	<b>537,297</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.998%	33.002%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC DEFERRED INCOME TAX EXPENSES**  
For Month Ended September 30, 2022  
Average of Monthly Averages Basis

Report ID:  
**E-DTE-1A**

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	487,843	487,843	0	326,845	326,845	0	160,998	160,998
99	410100	Deferred Federal Income Tax Expense - Washington	265,794	0	265,794	265,794	0	265,794	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(194,440)	0	(194,440)	0	0	0	(194,440)	0	(194,440)
	410100	Total	71,354	487,843	559,197	265,794	326,845	592,639	(194,440)	160,998	(33,442)
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(782,297)	(782,297)	0	(524,161)	(524,161)	0	(258,136)	(258,136)
99	411100	Deferred Federal Income Tax Expense - Washington	(247,668)	0	(247,668)	(247,668)	0	(247,668)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(90,465)	0	(90,465)	0	0	0	(90,465)	0	(90,465)
	411100	Total	(338,133)	(782,297)	(1,120,430)	(247,668)	(524,161)	(771,829)	(90,465)	(258,136)	(348,601)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	57,673	0	57,673	57,673	0	57,673	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	31,055	0	31,055	0	0	0	31,055	0	31,055
	410193	Total	88,728	0	88,728	57,673	0	57,673	31,055	0	31,055
Total Deferred Federal Income Tax Expense			(178,051)	(294,454)	(472,505)	75,799	(197,316)	(121,517)	(253,850)	(97,138)	(350,988)
99	411193	Customer Tax Credit Amortization - Washington	(944,360)	0	(944,360)	(944,360)	0	(944,360)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(843,828)	0	(843,828)	0	0	0	(843,828)	0	(843,828)
	411193	Total	(1,788,188)	0	(1,788,188)	(944,360)	0	(944,360)	(843,828)	0	(843,828)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%		66.998%		33.002%
E-ALL	99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	4,963	4,963	0	3,252	3,252	0	1,711	1,711
1	408140	State Kwh Generation Tax	0	100,084	100,084	0	65,585	65,585	0	34,499	34,499
1	408150	R&P Property Tax--Production	0	1,414,196	1,414,196	0	926,723	926,723	0	487,473	487,473
1	408180	R&P Property Tax--Transmission	0	533,357	533,357	0	349,509	349,509	0	183,848	183,848
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>2,052,600</b>	<b>2,052,600</b>	<b>0</b>	<b>1,345,069</b>	<b>1,345,069</b>	<b>0</b>	<b>707,531</b>	<b>707,531</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,972,772	0	1,972,772	1,972,772	0	1,972,772	0	0	0
99	408120	Municipal Occupation & License Tax	1,976,525	0	1,976,525	1,770,850	0	1,770,850	205,675	0	205,675
99	408160	Miscellaneous State or Local Tax--WA & ID	17	0	17	0	0	0	17	0	17
99	408170	R&P Property Tax--Distribution	937,653	0	937,653	659,022	0	659,022	278,631	0	278,631
99	409100	State Income Tax--Idaho	(26)	0	(26)	0	0	0	(26)	0	(26)
99	411410	State Income Tax--Idaho ITC Deferred	18,708	0	18,708	0	0	0	18,708	0	18,708
99	411420	State Income Tax--Idaho ITC Amortization	(3,701)	0	(3,701)	0	0	0	(3,701)	0	(3,701)
<b>TOTAL DISTRIBUTION</b>			<b>4,901,948</b>	<b>0</b>	<b>4,901,948</b>	<b>4,402,644</b>	<b>0</b>	<b>4,402,644</b>	<b>499,304</b>	<b>0</b>	<b>499,304</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	100,053	710,111	810,164	70,801	472,231	543,032	29,252	237,880	267,132
<b>TOTAL A&amp;G</b>			<b>100,053</b>	<b>710,111</b>	<b>810,164</b>	<b>70,801</b>	<b>472,231</b>	<b>543,032</b>	<b>29,252</b>	<b>237,880</b>	<b>267,132</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>5,002,001</b>	<b>2,762,711</b>	<b>7,764,712</b>	<b>4,473,445</b>	<b>1,817,300</b>	<b>6,290,745</b>	<b>528,556</b>	<b>945,411</b>	<b>1,473,967</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,408,332	7,408,332	0	4,854,680	4,854,680	0	2,553,652	2,553,652
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,310,600	1,310,600	0	689,400	689,400
1	182333	CDA Settlement Costs	0	1,025,208	1,025,208	0	671,819	671,819	0	353,389	353,389
1	182381	CDA Settlement Past Storage	0	27,701,350	27,701,350	0	18,152,695	18,152,695	0	9,548,655	9,548,655
1	302000	Franchises & Consents	2,707,859	44,049,218	46,757,077	2,707,859	28,865,453	31,573,312	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,217,610	16,537,326	319,716	10,670,114	10,989,830	0	5,547,496	5,547,496
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,910,596	113,229,710	117,140,306	3,910,596	75,298,889	79,209,485	0	37,930,821	37,930,821
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	14,579,161	14,579,161	0	9,695,288	9,695,288	0	4,883,873	4,883,873
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,809,349	7,809,349	0	5,193,295	5,193,295	0	2,616,054	2,616,054
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	69,394,534	69,394,534	0	46,148,059	46,148,059	0	23,246,475	23,246,475
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,637,915	20,637,915	0	13,724,420	13,724,420	0	6,913,495	6,913,495
4	303121	Misc Intangible Plant-AMI Software	16,214,764	58,850	16,273,614	16,214,764	39,136	16,253,900	0	19,714	19,714
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	8,199,937	8,199,937	0	5,453,040	5,453,040	0	2,746,897	2,746,897
		TOTAL INTANGIBLE PLANT	23,152,935	332,311,174	355,464,109	23,152,935	220,077,488	243,230,423	0	112,233,686	112,233,686
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,527,874	2,527,874	0	1,329,709	1,329,709
1	311XXX	Structures & Improvements	111,605,473	28,854,241	140,459,714	72,920,281	18,908,184	91,828,465	38,685,192	9,946,057	48,631,249
1	312000	Boiler Plant	144,226,893	61,091,889	205,318,782	93,318,700	40,033,515	133,352,215	50,908,193	21,058,374	71,966,567
1	313000	Generators	(24,792)	0	(24,792)	(16,463)	0	(16,463)	(8,329)	0	(8,329)
1	314000	Turbogenerator Units	39,382,875	18,589,251	57,972,126	25,745,189	12,181,536	37,926,725	13,637,686	6,407,715	20,045,401
1	315000	Accessory Electric Equipment	18,074,170	12,501,086	30,575,256	11,809,630	8,191,962	20,001,592	6,264,540	4,309,124	10,573,664
1	316000	Miscellaneous Power Plant Equipment	14,632,769	2,476,959	17,109,728	9,563,346	1,623,151	11,186,497	5,069,423	853,808	5,923,231
		TOTAL STEAM PRODUCTION PLANT	327,897,388	127,371,009	455,268,397	213,340,683	83,466,222	296,806,905	114,556,705	43,904,787	158,461,492
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	43,177,047	43,177,047	0	22,711,931	22,711,931
1	331XXX	Structures & Improvements	0	109,703,750	109,703,750	0	71,888,867	71,888,867	0	37,814,883	37,814,883
1	332XXX	Reservoirs, Dams, & Waterways	0	254,809,121	254,809,121	0	166,976,417	166,976,417	0	87,832,704	87,832,704
1	333000	Waterwheels, Turbines, & Generators	0	235,443,666	235,443,666	0	154,286,234	154,286,234	0	81,157,432	81,157,432
1	334000	Accessory Electric Equipment	0	84,737,101	84,737,101	0	55,528,222	55,528,222	0	29,208,879	29,208,879
1	335XXX	Miscellaneous Power Plant Equipment	0	13,264,642	13,264,642	0	8,692,320	8,692,320	0	4,572,322	4,572,322
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,390,934	2,390,934	0	1,257,676	1,257,676
		TOTAL HYDRAULIC PRODUCTION PLANT	0	767,495,868	767,495,868	0	502,940,041	502,940,041	0	264,555,827	264,555,827
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,167	905,167	0	593,156	593,156	0	312,011	312,011
1	341000	Structures & Improvements	0	17,467,720	17,467,720	0	11,446,597	11,446,597	0	6,021,123	6,021,123
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,110	21,070,110	0	13,807,243	13,807,243	0	7,262,867	7,262,867
1	343000	Prime Movers	0	21,443,903	21,443,903	0	14,052,190	14,052,190	0	7,391,713	7,391,713
1	344000	Generators	0	239,764,372	239,764,372	0	157,117,593	157,117,593	0	82,646,779	82,646,779
1	344010	Generators - Solar	0	172,152	172,152	0	112,811	112,811	0	59,341	59,341
1	345000	Accessory Electric Equipment	0	25,661,952	25,661,952	0	16,816,277	16,816,277	0	8,845,675	8,845,675
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,762	21,762	0	11,447	11,447
1	346000	Miscellaneous Power Plant Equipment	0	1,642,343	1,642,343	0	1,076,227	1,076,227	0	566,116	566,116
		TOTAL OTHER PRODUCTION PLANT	0	328,160,928	328,160,928	0	215,043,856	215,043,856	0	113,117,072	113,117,072
		TOTAL PRODUCTION PLANT	327,897,388	1,223,027,805	1,550,925,193	213,340,683	801,450,119	1,014,790,802	114,556,705	421,577,686	536,134,391

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
		<b>TRANSMISSION PLANT:</b>										
1	350XXX	Land & Land Rights	628,358	29,257,281	29,885,639	410,632	19,172,296	19,582,928	217,726	10,084,985	10,302,711	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	42,402	30,441,996	30,484,398	27,786	19,948,640	19,976,426	14,616	10,493,356	10,507,972	
1	353XXX	Station Equipment	12,688,406	343,663,034	356,351,440	8,293,923	225,202,386	233,496,309	4,394,483	118,460,648	122,851,131	
1	354000	Towers & Fixtures	16,028,025	1,167,384	17,195,409	10,474,390	764,987	11,239,377	5,553,635	402,397	5,956,032	
1	355000	Poles & Fixtures	5,418	347,933,818	347,939,236	3,541	228,001,031	228,004,572	1,877	119,932,787	119,934,664	
1	356000	Overhead Conductors & Devices	12,565,342	167,885,761	180,451,103	8,211,529	110,015,539	118,227,068	4,353,813	57,870,222	62,224,035	
1	357000	Underground Conduit	0	3,318,795	3,318,795	0	2,174,806	2,174,806	0	1,143,989	1,143,989	
1	358000	Underground Conductors & Devices	0	6,871,527	6,871,527	0	4,502,912	4,502,912	0	2,368,615	2,368,615	
1	359000	Roads & Trails	78,834	2,529,303	2,608,137	51,518	1,657,452	1,708,970	27,316	871,851	899,167	
		<b>TOTAL TRANSMISSION PLANT</b>	<b>42,036,785</b>	<b>933,068,899</b>	<b>975,105,684</b>	<b>27,473,319</b>	<b>611,440,049</b>	<b>638,913,368</b>	<b>14,563,466</b>	<b>321,628,850</b>	<b>336,192,316</b>	
		<b>DISTRIBUTION PLANT:</b>										
99	360200	Land & Land Rights	12,064,181	0	12,064,181	10,593,627	0	10,593,627	1,470,554	0	1,470,554	
99	360400	Land Easements	3,999,473	0	3,999,473	1,367,318	0	1,367,318	2,632,155	0	2,632,155	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,311,701	0	28,311,701	20,631,092	0	20,631,092	7,680,609	0	7,680,609	
3	362000	Station Equipment	160,425,899	3,186,440	163,612,339	106,697,096	1,960,075	108,657,171	53,728,803	1,226,365	54,955,168	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	530,689,089	0	530,689,089	350,736,330	0	350,736,330	179,952,759	0	179,952,759	
99	365000	Overhead Conductors & Devices	334,854,574	0	334,854,574	209,367,955	0	209,367,955	125,486,619	0	125,486,619	
99	366000	Underground Conduit	152,409,530	0	152,409,530	100,313,581	0	100,313,581	52,095,949	0	52,095,949	
99	367000	Underground Conductors & Devices	268,019,103	0	268,019,103	179,512,928	0	179,512,928	88,506,175	0	88,506,175	
99	368000	Line Transformers	319,053,034	0	319,053,034	219,770,199	0	219,770,199	99,282,835	0	99,282,835	
99	369XXX	Services	210,962,058	0	210,962,058	137,592,974	0	137,592,974	73,369,084	0	73,369,084	
99	371XXX	Installations on Customers' Premises	6,071,745	0	6,071,745	6,071,745	0	6,071,745	0	0	0	
99	370XXX	Meters	85,966,062	0	85,966,062	61,276,282	0	61,276,282	24,689,780	0	24,689,780	
99	373XXX	Street Light & Signal Systems	76,935,750	0	76,935,750	49,806,710	0	49,806,710	27,129,040	0	27,129,040	
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,190,130,049</b>	<b>3,186,440</b>	<b>2,193,316,489</b>	<b>1,453,737,837</b>	<b>1,960,075</b>	<b>1,455,697,912</b>	<b>736,392,212</b>	<b>1,226,365</b>	<b>737,618,577</b>	
		<b>GENERAL PLANT: (From Report C-GPL)</b>										
4	389XXX	Land & Land Rights	1,513,718	9,345,324	10,859,042	811,811	6,214,734	7,026,545	701,907	3,130,590	3,832,497	
4	390XXX	Structures & Improvements	26,635,988	108,665,250	135,301,238	17,740,490	72,263,478	90,003,968	8,895,498	36,401,772	45,297,270	
4	391XXX	Office Furniture & Equipment	5,042,166	53,155,102	58,197,268	5,026,693	35,348,674	40,375,367	15,473	17,806,428	17,821,901	
4	392XXX	Transportation Equipment	40,420,462	29,670,546	70,091,008	27,510,527	19,731,210	47,241,737	12,909,935	9,939,336	22,849,271	
4	393000	Stores Equipment	603,582	4,071,951	4,675,533	408,917	2,707,888	3,116,805	194,665	1,364,063	1,558,728	
4	394000	Tools, Shop & Garage Equipment	2,544,622	17,808,570	20,353,192	1,342,300	11,842,877	13,185,177	1,202,322	5,965,693	7,168,015	
4	394100	Electric Charging Stations	0	116,786	116,786	0	77,664	77,664	0	39,122	39,122	
4	395XXX	Laboratory Equipment	415,879	3,821,917	4,237,796	400,088	2,541,613	2,941,701	15,791	1,280,304	1,296,095	
4	396XXX	Power Operated Equipment	21,952,553	7,774,151	29,726,704	13,268,521	5,169,888	18,438,409	8,684,032	2,604,263	11,288,295	
4	397XXX	Communications Equipment	31,985,134	94,606,373	126,591,507	22,570,237	62,914,184	85,484,421	9,414,897	31,692,189	41,107,086	
4	398000	Miscellaneous Equipment	13,505	783,840	797,345	0	521,261	521,261	13,505	262,579	276,084	
		<b>TOTAL GENERAL PLANT</b>	<b>131,127,609</b>	<b>329,819,810</b>	<b>460,947,419</b>	<b>89,079,584</b>	<b>219,333,471</b>	<b>308,413,055</b>	<b>42,048,025</b>	<b>110,486,339</b>	<b>152,534,364</b>	
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,714,344,766</b>	<b>2,821,414,128</b>	<b>5,535,758,894</b>	<b>1,806,784,358</b>	<b>1,854,261,202</b>	<b>3,661,045,560</b>	<b>907,560,408</b>	<b>967,152,926</b>	<b>1,874,713,334</b>	



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-1A</b>
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
<b>ACCUMULATED DEPRECIATION</b>												
E-ADEP		Steam Production Plant	(277,191,281)	(76,802,638)	(353,993,919)	(182,683,190)	(50,328,769)	(233,011,959)	(94,508,091)	(26,473,869)	(120,981,960)	
E-ADEP		Hydro Production Plant	0	(184,218,234)	(184,218,234)	0	(120,718,209)	(120,718,209)	0	(63,500,025)	(63,500,025)	
E-ADEP		Other Production Plant	0	(166,360,983)	(166,360,983)	0	(109,016,352)	(109,016,352)	0	(57,344,631)	(57,344,631)	
E-ADEP		Transmission Plant	(27,089,214)	(237,085,782)	(264,174,996)	(16,570,868)	(155,362,313)	(171,933,181)	(10,518,346)	(81,723,469)	(92,241,815)	
E-ADEP		Distribution Plant	(721,098,084)	(470,684)	(721,568,768)	(448,290,046)	(289,532)	(448,579,578)	(272,808,038)	(181,152)	(272,989,190)	
E-ADEP		General Plant	(53,180,282)	(116,005,318)	(169,185,600)	(34,052,657)	(77,144,696)	(111,197,353)	(19,127,625)	(38,860,622)	(57,988,247)	
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(1,078,558,861)</b>	<b>(780,943,639)</b>	<b>(1,859,502,500)</b>	<b>(681,596,761)</b>	<b>(512,859,871)</b>	<b>(1,194,456,632)</b>	<b>(396,962,100)</b>	<b>(268,083,768)</b>	<b>(665,045,868)</b>	
<b>ACCUMULATED AMORTIZATION</b>												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,127,392)	(18,127,392)	0	(11,878,880)	(11,878,880)	0	(6,248,512)	(6,248,512)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(426,213)	0	(426,213)	(426,213)	0	(426,213)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,585,264)	(3,585,264)	0	(2,383,161)	(2,383,161)	0	(1,202,103)	(1,202,103)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(12,980,416)	(112,204,661)	(125,185,077)	(12,980,416)	(74,617,221)	(87,597,637)	0	(37,587,440)	(37,587,440)	
E-AAAMT		General Plant - 390200, 396200	0	(1,036,596)	(1,036,596)	0	(689,347)	(689,347)	0	(347,249)	(347,249)	
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(13,406,629)</b>	<b>(134,953,913)</b>	<b>(148,360,542)</b>	<b>(13,406,629)</b>	<b>(89,568,609)</b>	<b>(102,975,238)</b>	<b>0</b>	<b>(45,385,304)</b>	<b>(45,385,304)</b>	
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(1,091,965,490)</b>	<b>(915,897,552)</b>	<b>(2,007,863,042)</b>	<b>(695,003,390)</b>	<b>(602,428,480)</b>	<b>(1,297,431,870)</b>	<b>(396,962,100)</b>	<b>(313,469,072)</b>	<b>(710,431,172)</b>	
<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>			<b>1,622,379,276</b>	<b>1,905,516,576</b>	<b>3,527,895,852</b>	<b>1,111,780,968</b>	<b>1,251,832,722</b>	<b>2,363,613,690</b>	<b>510,598,308</b>	<b>653,683,854</b>	<b>1,164,282,162</b>	
<b>ACCUMULATED DFIT</b>												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(535,840,858)	(535,840,858)	0	(359,002,658)	(359,002,658)	0	(176,838,200)	(176,838,200)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(53,587,498)	(53,587,498)	0	(35,636,222)	(35,636,222)	0	(17,951,276)	(17,951,276)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(3,086,537)	(3,086,537)	0	(2,052,578)	(2,052,578)	0	(1,033,959)	(1,033,959)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	306,824	306,824	0	204,041	204,041	0	102,783	102,783	
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,817,284)	(5,817,284)	0	(3,812,066)	(3,812,066)	0	(2,005,218)	(2,005,218)	
1		ADFIT - CDA Settlement Costs (283333)	0	274,717	274,717	0	180,022	180,022	0	94,695	94,695	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(952,476)	(952,476)	0	(638,140)	(638,140)	0	(314,336)	(314,336)	
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(598,703,112)</b>	<b>(598,703,112)</b>	<b>0</b>	<b>(400,757,601)</b>	<b>(400,757,601)</b>	<b>0</b>	<b>(197,945,511)</b>	<b>(197,945,511)</b>	
<b>NET ELECTRIC UTILITY PLANT</b>			<b>1,622,379,276</b>	<b>1,306,813,464</b>	<b>2,929,192,740</b>	<b>1,111,780,968</b>	<b>851,075,121</b>	<b>1,962,856,089</b>	<b>510,598,308</b>	<b>455,738,343</b>	<b>966,336,651</b>	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.513%	38.487%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.998%	33.002%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-1A</b>
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,622,379,276	1,306,813,464	2,929,192,740	#####	851,075,121	1,962,856,089	510,598,308	455,738,343	966,336,651
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,688,314	41,440,420	49,128,734	5,841,986	27,558,294	33,400,280	1,846,328	13,882,126	15,728,454
4	Accumulated Amortization - AFUDC (182318)	(1,582,397)	(5,394,215)	(6,976,612)	(1,267,998)	(3,587,207)	(4,855,205)	(314,399)	(1,807,008)	(2,121,407)
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	2,183,628	0	2,183,628	0	0	0	2,183,628	0	2,183,628
99	ADFIT - Boulder Park Disallowed (190040)	87,438	0	87,438	0	0	0	87,438	0	87,438
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (1823:	16,533,169	0	16,533,169	16,533,169	0	16,533,169	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	25,113,159	0	25,113,159	25,113,159	0	25,113,159	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(4,468,176)	0	(4,468,176)	(4,468,176)	0	(4,468,176)	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(4,006,602)	0	(4,006,602)	(1,242,287)	0	(1,242,287)	(2,764,315)	0	(2,764,315)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(65,064,661)	0	(65,064,661)	(44,139,314)	0	(44,139,314)	(20,925,347)	0	(20,925,347)
99	ADFIT-Customer Tax Credit (190393)	13,663,579	0	13,663,579	9,269,256	0	9,269,256	4,394,323	0	4,394,323
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(10,611,989)	0	(10,611,989)	(6,711,624)	0	(6,711,624)	(3,900,365)	0	(3,900,365)
99	Colstrip-Regulatory Asset (182327)	13,769,363	0	13,769,363	7,399,573	0	7,399,573	6,369,790	0	6,369,790
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,161,185	0	1,161,185	1,050,409	0	1,050,409	110,776	0	110,776
99	Colstrip Reg Asset ADFIT (283376)	(1,927,801)	0	(1,927,801)	(1,298,446)	0	(1,298,446)	(629,355)	0	(629,355)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(4,625,980)	0	(4,625,980)	(3,207,021)	0	(3,207,021)	(1,418,959)	0	(1,418,959)
99	Colstrip ARO Liability (230027)	(13,424,178)	0	(13,424,178)	(8,772,703)	0	(8,772,703)	(4,651,475)	0	(4,651,475)
99	Colstrip ARO ADFIT (190376)	2,819,078	0	2,819,078	1,842,268	0	1,842,268	976,810	0	976,810
99	Colstrip ARO ADFIT (283377)	(2,223,161)	0	(2,223,161)	(1,414,208)	0	(1,414,208)	(808,953)	0	(808,953)
99	Customer Deposits (235199)	(3,635)	0	(3,635)	(3,635)	0	(3,635)	0	0	0
C-WKC	Working Capital	104,028,237	0	104,028,237	73,131,020	0	73,131,020	30,897,217	0	30,897,217
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	91,780,390	36,046,205	127,826,595	77,596,777	23,971,087	101,567,864	14,183,613	12,075,118	26,258,731
	NET RATE BASE	1,714,159,666	1,342,859,669	3,057,019,335	#####	875,046,208	2,064,423,953	524,781,921	467,813,461	992,595,382

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	306,399	306,399			306,399	306,399		200,783	200,783		105,616	105,616
	Steam (ED-ID)	355,934	355,934		355,934		355,934				355,934		355,934
	Steam (ED-WA)	975,962	975,962		975,962		975,962	975,962		975,962			975,962
1	Hydro (ED-AN)	1,368,680	1,368,680			1,368,680	1,368,680		896,896	896,896		471,784	471,784
1	Other (ED-AN)	915,497	915,497			915,497	915,497		599,925	599,925		315,572	315,572
<b>Total Electric Production</b>		<b>3,922,472</b>	<b>3,922,472</b>		<b>1,331,896</b>	<b>2,590,576</b>	<b>3,922,472</b>	<b>975,962</b>	<b>1,697,604</b>	<b>2,673,566</b>	<b>355,934</b>	<b>892,972</b>	<b>1,248,906</b>
<b>Electric Transmission</b>													
1	ED-AN	1,599,796	1,599,796			1,599,796	1,599,796		1,048,346	1,048,346		551,450	551,450
	ED-ID	22,967	22,967		22,967		22,967				22,967		22,967
	ED-WA	43,329	43,329		43,329		43,329	43,329		43,329			43,329
<b>Total Electric Transmissic</b>		<b>1,666,092</b>	<b>1,666,092</b>		<b>66,296</b>	<b>1,599,796</b>	<b>1,666,092</b>	<b>43,329</b>	<b>1,048,346</b>	<b>1,091,675</b>	<b>22,967</b>	<b>551,450</b>	<b>574,417</b>
<b>Electric Distribution</b>													
3	ED-AN	7,117	7,117			7,117	7,117		4,378	4,378		2,739	2,739
	ED-ID	1,641,547	1,641,547		1,641,547		1,641,547				1,641,547		1,641,547
	ED-WA	3,142,213	3,142,213		3,142,213		3,142,213	3,142,213		3,142,213			3,142,213
<b>Total Electric Distribution</b>		<b>4,790,877</b>	<b>4,790,877</b>		<b>4,783,760</b>	<b>7,117</b>	<b>4,790,877</b>	<b>3,142,213</b>	<b>4,378</b>	<b>3,146,591</b>	<b>1,641,547</b>	<b>2,739</b>	<b>1,644,286</b>
<b>Gas Underground Storage</b>													
	GD-AN	61,390		61,390									
	GD-OR	10,568				10,568							
<b>Total Gas Underground St</b>		<b>71,958</b>		<b>61,390</b>		<b>10,568</b>							
<b>Gas Distribution</b>													
	GD-AN	4,786		4,786									
	GD-ID	577,225		577,225									
	GD-WA	1,331,070		1,331,070									
	GD-OR	869,158				869,158							
<b>Total Gas Distribution</b>		<b>2,782,239</b>		<b>1,913,081</b>		<b>869,158</b>							
<b>General Plant</b>													
4	ED-AN	249,410	249,410			249,410	249,410		165,860	165,860		83,550	83,550
	ED-ID	42,869	42,869		42,869		42,869				42,869		42,869
	ED-WA	106,540	106,540		106,540		106,540	106,540		106,540			106,540
7,4	CD-AA	1,777,978	1,256,942	359,649	161,387	1,256,942	1,256,942		835,879	835,879		421,063	421,063
9,4	CD-AN	54,079	42,007	12,072		42,007	42,007		27,935	27,935		14,072	14,072
9	CD-ID	39,651	30,800	8,851		30,800	30,800				30,800		30,800
9	CD-WA	184,631	143,418	41,213		143,418	143,418	143,418		143,418			143,418
8	GD-AA	31,928		21,946	9,982								
	GD-AN	2,626		2,626									
	GD-ID	3,367		3,367									
	GD-WA	91,318		91,318									
	GD-OR	17,742			17,742								
<b>Total General Plant</b>		<b>2,602,139</b>	<b>1,871,986</b>	<b>541,042</b>	<b>189,111</b>	<b>323,627</b>	<b>1,548,359</b>	<b>1,871,986</b>	<b>249,958</b>	<b>1,029,674</b>	<b>1,279,632</b>	<b>73,669</b>	<b>518,685</b>
<b>Total Depreciation Expens</b>		<b>15,835,777</b>	<b>12,251,427</b>	<b>2,515,513</b>	<b>1,068,837</b>	<b>6,505,579</b>	<b>5,745,848</b>	<b>12,251,427</b>	<b>4,411,462</b>	<b>3,780,002</b>	<b>8,191,464</b>	<b>2,094,117</b>	<b>1,965,846</b>

**Allocation Ratios:**

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1	Production/Transmission Ratio	65.530%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expe	61.513%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	66.501%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-1A</b>
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,152	50,152		26,381	26,381			
1	Misc Intangible Plt (303000)	ED-AN	21,631	21,631		21,631	21,631		14,175	14,175		7,456	7,456			
<b>Total Production/Transmission</b>			<b>98,164</b>	<b>98,164</b>		<b>98,164</b>	<b>98,164</b>		<b>64,327</b>	<b>64,327</b>		<b>33,837</b>	<b>33,837</b>			
<b>Distribution</b>																
	Franchises (302000)	ED-WA	9,029	9,029		9,029	9,029		9,029	9,029						
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489						
<b>Total Distribution</b>			<b>9,518</b>	<b>9,518</b>		<b>9,518</b>	<b>9,518</b>		<b>9,518</b>	<b>9,518</b>						
<b>General Plant - 303000</b>																
7,4		CD-AA	34,569	24,439	6,992	3,138				16,252	16,252		8,187	8,187		
9,1		CD-AN	811	630	181			24,439	630	413			217	217		
		GD-ID	1,233		1,233											
		GD-WA	2,072		2,072											
		GD-OR	672			672										
<b>Total General Plant - 303000</b>			<b>39,357</b>	<b>25,069</b>	<b>10,478</b>	<b>3,810</b>		<b>25,069</b>	<b>25,069</b>	<b>16,665</b>	<b>16,665</b>		<b>8,404</b>	<b>8,404</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4		CD-AA	3,671,745	2,595,740	742,721	333,284				1,726,193	1,726,193		869,547	869,547		
9,4		CD-AN	10,008	7,774	2,234				7,774	5,170			2,604	2,604		
9,4		CD-ID	0	0	0			0				0	0	0		
9,4		CD-WA	309,434	240,362	69,072			240,362		240,362	240,362					
4		ED-AN	514,696	514,696				514,696		342,278	342,278		172,418	172,418		
		ED-ID	0	0				0				0	0	0		
		ED-WA	93,033	93,033				93,033		93,033	93,033					
8		GD-AA	7,372		5,067	2,305										
		GD-AN	0		0											
		GD-OR	2,040			2,040										
<b>Total Miscellaneous IT Intangible Plt - 3031X</b>			<b>4,608,328</b>	<b>3,451,605</b>	<b>819,094</b>	<b>337,629</b>		<b>333,395</b>	<b>3,118,210</b>	<b>3,451,605</b>	<b>333,395</b>	<b>2,073,641</b>	<b>2,407,036</b>	<b>0</b>	<b>1,044,569</b>	<b>1,044,569</b>
<b>Gas Underground Storage</b>																
		GD-AN	0		0											
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>										
<b>General Plant - 390200, 396200</b>																
7,4		CD-AA	0	0	0	0		0		0	0		0	0		
4		ED-AN	35,203	35,203				35,203		23,410	23,410		11,793	11,793		
		GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>			<b>35,203</b>	<b>35,203</b>	<b>0</b>	<b>0</b>		<b>35,203</b>	<b>35,203</b>	<b>23,410</b>	<b>23,410</b>		<b>11,793</b>	<b>11,793</b>		
<b>Total Amortization Expense</b>			<b>4,790,570</b>	<b>3,619,559</b>	<b>829,572</b>	<b>341,439</b>		<b>342,913</b>	<b>3,276,646</b>	<b>3,619,559</b>	<b>342,913</b>	<b>2,178,043</b>	<b>2,520,956</b>	<b>0</b>	<b>1,098,603</b>	<b>1,098,603</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(76,802,638)	(76,802,638)			(76,802,638)	(76,802,638)		(50,328,769)	(50,328,769)		(26,473,869)	(26,473,869)	
	Steam (ED-ID)	(94,508,091)	(94,508,091)		(94,508,091)	(94,508,091)	(94,508,091)				(94,508,091)	(94,508,091)	(94,508,091)	
	Steam (ED-WA)	(182,683,190)	(182,683,190)		(182,683,190)	(182,683,190)	(182,683,190)	(182,683,190)			(182,683,190)	(182,683,190)	(182,683,190)	
1	Hydro (ED-AN)	(184,218,234)	(184,218,234)		(184,218,234)	(184,218,234)	(184,218,234)		(120,718,209)	(120,718,209)		(63,500,025)	(63,500,025)	
1	Other (ED-AN)	(166,360,983)	(166,360,983)		(166,360,983)	(166,360,983)	(166,360,983)		(109,016,352)	(109,016,352)		(57,344,631)	(57,344,631)	
<b>Total Electric Production</b>		<b>(704,573,136)</b>	<b>(704,573,136)</b>		<b>(277,191,281)</b>	<b>(427,381,855)</b>	<b>(704,573,136)</b>		<b>(182,683,190)</b>	<b>(280,063,330)</b>	<b>(462,746,520)</b>	<b>(94,508,091)</b>	<b>(147,318,525)</b>	<b>(241,826,616)</b>
<b>Electric Transmission</b>														
1	ED-AN	(237,085,782)	(237,085,782)			(237,085,782)	(237,085,782)		(155,362,313)	(155,362,313)		(81,723,469)	(81,723,469)	
	ED-ID	(10,518,346)	(10,518,346)		(10,518,346)	(10,518,346)	(10,518,346)				(10,518,346)	(10,518,346)	(10,518,346)	
	ED-WA	(16,570,868)	(16,570,868)		(16,570,868)	(16,570,868)	(16,570,868)				(16,570,868)	(16,570,868)	(16,570,868)	
<b>Total Electric Transmissic</b>		<b>(264,174,996)</b>	<b>(264,174,996)</b>		<b>(27,089,214)</b>	<b>(237,085,782)</b>	<b>(264,174,996)</b>		<b>(16,570,868)</b>	<b>(155,362,313)</b>	<b>(171,933,181)</b>	<b>(10,518,346)</b>	<b>(81,723,469)</b>	<b>(92,241,815)</b>
<b>Electric Distribution</b>														
3	ED-AN	(470,684)	(470,684)			(470,684)	(470,684)		(289,532)	(289,532)		(181,152)	(181,152)	
	ED-ID	(272,808,038)	(272,808,038)		(272,808,038)	(272,808,038)	(272,808,038)				(272,808,038)	(272,808,038)	(272,808,038)	
	ED-WA	(448,290,046)	(448,290,046)		(448,290,046)	(448,290,046)	(448,290,046)				(448,290,046)	(448,290,046)	(448,290,046)	
<b>Total Electric Distribution</b>		<b>(721,568,768)</b>	<b>(721,568,768)</b>		<b>(721,098,084)</b>	<b>(470,684)</b>	<b>(721,568,768)</b>		<b>(448,290,046)</b>	<b>(289,532)</b>	<b>(448,579,578)</b>	<b>(272,808,038)</b>	<b>(181,152)</b>	<b>(272,989,190)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(18,992,143)	(18,992,143)											
	GD-OR	(1,606,114)		(1,606,114)		(1,606,114)								
<b>Total Gas Underground St</b>		<b>(20,598,257)</b>		<b>(18,992,143)</b>		<b>(1,606,114)</b>								
<b>Gas Distribution</b>														
	GD-AN	(2,006,751)	(2,006,751)											
	GD-ID	(99,789,594)	(99,789,594)											
	GD-WA	(182,523,161)	(182,523,161)											
	GD-OR	(137,721,243)		(137,721,243)										
<b>Total Gas Distribution</b>		<b>(422,040,749)</b>		<b>(284,319,506)</b>		<b>(137,721,243)</b>								
<b>General Plant</b>														
4	ED-AN	(39,496,390)	(39,496,390)			(39,496,390)	(39,496,390)		(26,265,494)	(26,265,494)		(13,230,896)	(13,230,896)	
	ED-ID	(13,306,727)	(13,306,727)		(13,306,727)	(13,306,727)	(13,306,727)				(13,306,727)	(13,306,727)	(13,306,727)	
	ED-WA	(25,433,888)	(25,433,888)		(25,433,888)	(25,433,888)	(25,433,888)		(25,433,888)	(25,433,888)				
7,4	CD-AA	(98,892,902)	(69,912,337)	(20,004,056)	(8,976,509)	(69,912,337)	(69,912,337)		(46,492,403)	(46,492,403)		(23,419,934)	(23,419,934)	
9,4	CD-AN	(8,492,226)	(6,596,591)	(1,895,635)		(6,596,591)	(6,596,591)		(4,386,799)	(4,386,799)		(2,209,792)	(2,209,792)	
9	CD-ID	(7,493,625)	(5,820,898)	(1,672,727)		(5,820,898)	(5,820,898)				(5,820,898)	(5,820,898)	(5,820,898)	
9	CD-WA	(11,095,508)	(8,618,769)	(2,476,739)		(8,618,769)	(8,618,769)				(8,618,769)	(8,618,769)	(8,618,769)	
8	GD-AA	(2,514,700)		(1,728,504)	(786,196)									
	GD-AN	(3,895,946)		(3,895,946)										
	GD-ID	(2,364,078)		(2,364,078)										
	GD-WA	(12,268,475)		(12,268,475)										
	GD-OR	(5,654,212)		(5,654,212)										
<b>Total General Plant</b>		<b>(230,908,677)</b>	<b>(169,185,600)</b>	<b>(46,306,160)</b>	<b>(15,416,917)</b>	<b>(53,180,282)</b>	<b>(116,005,318)</b>	<b>(169,185,600)</b>	<b>(34,052,657)</b>	<b>(77,144,696)</b>	<b>(111,197,353)</b>	<b>(19,127,625)</b>	<b>(38,860,622)</b>	<b>(57,988,247)</b>
<b>Total Accumulated Depr</b>		<b>(2,363,864,583)</b>	<b>(1,859,502,500)</b>	<b>(349,617,809)</b>	<b>(154,744,274)</b>	<b>(1,078,558,861)</b>	<b>(780,943,639)</b>	<b>(1,859,502,500)</b>	<b>(681,596,761)</b>	<b>(512,859,871)</b>	<b>(1,194,456,632)</b>	<b>(396,962,100)</b>	<b>(268,083,768)</b>	<b>(665,045,868)</b>

Allocation Ratios:		Electric			Gas-North		Gas-South		Jurisdiction -		Washington		Idaho	
Service -														
7	Elec/Gas North/Oregon 4-Factor	70.695%			20.228%		9.077%	1	Production/Transmission Ratio	65.530%			34.470%	
8	Gas North/Oregon 4-Factor	0.000%			68.736%		31.264%	3	Direct Distribution Operating Expense	61.513%			38.487%	
9	Elec/Gas North 4-Factor	77.679%			22.321%		0.000%	4	Jurisdictional 4-Factor Ratio	66.501%			33.499%	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-1A</b>
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(15,383,887)	(15,383,887)			(15,383,887)	(15,383,887)		(10,081,061)	(10,081,061)		(5,302,826)	(5,302,826)	
1	Misc Intangible Plt (3030 ED-AN	(2,743,505)	(2,743,505)			(2,743,505)	(2,743,505)		(1,797,819)	(1,797,819)		(945,686)	(945,686)	
<b>Total Production/Transmission</b>		<b>(18,127,392)</b>	<b>(18,127,392)</b>			<b>(18,127,392)</b>	<b>(18,127,392)</b>		<b>(11,878,880)</b>	<b>(11,878,880)</b>		<b>(6,248,512)</b>	<b>(6,248,512)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(361,786)	(361,786)			(361,786)	(361,786)	(361,786)		(361,786)				
	Misc Intangible Plt (3030 ED-WA	(64,427)	(64,427)			(64,427)	(64,427)	(64,427)		(64,427)				
<b>Total Distribution</b>		<b>(426,213)</b>	<b>(426,213)</b>			<b>(426,213)</b>	<b>(426,213)</b>	<b>(426,213)</b>		<b>(426,213)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,914,796)	(3,474,515)	(994,165)	(446,116)	(3,474,515)	(3,474,515)		(2,310,587)	(2,310,587)		(1,163,928)	(1,163,928)	
9,1	CD-AN	(142,574)	(110,749)	(31,825)		(110,749)	(110,749)		(72,574)	(72,574)		(38,175)	(38,175)	
	GD-ID	(155,734)		(155,734)										
	GD-WA	(308,350)		(308,350)										
	GD-OR	(126,648)			(126,648)									
<b>Total General Plant - 303000</b>		<b>(5,648,102)</b>	<b>(3,585,264)</b>	<b>(1,490,074)</b>	<b>(572,764)</b>	<b>(3,585,264)</b>	<b>(3,585,264)</b>		<b>(2,383,161)</b>	<b>(2,383,161)</b>		<b>(1,202,103)</b>	<b>(1,202,103)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(140,437,188)	(99,282,070)	(28,407,635)	(12,747,483)	(99,282,070)	(99,282,070)		(66,023,569)	(66,023,569)		(33,258,501)	(33,258,501)	
9,4	CD-AN	(358,233)	(278,268)	(79,965)		(278,268)	(278,268)		(185,051)	(185,051)		(93,217)	(93,217)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(14,460,120)	(11,232,332)	(3,227,788)		(11,232,332)	(11,232,332)	(11,232,332)		(11,232,332)		0	0	
4	ED-AN	(12,644,323)	(12,644,323)			(12,644,323)	(12,644,323)		(8,408,601)	(8,408,601)		(4,235,722)	(4,235,722)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(1,748,084)	(1,748,084)			(1,748,084)	(1,748,084)	(1,748,084)		(1,748,084)				
8	GD-AA	(238,450)		(163,901)	(74,549)									
	GD-AN	0		0										
	GD-OR	(1,020)			(1,020)									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(169,887,418)</b>	<b>(125,185,077)</b>	<b>(31,879,289)</b>	<b>(12,823,052)</b>	<b>(12,980,416)</b>	<b>(112,204,661)</b>	<b>(125,185,077)</b>	<b>(12,980,416)</b>	<b>(74,617,221)</b>	<b>(87,597,637)</b>	<b>0</b>	<b>(37,587,440)</b>	<b>(37,587,440)</b>
<b>Gas Underground Storage</b>														
	GD-AN	0		0										
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0	0		0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(1,036,596)	(1,036,596)			(1,036,596)	(1,036,596)		(689,347)	(689,347)		(347,249)	(347,249)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,036,596)</b>	<b>(1,036,596)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,036,596)</b>	<b>(1,036,596)</b>	<b>0</b>	<b>(689,347)</b>	<b>(689,347)</b>	<b>0</b>	<b>(347,249)</b>	<b>(347,249)</b>
<b>Total Accumulated Amortization</b>		<b>(195,125,721)</b>	<b>(148,360,542)</b>	<b>(33,369,363)</b>	<b>(13,395,816)</b>	<b>(13,406,629)</b>	<b>(134,953,913)</b>	<b>(148,360,542)</b>	<b>(13,406,629)</b>	<b>(89,568,609)</b>	<b>(102,975,238)</b>	<b>0</b>	<b>(45,385,304)</b>	<b>(45,385,304)</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,713,207</b>	<b>811,811</b>	<b>701,906</b>	<b>9,345,324</b>	<b>10,859,041</b>	<b>3,269,182</b>	<b>97,597</b>	<b>2,559,836</b>	<b>5,926,615</b>	<b>845,517</b>	<b>1,082,034</b>	<b>1,927,551</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,276,837	8,294,951	2,837,816	9,144,070	20,276,837	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,049,999	0	0	0	0	25,049,999	0	0	25,049,999	0	0	0
99	GD-OR / AS	4,279,362	0	0	0	0	0	0	0	0	4,279,362	0	4,279,362
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,963,185	0	0	91,170,524	91,170,524	0	0	26,086,673	26,086,673	0	11,705,988	11,705,988
9	CD-WA / ID / AN	30,708,665	9,445,538	6,057,682	8,350,656	23,853,876	2,714,325	1,740,771	2,399,693	6,854,789	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>209,278,048</b>	<b>17,740,489</b>	<b>8,895,498</b>	<b>108,665,250</b>	<b>135,301,237</b>	<b>27,764,324</b>	<b>1,740,771</b>	<b>28,486,366</b>	<b>57,991,461</b>	<b>4,279,362</b>	<b>11,705,988</b>	<b>15,985,350</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,872,328	834,355	7,798	2,030,175	2,872,328	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	321,541	0	0	0	0	0	0	221,014	221,014	0	100,527	100,527
7	CD-AA	71,965,064	0	0	50,875,702	50,875,702	0	0	14,557,093	14,557,093	0	6,532,269	6,532,269
9	CD-WA / ID / AN	5,727,797	4,192,338	7,675	249,225	4,449,238	1,204,734	2,206	71,619	1,278,559	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>81,131,962</b>	<b>5,026,693</b>	<b>15,473</b>	<b>53,155,102</b>	<b>58,197,268</b>	<b>1,437,857</b>	<b>2,206</b>	<b>14,849,726</b>	<b>16,289,789</b>	<b>12,109</b>	<b>6,632,796</b>	<b>6,644,905</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	59,121,365	25,841,665	11,994,003	21,285,697	59,121,365	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,856,971	0	0	0	0	9,928,741	3,223,946	2,704,284	15,856,971	0	0	0
99	GD-OR / AS	4,748,759	0	0	0	0	0	0	0	0	4,748,759	0	4,748,759
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,571,576	0	0	5,352,726	5,352,726	0	0	1,531,578	1,531,578	0	687,272	687,272
9	CD-WA / ID / AN	7,231,028	1,668,862	915,932	3,032,124	5,616,918	479,574	263,207	871,329	1,614,110	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>94,626,887</b>	<b>27,510,527</b>	<b>12,909,935</b>	<b>29,670,547</b>	<b>70,091,009</b>	<b>10,408,315</b>	<b>3,487,153</b>	<b>5,173,994</b>	<b>19,069,462</b>	<b>4,748,759</b>	<b>717,657</b>	<b>5,466,416</b>

RESULTS OF OPERATIONS	Report ID:
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For Month Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	
99		GD-WA / ID / AN	222,353	0	0	0	222,353	222,353	0	0	0	0	0	
99		GD-OR / AS	20,792	0	0	0	0	0	0	20,792	0	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,399,080	350,051	194,665	3,649,181	4,193,897	100,593	55,940	1,048,650	1,205,183	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,127,531</b>	<b>408,917</b>	<b>194,665</b>	<b>4,071,951</b>	<b>4,675,533</b>	<b>322,946</b>	<b>55,940</b>	<b>1,051,183</b>	<b>1,430,069</b>	<b>20,792</b>	<b>1,137</b>	<b>21,929</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	7,888,888	1,322,090	449,049	6,117,749	7,888,888	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,606,498	0	0	0	3,606,498	2,684,846	420,716	500,936	3,606,498	0	0	
99		GD-OR / AS	1,046,419	0	0	0	1,046,419	0	0	0	1,046,419	0	1,046,419	
8		GD-AA	5,739,949	0	0	0	5,739,949	0	0	3,945,411	3,945,411	0	1,794,538	
7		CD-AA	15,404,310	0	0	10,890,077	10,890,077	0	0	3,115,984	3,115,984	0	1,398,249	
9		CD-WA / ID / AN	2,026,608	20,210	753,273	800,745	1,574,228	5,808	216,465	230,107	452,380	0	0	
		<b>TOTAL ACCOUNT</b>	<b>35,712,672</b>	<b>1,342,300</b>	<b>1,202,322</b>	<b>17,808,571</b>	<b>20,353,193</b>	<b>2,690,654</b>	<b>637,181</b>	<b>7,792,438</b>	<b>11,120,273</b>	<b>1,046,419</b>	<b>3,192,787</b>	<b>4,239,206</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	3,184,533	400,088	15,791	2,768,654	3,184,533	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	201,170	106,253	0	94,917	201,170	0	0	
99		GD-OR / AS	18,586	0	0	0	18,586	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	232,523	0	0	159,827	159,827	0	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,489,871	0	0	301,371	1,489,871	0	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,126,683</b>	<b>400,088</b>	<b>15,791</b>	<b>3,821,918</b>	<b>4,237,797</b>	<b>106,253</b>	<b>0</b>	<b>556,115</b>	<b>662,368</b>	<b>18,586</b>	<b>207,932</b>	<b>226,518</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	28,217,670	13,016,780	8,291,584	6,909,306	28,217,670	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,105,582	0	0	0	4,105,582	2,508,958	776,035	820,589	4,105,582	0	0	
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	528,479	0	0	106,901	528,479	0	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	
		<b>TOTAL ACCOUNT</b>	<b>34,357,275</b>	<b>13,268,522</b>	<b>8,684,032</b>	<b>7,774,151</b>	<b>29,726,705</b>	<b>2,581,300</b>	<b>888,811</b>	<b>1,068,655</b>	<b>4,538,766</b>	<b>43,834</b>	<b>47,970</b>	<b>91,804</b>



RESULTS OF OPERATIONS	Report ID:
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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	47,608,805	12,637,158	6,533,554	28,438,093	47,608,805	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	894,188	0	0	0	0	601,790	290,445	1,953	894,188	0	0	0	0
99		GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626	
8		GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	76,065	
7		CD-AA	91,530,605	0	0	64,707,561	64,707,561	0	0	18,514,811	18,514,811	0	8,308,233	8,308,233	
9		CD-WA/ ID / AN	18,377,329	9,933,078	2,881,344	1,460,719	14,275,141	2,854,427	828,000	419,761	4,102,188	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>159,408,851</b>	<b>22,570,236</b>	<b>9,414,898</b>	<b>94,606,373</b>	<b>126,591,507</b>	<b>3,456,217</b>	<b>1,118,445</b>	<b>19,103,758</b>	<b>23,678,420</b>	<b>754,626</b>	<b>8,384,298</b>	<b>9,138,924</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	280,702	0	6,846	273,856	280,702	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	889	0	0	0	0	0	0	611	611	0	278	278	
7		CD-AA	714,258	0	0	504,945	504,945	0	0	144,480	144,480	0	64,833	64,833	
9		CD-WA/ ID / AN	15,060	0	6,659	5,039	11,698	0	1,914	1,448	3,362	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,020,001</b>	<b>0</b>	<b>13,505</b>	<b>783,840</b>	<b>797,345</b>	<b>0</b>	<b>1,914</b>	<b>146,539</b>	<b>148,453</b>	<b>9,092</b>	<b>65,111</b>	<b>74,203</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>645,619,904</b>	<b>89,079,583</b>	<b>42,048,025</b>	<b>329,819,814</b>	<b>460,947,422</b>	<b>52,037,048</b>	<b>8,030,018</b>	<b>80,788,610</b>	<b>140,855,676</b>	<b>11,779,096</b>	<b>32,037,710</b>	<b>43,816,806</b>	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended September 30, 2022	
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AVISTA UTILITIES  
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,987,594	319,716	0	11,667,878	11,987,594	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,624,207</b>	<b>319,716</b>	<b>0</b>	<b>16,217,609</b>	<b>16,537,325</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,302,004</b>	<b>3,096,115</b>	<b>425,951</b>	<b>564,816</b>	<b>990,767</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	25,299,404	3,781,115	0	21,518,289	25,299,404	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	122,426	0	0	0	0	0	0	0	0	122,426	0	
8		GD-AA	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	
7		CD-AA	129,069,262	0	0	91,245,515	91,245,515	0	0	26,108,130	26,108,130	0	11,715,617	
9		CD-WA / ID / AN	766,480	129,481	0	465,906	595,387	37,208	0	133,885	171,093	0	0	
		<b>TOTAL ACCOUNT</b>	<b>155,702,096</b>	<b>3,910,596</b>	<b>0</b>	<b>113,229,710</b>	<b>117,140,306</b>	<b>37,208</b>	<b>0</b>	<b>26,547,563</b>	<b>26,584,771</b>	<b>122,426</b>	<b>11,854,593</b>	<b>11,977,019</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,315,529	0	0	3,315,529	3,315,529	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	15,932,713	0	0	11,263,632	11,263,632	0	0	3,222,869	3,222,869	0	1,446,212	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>19,248,242</b>	<b>0</b>	<b>0</b>	<b>14,579,161</b>	<b>14,579,161</b>	<b>0</b>	<b>0</b>	<b>3,222,869</b>	<b>3,222,869</b>	<b>0</b>	<b>1,446,212</b>	<b>1,446,212</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,809,349	0	0	7,809,349	7,809,349	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>7,809,349</b>	<b>0</b>	<b>0</b>	<b>7,809,349</b>	<b>7,809,349</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,160,457</b>	<b>0</b>	<b>0</b>	<b>69,394,535</b>	<b>69,394,535</b>	<b>0</b>	<b>0</b>	<b>19,855,897</b>	<b>19,855,897</b>	<b>0</b>	<b>8,910,025</b>	<b>8,910,025</b>

RESULTS OF OPERATIONS	Report ID:
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AVISTA UTILITIES  
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,192,892</b>	<b>0</b>	<b>0</b>	<b>20,637,915</b>	<b>20,637,915</b>	<b>0</b>	<b>0</b>	<b>5,905,138</b>	<b>5,905,138</b>	<b>0</b>	<b>2,649,839</b>	<b>2,649,839</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	83,245	0	0	58,850	58,850	0	0	16,839	16,839	0	7,556	7,556
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,446,202</b>	<b>16,214,764</b>	<b>0</b>	<b>58,850</b>	<b>16,273,614</b>	<b>4,148,193</b>	<b>0</b>	<b>16,839</b>	<b>4,165,032</b>	<b>0</b>	<b>7,556</b>	<b>7,556</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,459,782	0	0	8,101,493	8,101,493	0	0	2,318,085	2,318,085	0	1,040,204	1,040,204
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>11,558,226</b>	<b>0</b>	<b>0</b>	<b>8,199,937</b>	<b>8,199,937</b>	<b>0</b>	<b>0</b>	<b>2,318,085</b>	<b>2,318,085</b>	<b>0</b>	<b>1,040,204</b>	<b>1,040,204</b>
	<b>TOTAL</b>		<b>362,741,671</b>	<b>20,445,076</b>	<b>0</b>	<b>250,127,066</b>	<b>270,572,142</b>	<b>5,207,995</b>	<b>771,517</b>	<b>59,168,395</b>	<b>65,147,907</b>	<b>548,377</b>	<b>26,473,245</b>	<b>27,021,622</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended September 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(74,893,228)	(52,945,768)	(15,149,402)	(6,798,058)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(826,140)	(641,729)	(184,411)	0
7	282919	CD-AA	(4,365,992)	(3,086,538)	(883,153)	(396,301)
7	283750	CD-AA	434,010	306,823	87,792	39,395
		Total	<u>(79,651,350)</u>	<u>(56,367,212)</u>	<u>(16,129,174)</u>	<u>(7,154,964)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Month Ended September 30, 2022
Average of Monthly Averages Basis

Report ID:  
**C-WKC-1A**

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,721,419	5,721,419	0	0	0	0	5,721,419
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	529	529	0	0	0	0	529
7/4	154550 Supply Chain Average Cost Variance	0	0	(279)	(279)	0	0	0	0	(279)
7/4	154560 Supply Chain Invoice Price Variance	0	0	30	30	0	0	0	0	30
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	75,932,924	32,527,275	0	108,460,199	73,131,020	30,897,217	2,801,904	1,630,058	0
<b>TOTAL</b>		<b>75,932,924</b>	<b>32,527,275</b>	<b>5,721,699</b>	<b>114,181,898</b>	<b>73,131,020</b>	<b>30,897,217</b>	<b>2,801,904</b>	<b>1,630,058</b>	<b>5,721,699</b>

ALLOCATION RATIOS:

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

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

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