

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	43,683,310	30,885,216	12,798,094
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>43,683,310</u>	<u>30,885,216</u>	<u>12,798,094</u>
G-APL	Gas Net Adjusted Rate Base	<u>682,346,292</u>	<u>486,602,912</u>	<u>195,743,380</u>
	RATE OF RETURN	<u>6.402%</u>	<u>6.347%</u>	<u>6.538%</u>

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**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended September 30, 2022  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	<b>100.000%</b>	<b>68.330%</b>	<b>31.670%</b>
2	Input	Number of Customers - AMA Percent	10-01-2021 thru 09-30-2022	267,348 <b>100.000%</b>	175,275 <b>65.561%</b>	92,073 <b>34.439%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2021 thru 09-30-2022	13,600,982 <b>100.000%</b>	9,602,235 <b>70.600%</b>	3,998,747 <b>29.400%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accounts 798 - 894		6,294,435	4,488,007	1,806,428
		Direct O & M Accounts 901 - 935		11,759,098	9,962,159	1,796,939
		Total		18,053,533	14,450,166	3,603,367
		Percentage		100.000%	80.041%	19.959%
		Direct Labor				
		Amount: Accounts 798 - 894		6,038,563	4,517,095	1,521,468
		Amount: Accounts 901 - 935		3,014,453	2,145,617	868,836
		Total		9,053,016	6,662,712	2,390,304
		Percentage		100.000%	73.597%	26.403%
		Total Number of Customers		266,537	175,074	91,463
		Percentage		100.000%	65.685%	34.315%
		Total Direct Plant		660,067,126	463,006,964	197,060,162
		Percentage		100.000%	70.145%	29.855%
4		Total Four Factor Allocators Percent		400.000%	289.467%	110.533%
				<b>100.000%</b>	<b>72.367%</b>	<b>27.633%</b>
6	Input	Actual Therms Purchased Percent	10-01-2021 thru 09-30-2022	302,602,634 <b>100.000%</b>	203,059,624 <b>67.104%</b>	99,543,010 <b>32.896%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended September 30, 2022  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		90,055,012	75,398,647	9,840,778	4,815,587
	Direct O & M Accts 901 - 935		62,329,960	46,412,847	11,184,472	4,732,641
	Direct O & M Accts 901 - 905 Utility 9 Only		4,438,570	3,135,525	1,303,045	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>156,823,542</b>	<b>124,947,019</b>	<b>22,328,295</b>	<b>9,548,228</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>79.673%</b>	<b>14.238%</b>	<b>6.089%</b>
	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	XXXXXX
	<b>Total</b>		<b>91,701,964</b>	<b>69,838,594</b>	<b>14,311,869</b>	<b>7,551,501</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>76.158%</b>	<b>15.607%</b>	<b>8.235%</b>
	Number of Customers at		777,952	405,775	266,537	105,640
	<b>Percentage</b>		<b>100.000%</b>	<b>52.160%</b>	<b>34.261%</b>	<b>13.579%</b>
	Net Direct Plant		4,171,556,663	3,119,808,181	701,125,169	350,623,313
	<b>Percentage</b>		<b>100.000%</b>	<b>74.788%</b>	<b>16.807%</b>	<b>8.405%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>282.779%</b>	<b>80.913%</b>	<b>36.308%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.695%</b>	<b>20.228%</b>	<b>9.077%</b>

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended September 30, 2022  
Average of Monthly Averages Basis

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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 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	XXXXXX
	Total		31,059,990	0	21,771,392	9,288,598
	Percentage		100.000%	0.000%	70.095%	29.905%
	Direct Labor Accts 580 - 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	XXXXXX
	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)		<b>100.000%</b>	<b>0.000%</b>	<b>68.736%</b>	<b>31.264%</b>

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended September 30, 2022

Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		85,248,538	75,398,647	9,849,891	0
	Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
	Adjustments		0	0	0	0
	<b>Total</b>		<b>142,841,884</b>	<b>121,811,494</b>	<b>21,030,390</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>85.277%</b>	<b>14.723%</b>	<b>0.000%</b>
	Direct Labor Accts 580 - 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
	<b>Total</b>		<b>79,323,635</b>	<b>66,079,652</b>	<b>13,243,983</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>83.304%</b>	<b>16.696%</b>	<b>0.000%</b>
	Number of Customers at		672,312	405,775	266,537	0
	<b>Percentage</b>		<b>100.000%</b>	<b>60.355%</b>	<b>39.645%</b>	<b>0.000%</b>
	Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
	<b>Percentage</b>		<b>100.000%</b>	<b>81.777%</b>	<b>18.223%</b>	<b>0.000%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>310.713%</b>	<b>89.287%</b>	<b>0.000%</b>
9	<b>Average (CD AN/ID/WA)</b>		<b>100.000%</b>	<b>77.679%</b>	<b>22.321%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021	System 274,289,163 <b>100.000%</b>	Washington 184,035,999 <b>67.096%</b>	Idaho 90,253,164 <b>32.904%</b>	
11	Book Depreciation Percent	10-01-2021 thru 09-30-2022	29,495,120 <b>100.000%</b>	21,001,798 <b>71.204%</b>	8,493,322 <b>28.796%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	09-01-2021 thru 09-30-2022	785,867,947 <b>100.000%</b>	555,730,527 <b>70.716%</b>	230,137,420 <b>29.284%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	09-01-2021 thru 09-30-2022	95,209,991 <b>100.000%</b>	76,602,750 <b>80.457%</b>	18,607,241 <b>19.543%</b>	
14	Net Allocated Schedule M's - AMA Percent	10-01-2021 thru 09-30-2022	-43,686,745 <b>100.000%</b>	-30,683,127 <b>70.234%</b>	-13,003,618 <b>29.766%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
99 480000	Residential	179,155,217	0	179,155,217	126,254,107	0	126,254,107	52,901,110	0	52,901,110
99 4812XX	Commercial - Firm & Interruptible	84,383,888	0	84,383,888	60,898,747	0	60,898,747	23,485,141	0	23,485,141
99 4813XX	Industrial-Firm	3,223,904	0	3,223,904	1,941,888	0	1,941,888	1,282,016	0	1,282,016
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	435,019	0	435,019	401,735	0	401,735	33,284	0	33,284
99 499XXX	Unbilled Revenue	(726,876)	0	(726,876)	(414,980)	0	(414,980)	(311,896)	0	(311,896)
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>266,471,152</b>	<b>0</b>	<b>266,471,152</b>	<b>189,081,497</b>	<b>0</b>	<b>189,081,497</b>	<b>77,389,655</b>	<b>0</b>	<b>77,389,655</b>
	<b>OTHER OPERATING REVENUES:</b>									
99 483XXX	Sales for Resale	81,220,581	0	81,220,581	54,108,292	0	54,108,292	27,112,289	0	27,112,289
4 488000	Miscellaneous Service Revenues	6,906	0	6,906	2,610	0	2,610	4,296	0	4,296
99 4893XX	Transportation Revenues	5,748,006	0	5,748,006	5,197,532	0	5,197,532	550,474	0	550,474
99 493000	Rent from Gas Property	(2,209)	0	(2,209)	(1,893)	0	(1,893)	(316)	0	(316)
4 495XXX	Other Gas Revenues	6,698,167	623,903	7,322,070	4,839,922	451,500	5,291,422	1,858,245	172,403	2,030,648
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>93,671,451</b>	<b>623,903</b>	<b>94,295,354</b>	<b>64,146,463</b>	<b>451,500</b>	<b>64,597,963</b>	<b>29,524,988</b>	<b>172,403</b>	<b>29,697,391</b>
	<b>TOTAL GAS REVENUES</b>	<b>360,142,603</b>	<b>623,903</b>	<b>360,766,506</b>	<b>253,227,960</b>	<b>451,500</b>	<b>253,679,460</b>	<b>106,914,643</b>	<b>172,403</b>	<b>107,087,046</b>
	<b>PRODUCTION EXPENSES:</b>									
G-804 804/805	City Gate Purchases	208,790,558	0	208,790,558	138,550,658	0	138,550,658	70,239,900	0	70,239,900
99 808XXX	Net Natural Gas Storage Transactions	(20,943,915)	0	(20,943,915)	(13,493,429)	0	(13,493,429)	(7,450,486)	0	(7,450,486)
99 811000	Gas Used for Products Extraction	(898,530)	0	(898,530)	(597,290)	0	(597,290)	(301,240)	0	(301,240)
10 813000	Other Gas Expenses	197,180	939,278	1,136,458	197,180	630,218	827,398	0	309,060	309,060
99 813010	Gas Technology Institute (GTI) Expenses	125,092	0	125,092	86,620	0	86,620	38,472	0	38,472
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>187,270,385</b>	<b>939,278</b>	<b>188,209,663</b>	<b>124,743,739</b>	<b>630,218</b>	<b>125,373,957</b>	<b>62,526,646</b>	<b>309,060</b>	<b>62,835,706</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
1 814000	Supervision & Engineering	0	(4)	(4)	0	(3)	(3)	0	(1)	(1)
1 824000	Other Expenses	0	878,241	878,241	0	600,102	600,102	0	278,139	278,139
1 837000	Other Equipment	0	1,950,356	1,950,356	0	1,332,678	1,332,678	0	617,678	617,678
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,828,593</b>	<b>2,828,593</b>	<b>0</b>	<b>1,932,777</b>	<b>1,932,777</b>	<b>0</b>	<b>895,816</b>	<b>895,816</b>
G-DEPX	Depreciation Expense-Underground Storage	0	717,414	717,414	0	490,209	490,209	0	227,205	227,205
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	308,740	308,740	0	210,962	210,962	0	97,778	97,778
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>1,026,154</b>	<b>1,026,154</b>	<b>0</b>	<b>701,171</b>	<b>701,171</b>	<b>0</b>	<b>324,983</b>	<b>324,983</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>3,854,747</b>	<b>3,854,747</b>	<b>0</b>	<b>2,633,948</b>	<b>2,633,948</b>	<b>0</b>	<b>1,220,799</b>	<b>1,220,799</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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	
	<b>DISTRIBUTION EXPENSES:</b>										
	<b>OPERATION</b>										
3	870000	Supervision & Engineering	820,096	1,620,041	2,440,137	658,491	1,143,749	1,802,240	161,605	476,292	637,897
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,411,893	949,487	4,361,380	2,228,786	670,338	2,899,124	1,183,107	279,149	1,462,256
3	875000	Measuring & Reg Sta Exp-General	159,451	0	159,451	104,570	0	104,570	54,881	0	54,881
3	876000	Measuring & Reg Sta Exp-Industrial	5,278	0	5,278	4,844	0	4,844	434	0	434
3	877000	Measuring & Reg Sta Exp-City Gate	72,534	0	72,534	34,405	0	34,405	38,129	0	38,129
3	878000	Meter & House Regulator Expenses	716,372	79	716,451	442,430	56	442,486	273,942	23	273,965
3	879000	Customer Installation Expenses	1,673,860	89,272	1,763,132	1,057,656	63,026	1,120,682	616,204	26,246	642,450
3	880000	Other Expenses	1,618,855	457,392	2,076,247	1,336,896	322,919	1,659,815	281,959	134,473	416,432
3	881000	Rents	32	(27,919)	(27,887)	32	(19,711)	(19,679)	0	(8,208)	(8,208)
	<b>MAINTENANCE</b>										
3	885000	Supervision & Engineering	27,564	3,105	30,669	15,330	2,192	17,522	12,234	913	13,147
3	887000	Mains	1,264,188	0	1,264,188	929,311	0	929,311	334,877	0	334,877
3	889000	Measuring & Reg Sta Exp-General	267,291	30,704	297,995	226,990	21,677	248,667	40,301	9,027	49,328
3	890000	Measuring & Reg Sta Exp-Industrial	14,511	1,833	16,344	9,834	1,294	11,128	4,677	539	5,216
3	891000	Measuring & Reg Sta Exp-City Gate	171,903	6,378	178,281	94,446	4,503	98,949	77,457	1,875	79,332
3	892000	Services	1,832,819	0	1,832,819	1,444,641	0	1,444,641	388,178	0	388,178
3	893000	Meters & House Regulators	1,543,599	751,248	2,294,847	1,013,574	530,381	1,543,955	530,025	220,867	750,892
3	894000	Other Equipment	738	202,388	203,126	0	142,886	142,886	738	59,502	60,240
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>		<b>13,600,984</b>	<b>4,084,008</b>	<b>17,684,992</b>	<b>9,602,236</b>	<b>2,883,310</b>	<b>12,485,546</b>	<b>3,998,748</b>	<b>1,200,698</b>	<b>5,199,446</b>
G-DEPX		Depreciation Expense-Distribution	22,198,464	57,432	22,255,896	15,417,500	38,539	15,456,039	6,780,964	18,893	6,799,857
G-OTX		Taxes Other Than FIT	20,786,726	0	20,786,726	17,688,516	0	17,688,516	3,098,210	0	3,098,210
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>		<b>42,985,190</b>	<b>57,432</b>	<b>43,042,622</b>	<b>33,106,016</b>	<b>38,539</b>	<b>33,144,555</b>	<b>9,879,174</b>	<b>18,893</b>	<b>9,898,067</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>56,586,174</b>	<b>4,141,440</b>	<b>60,727,614</b>	<b>42,708,252</b>	<b>2,921,849</b>	<b>45,630,101</b>	<b>13,877,922</b>	<b>1,219,591</b>	<b>15,097,513</b>

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For Twelve Months 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	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	91,635	91,635	0	60,077	60,077	0	31,558	31,558
2	902000	Meter Reading Expenses	355,833	96,879	452,712	255,244	63,515	318,759	100,589	33,364	133,953
2	903XXX	Customer Records & Collection Expenses	474,825	4,646,962	5,121,787	230,648	3,046,595	3,277,243	244,177	1,600,367	1,844,544
2	904000	Uncollectible Accounts	204,579	1	204,580	(6,307)	1	(6,306)	210,886	0	210,886
2	905000	Misc Customer Accounts	0	87,642	87,642	0	57,459	57,459	0	30,183	30,183
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>1,035,237</b>	<b>4,923,119</b>	<b>5,958,356</b>	<b>479,585</b>	<b>3,227,647</b>	<b>3,707,232</b>	<b>555,652</b>	<b>1,695,472</b>	<b>2,251,124</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	11,299,542	90,716	11,390,258	9,724,047	59,474	9,783,521	1,575,495	31,242	1,606,737
2	909000	Advertising	83,883	290,842	374,725	60,184	190,679	250,863	23,699	100,163	123,862
2	910000	Misc Customer Service & Info Exp	0	159,438	159,438	0	104,529	104,529	0	54,909	54,909
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>11,383,425</b>	<b>540,996</b>	<b>11,924,421</b>	<b>9,784,231</b>	<b>354,682</b>	<b>10,138,913</b>	<b>1,599,194</b>	<b>186,314</b>	<b>1,785,508</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	426	426	0	279	279	0	147	147
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>426</b>	<b>426</b>	<b>0</b>	<b>279</b>	<b>279</b>	<b>0</b>	<b>147</b>	<b>147</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	159,864	9,948,521	10,108,385	121,533	7,199,446	7,320,979	38,331	2,749,075	2,787,406
4	921000	Office Supplies & Expenses	652	1,168,462	1,169,114	652	845,581	846,233	0	322,881	322,881
4	922000	Admin. Expenses Transferred - Credit	0	(16,607)	(16,607)	0	(12,018)	(12,018)	0	(4,589)	(4,589)
4	923000	Outside Services Employed	192,488	3,516,557	3,709,045	96,564	2,544,827	2,641,391	95,924	971,730	1,067,654
4	924000	Property Insurance Premium	0	538,308	538,308	0	389,557	389,557	0	148,751	148,751
4	925XXX	Injuries and Damages	19,990	1,593,779	1,613,769	15,038	1,153,370	1,168,408	4,952	440,409	445,361
4	926XXX	Employee Pensions and Benefits	2,082,141	4,946,372	7,028,513	1,551,207	3,579,541	5,130,748	530,934	1,366,831	1,897,765
4	928000	Regulatory Commission Expenses	669,085	224,674	893,759	521,376	162,590	683,966	147,709	62,084	209,793
4	930000	Miscellaneous General Expenses	29,014	1,432,720	1,461,734	22,432	1,036,816	1,059,248	6,582	395,904	402,486
4	931000	Rents	0	127,987	127,987	0	92,620	92,620	0	35,367	35,367
4	935000	Maintenance of General Plant	767,736	3,212,026	3,979,762	670,176	2,324,447	2,994,623	97,560	887,579	985,139
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>3,920,970</b>	<b>26,692,799</b>	<b>30,613,769</b>	<b>2,998,978</b>	<b>19,316,777</b>	<b>22,315,755</b>	<b>921,992</b>	<b>7,376,022</b>	<b>8,298,014</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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
G-DEPX	Depreciation Expense-General Plant	1,739,071	4,782,737	6,521,808	1,594,425	3,461,123	5,055,548	144,646	1,321,614	1,466,260
G-AMTX	Amortization Expense - General Plant - 303000	39,657	86,085	125,742	24,862	62,297	87,159	14,795	23,788	38,583
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	828,482	9,003,183	9,831,665	828,482	6,515,333	7,343,815	0	2,487,850	2,487,850
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306	Regulatory Debit - AMI Amortization	938,767	0	938,767	938,767	0	938,767	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti	357,405	0	357,405	357,405	0	357,405	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	56,398	245,558	301,956	45,173	173,649	218,822	11,225	71,909	83,134
99 407314	Regulatory Debit - FISERVE Amortization	501,483	0	501,483	343,149	0	343,149	158,334	0	158,334
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407407	Reg. Credits-Amortization Depreciation Benefit	(883,573)	0	(883,573)	0	0	0	(883,573)	0	(883,573)
99 407419	Amortization AFUDC Equity Tax Credit	(948,053)	0	(948,053)	(500,716)	0	(500,716)	(447,337)	0	(447,337)
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407447	Regulatory Deferral - COVID-19	325,727	0	325,727	325,727	0	325,727	0	0	0
G-OTX	Taxes Other Than FIT--A&G	613,492	1,331,809	1,945,301	446,516	963,790	1,410,306	166,976	368,019	534,995
	<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>5,703,499</b>	<b>15,449,372</b>	<b>21,152,871</b>	<b>6,538,433</b>	<b>11,176,192</b>	<b>17,714,625</b>	<b>(834,934)</b>	<b>4,273,180</b>	<b>3,438,246</b>
	<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>9,624,469</b>	<b>42,142,171</b>	<b>51,766,640</b>	<b>9,537,411</b>	<b>30,492,969</b>	<b>40,030,380</b>	<b>87,058</b>	<b>11,649,202</b>	<b>11,736,260</b>
	<b>TOTAL EXPENSES BEFORE FIT</b>	<b>265,899,690</b>	<b>56,542,177</b>	<b>322,441,867</b>	<b>187,253,218</b>	<b>40,261,592</b>	<b>227,514,810</b>	<b>78,646,472</b>	<b>16,280,585</b>	<b>94,927,057</b>
	<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>38,324,639</b>			<b>26,164,650</b>			<b>12,159,989</b>
G-FIT	FEDERAL INCOME TAX			(3,816,987)			(2,532,695)			(1,284,292)
G-FIT	DEFERRED FEDERAL INCOME TAX			(1,541,684)			(2,187,871)			646,187
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	<b>GAS NET OPERATING INCOME (LOSS)</b>			<b>43,683,310</b>			<b>30,885,216</b>			<b>12,798,094</b>

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers - AMA	100.000%	65.561%	34.439%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.600%	29.400%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL 10	Actual Annual Throughput	100.000%	67.096%	32.904%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12A</b>
For Twelve Months 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
4	495000	Other Gas Revenue-Miscellaneous	199,035	545,624	744,659	199,035	394,852	593,887	0	150,772	150,772
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,733,500	0	3,733,500	1,891,500	0	1,891,500
4	495100	Entitlement Penalties	0	78,279	78,279	0	56,648	56,648	0	21,631	21,631
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	760,762	0	760,762	1,333,760	0	1,333,760	(572,998)	0	(572,998)
4	495329	Amortization Res Decoupling Deferral	(839,389)	0	(839,389)	(1,195,593)	0	(1,195,593)	356,204	0	356,204
4	495338	Non-Res Decoupling Deferred Rev	1,288,599	0	1,288,599	1,237,663	0	1,237,663	50,936	0	50,936
4	495339	Amortization Non-Res Decoupling	(335,839)	0	(335,839)	(468,443)	0	(468,443)	132,604	0	132,604
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
TOTAL OTHER GAS REVENUES			6,698,168	623,903	7,322,071	4,839,922	451,500	5,291,422	1,858,246	172,403	2,030,649

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12A</b>
For Twelve Months 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
6	804000	Gas Purchases	224,263,321	0	224,263,321	149,396,043	0	149,396,043	74,867,278	0	74,867,278
1	804001	Pipeline Demand Costs	27,617,154	0	27,617,154	18,882,008	0	18,882,008	8,735,146	0	8,735,146
1	804002	Transport Variable Charges	305,655	0	305,655	208,934	0	208,934	96,721	0	96,721
6	804010	Gas Costs - Fixed Hedge	122,090	0	122,090	74,451	0	74,451	47,639	0	47,639
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	498,918	0	498,918	331,623	0	331,623	167,295	0	167,295
6	804018	Merchandise Processing Fee	145,953	0	145,953	96,687	0	96,687	49,266	0	49,266
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(30,516,387)	0	(30,516,387)	(20,210,137)	0	(20,210,137)	(10,306,250)	0	(10,306,250)
6	804700	Gas Costs - Offsystem Bookout	133,199	0	133,199	90,296	0	90,296	42,903	0	42,903
6	804711	Gas Costs - Offsystem Bookout Offset	(133,199)	0	(133,199)	(90,296)	0	(90,296)	(42,903)	0	(42,903)
6	804730	Gas Costs - Intracompany LDC Gas	6,490,028	0	6,490,028	4,296,354	0	4,296,354	2,193,674	0	2,193,674
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	5,552,793	0	5,552,793	4,119,606	0	4,119,606	1,433,187	0	1,433,187
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(25,688,967)	0	(25,688,967)	(18,644,911)	0	(18,644,911)	(7,044,056)	0	(7,044,056)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>208,790,558</b>	<b>0</b>	<b>208,790,558</b>	<b>138,550,658</b>	<b>0</b>	<b>138,550,658</b>	<b>70,239,900</b>	<b>0</b>	<b>70,239,900</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	67.104%	32.896%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	126,445	90,716	217,161	70,690	59,474	130,164	55,755	31,242	86,997
99	908600	Public Purpose Tariff Rider Expense Offset	11,142,957	0	11,142,957	9,613,594	0	9,613,594	1,529,363	0	1,529,363
99	908610	Limited Income Tax Refund Program	90,608	0	90,608	90,608	0	90,608	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(60,468)	0	(60,468)	(50,845)	0	(50,845)	(9,623)	0	(9,623)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			11,299,542	90,716	11,390,258	9,724,047	59,474	9,783,521	1,575,495	31,242	1,606,737

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.561%	34.439%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months 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 Cost of Debt		2.557%	2.559%
	Total Weighted Cost		2.557%	2.559%
G-APL	Net Rate Base	682,346,292	486,602,912	195,743,380
	Interest Deduction for FIT Calculation	17,451,509	12,442,436	5,009,073
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12A</b>
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	360,766,506	253,679,460	107,087,046
G-OPS	Operating & Maintenance Expense	257,220,220	175,954,459	81,265,761
G-OPS	Book Deprec/Amort and Reg Amortizations	42,180,880	32,250,567	9,930,313
G-OTX	Taxes Other than FIT	23,040,767	19,309,784	3,730,983
	Net Operating Income Before FIT	38,324,639	26,164,650	12,159,989
G-INT	Less: Interest Expense	17,451,509	12,442,436	5,009,073
G-OTX	Less: Idaho ITC Deferral & Amortization	(58)	0	(58)
G-SCM	Schedule M Adjustments	(39,049,199)	(25,782,664)	(13,266,535)
	Taxable Net Operating Income	(18,176,127)	(12,060,450)	(6,115,677)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(3,816,987)	(2,532,695)	(1,284,292)
G-DTE	Deferred FIT	5,893,576	4,238,566	1,655,010
G-DTE	Customer Tax Credit Amortization	(7,435,260)	(6,426,437)	(1,008,823)
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(5,358,671)	(4,720,566)	(638,105)
	ALLOCATION RATIOS:			
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>		<b>G-SCM-12A</b>
For Twelve Months 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
	997000	Book Depreciation & Amortization	24,805,675	14,646,849	39,452,524	17,865,270	10,567,501	28,432,771	6,940,405	4,079,348	11,019,753
12	997001	Contributions In Aid of Construction	0	1,680,717	1,680,717	0	1,188,536	1,188,536	0	492,181	492,181
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	503,571	503,571	0	356,105	356,105	0	147,466	147,466
99	997010	Deferred Gas Credit and Refunds	(20,136,174)	0	(20,136,174)	(14,525,305)	0	(14,525,305)	(5,610,869)	0	(5,610,869)
12	997016	Redemption Expense Amortization	0	57,515	57,515	0	40,672	40,672	0	16,843	16,843
99	997018	DSM Tariff Rider	(1,814,895)	3,675	(1,811,220)	(1,119,238)	2,599	(1,116,639)	(695,657)	1,076	(694,581)
12	997020	FAS87 Current Pension Accrual	0	(1,003,794)	(1,003,794)	0	(709,843)	(709,843)	0	(293,951)	(293,951)
12	997027	Customer Uncollectibles	292,870	(1,040,947)	(748,077)	40,722	(736,116)	(695,394)	252,148	(304,831)	(52,683)
99	997031	Decoupling Mechanism	(874,132)	0	(874,132)	(907,387)	0	(907,387)	33,255	0	33,255
12	997032	Interest Rate Swaps	0	(2,313,642)	(2,313,642)	0	(1,636,115)	(1,636,115)	0	(677,527)	(677,527)
12	997035	Leases	0	22,094	22,094	0	15,989	15,989	0	6,105	6,105
12	997048	AFUDC	0	(462,914)	(462,914)	0	(327,354)	(327,354)	0	(135,560)	(135,560)
12	997049	Tax Depreciation	0	(38,475,417)	(38,475,417)	0	(27,208,276)	(27,208,276)	0	(11,267,141)	(11,267,141)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(60,468)	0	(60,468)	(50,845)	0	(50,845)	(9,623)	0	(9,623)
12	997080	Book Transportation Depreciation	0	3,749,186	3,749,186	0	2,651,274	2,651,274	0	1,097,912	1,097,912
12	997081	Deferred Compensation	0	(14,919)	(14,919)	0	(10,550)	(10,550)	0	(4,369)	(4,369)
4	997082	Meal Disallowances	0	11,616	11,616	0	8,406	8,406	0	3,210	3,210
12	997083	Paid Time Off	0	145,127	145,127	0	102,628	102,628	0	42,499	42,499
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(8,800,000)	(8,800,000)	0	(6,223,008)	(6,223,008)	0	(2,576,992)	(2,576,992)
99	997105	WA Nat Gas Line Extension	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99	997107	MDM System	1,296,172	0	1,296,172	1,296,172	0	1,296,172	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	501,483	128,111	629,594	343,149	90,595	433,744	158,334	37,516	195,850
12	997111	Capitalized Transportation	0	(67,034)	(67,034)	0	(47,404)	(47,404)	0	(19,630)	(19,630)
12	997114	AFUDC Debt CWIP	0	116,258	116,258	0	82,213	82,213	0	34,045	34,045
12	997115	AFUDC Equity DFIR Deferral	(948,053)	0	(948,053)	(500,716)	0	(500,716)	(447,337)	0	(447,337)
12	997118	Depreciation Study Deferral	(883,573)	0	(883,573)	0	0	0	(883,573)	0	(883,573)
12	997119	AFUDC Tax CPI	0	470,286	470,286	0	332,567	332,567	0	137,719	137,719
12	997120	Transportation Tax Disallowance	0	25,379	25,379	0	17,947	17,947	0	7,432	7,432
12	997125	COVID-19	323,998	0	323,998	323,998	0	323,998	0	0	0
12	997126	Prepaid Expenses	0	(8,905)	(8,905)	0	(6,297)	(6,297)	0	(2,608)	(2,608)
12	997127	CARES Act SS Deferral	0	(424,879)	(424,879)	0	(300,457)	(300,457)	0	(124,422)	(124,422)
12	997128	Meters Expensed	0	(6,859,678)	(6,859,678)	0	(4,850,890)	(4,850,890)	0	(2,008,788)	(2,008,788)
12	997129	Mixed Service Costs (IDD#5)	0	(5,775,000)	(5,775,000)	0	(4,083,849)	(4,083,849)	0	(1,691,151)	(1,691,151)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>4,637,546</b>	<b>(43,686,745)</b>	<b>(39,049,199)</b>	<b>4,900,463</b>	<b>(30,683,127)</b>	<b>(25,782,664)</b>	<b>(262,917)</b>	<b>(13,003,618)</b>	<b>(13,266,535)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers - AMA	100.000%	65.561%	34.439%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	67.104%	32.896%
G-ALL	11	Book Depreciation	100.000%	71.204%	28.796%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.716%	29.284%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended September 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	2,609,846	1,845,579	764,267
99	410100	Deferred Federal Income Tax Exp	4,773,545	3,322,755	1,450,790
		<b>SUBTOTAL</b>	<b>7,383,391</b>	<b>5,168,334</b>	<b>2,215,057</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,103,110)	(1,487,187)	(615,923)
99	411100	Deferred Federal Income Tax Exp	(1,044,465)	(600,316)	(444,149)
		<b>SUBTOTAL</b>	<b>(3,147,575)</b>	<b>(2,087,503)</b>	<b>(1,060,072)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,657,760	1,157,735	500,025
		<b>SUBTOTAL</b>	<b>1,657,760</b>	<b>1,157,735</b>	<b>500,025</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>5,893,576</b>	<b>4,238,566</b>	<b>1,655,010</b>
99	411193	Customer Tax Credit Amortization	(7,435,260)	(6,426,437)	(1,008,823)
		<b>SUBTOTAL</b>	<b>(7,435,260)</b>	<b>(6,426,437)</b>	<b>(1,008,823)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.716%	29.284%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12A</b>
For Twelve Months 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
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	308,740	308,740	0	210,962	210,962	0	97,778	97,778
		TOTAL UNDERGROUND STORAGE TAX	0	308,740	308,740	0	210,962	210,962	0	97,778	97,778
		DISTRIBUTION									
99	408110	State Excise Tax	7,373,172	0	7,373,172	7,373,172	0	7,373,172	0	0	0
99	408120	Municipal Occupation & License Tax	8,209,773	0	8,209,773	6,858,466	0	6,858,466	1,351,307	0	1,351,307
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	5,216,620	0	5,216,620	3,456,731	0	3,456,731	1,759,889	0	1,759,889
99	409100	State Income Tax	(12,781)	0	(12,781)	147	0	147	(12,928)	0	(12,928)
99	411410	State Income Tax-ITC Deferred	5,067	0	5,067	0	0	0	5,067	0	5,067
99	411420	State Income Tax-ITC Amortization	(5,125)	0	(5,125)	0	0	0	(5,125)	0	(5,125)
		TOTAL DISTRIBUTION TAX	20,786,726	0	20,786,726	17,688,516	0	17,688,516	3,098,210	0	3,098,210
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	613,492	1,331,809	1,945,301	446,516	963,790	1,410,306	166,976	368,019	534,995
		TOTAL A&G TAX	613,492	1,331,809	1,945,301	446,516	963,790	1,410,306	166,976	368,019	534,995
		TOTAL TAXES OTHER THAN FIT	21,400,218	1,640,549	23,040,767	18,135,032	1,174,752	19,309,784	3,265,186	465,797	3,730,983

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
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**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended September 30, 2022  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-12A**

**AVISTA UTILITIES**

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,302,004	3,096,115	1,022,594	942,221	1,964,815	771,517	359,783	1,131,300
4	3031XX	Misc Intangible IT Plant (3031XX)	4,183,530	58,860,764	63,044,294	4,183,530	42,595,769	46,779,299	0	16,264,995	16,264,995
<b>TOTAL INTANGIBLE PLANT</b>			<b>5,977,641</b>	<b>60,162,768</b>	<b>66,140,409</b>	<b>5,206,124</b>	<b>43,537,990</b>	<b>48,744,114</b>	<b>771,517</b>	<b>16,624,778</b>	<b>17,396,295</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	915,634	915,634	0	376,369	376,369
1	351XXX	Structures & Improvements	0	2,515,814	2,515,814	0	1,719,056	1,719,056	0	796,758	796,758
1	352XXX	Wells	0	23,136,944	23,136,944	0	15,809,474	15,809,474	0	7,327,470	7,327,470
1	353000	Lines	0	2,058,788	2,058,788	0	1,406,770	1,406,770	0	652,018	652,018
1	354000	Compressor Station Equipment	0	15,031,573	15,031,573	0	10,271,074	10,271,074	0	4,760,499	4,760,499
1	355000	Measuring & Regulating Equipment	0	1,640,174	1,640,174	0	1,120,731	1,120,731	0	519,443	519,443
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,654,047	2,654,047	0	1,813,510	1,813,510	0	840,537	840,537
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>48,874,486</b>	<b>48,874,486</b>	<b>0</b>	<b>33,428,745</b>	<b>33,428,745</b>	<b>0</b>	<b>15,445,741</b>	<b>15,445,741</b>
<b>DISTRIBUTION PLANT:</b>											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	667,200	0	667,200	495,577	0	495,577	171,623	0	171,623
6	375000	Structures & Improvements	1,562,168	0	1,562,168	912,673	0	912,673	649,495	0	649,495
6	376000	Mains	441,241,374	2,518,938	443,760,312	294,426,772	1,690,308	296,117,080	146,814,602	828,630	147,643,232
6	378000	Measuring & Reg Station Equip-General	7,218,570	0	7,218,570	4,613,180	0	4,613,180	2,605,390	0	2,605,390
6	379000	Measuring & Reg Station Equip-City Gate	6,631,565	0	6,631,565	1,930,447	0	1,930,447	4,701,118	0	4,701,118
6	380000	Services	325,340,948	0	325,340,948	223,748,477	0	223,748,477	101,592,471	0	101,592,471
6	381XXX	Meters	112,783,015	0	112,783,015	80,746,216	0	80,746,216	32,036,799	0	32,036,799
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	4,048,265	0	4,048,265	2,992,620	0	2,992,620	1,055,645	0	1,055,645
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>899,581,700</b>	<b>2,518,938</b>	<b>902,100,638</b>	<b>609,929,887</b>	<b>1,690,308</b>	<b>611,620,195</b>	<b>289,651,813</b>	<b>828,630</b>	<b>290,480,443</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	3,367,469	2,559,835	5,927,304	3,269,872	1,852,476	5,122,348	97,597	707,359	804,956
4	390XXX	Structures & Improvements	29,691,990	28,364,330	58,056,320	27,956,079	20,526,415	48,482,494	1,735,911	7,837,915	9,573,826
4	391XXX	Office Furniture & Equipment	1,397,189	15,091,547	16,488,736	1,394,983	10,921,300	12,316,283	2,206	4,170,247	4,172,453
4	392XXX	Transportation Equipment	13,907,954	5,043,310	18,951,264	10,503,766	3,649,692	14,153,458	3,404,188	1,393,618	4,797,806
4	393000	Stores Equipment	377,612	1,040,692	1,418,304	321,863	753,118	1,074,981	55,749	287,574	343,323
4	394000	Tools, Shop & Garage Equipment	3,176,797	7,661,904	10,838,701	2,579,459	5,544,690	8,124,149	597,338	2,117,214	2,714,552
4	395XXX	Laboratory Equipment	106,253	556,389	662,642	106,253	402,642	508,895	0	153,747	153,747
4	396XXX	Power Operated Equipment	3,548,907	1,068,654	4,617,561	2,593,144	773,353	3,366,497	955,763	295,301	1,251,064
4	397XXX	Communications Equipment	4,630,139	17,962,777	22,592,916	3,511,574	12,999,123	16,510,697	1,118,565	4,963,654	6,082,219
4	398000	Miscellaneous Equipment	1,914	141,678	143,592	0	102,528	102,528	1,914	39,150	41,064
<b>TOTAL GENERAL PLANT</b>			<b>60,206,224</b>	<b>79,491,116</b>	<b>139,697,340</b>	<b>52,236,993</b>	<b>57,525,337</b>	<b>109,762,330</b>	<b>7,969,231</b>	<b>21,965,779</b>	<b>29,935,010</b>

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended September 30, 2022  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-12A**

**AVISTA UTILITIES**

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	965,765,565	191,047,308	1,156,812,873	667,373,004	136,182,380	803,555,384	298,392,561	54,864,928	353,257,489
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,660,694)	(18,660,694)	0	(12,750,852)	(12,750,852)	0	(5,909,842)	(5,909,842)
G-ADEP		Distribution Plant	(273,161,615)	(1,980,429)	(275,142,044)	(176,192,921)	(1,328,947)	(177,521,868)	(96,968,694)	(651,482)	(97,620,176)
G-ADEP		General Plant	(18,172,425)	(26,314,924)	(44,487,349)	(14,116,259)	(19,043,321)	(33,159,580)	(4,056,166)	(7,271,603)	(11,327,769)
		TOTAL ACCUMULATED DEPRECIATION	(291,334,040)	(46,956,047)	(338,290,087)	(190,309,180)	(33,123,120)	(223,432,300)	(101,024,860)	(13,832,927)	(114,857,787)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(445,907)	(986,535)	(1,432,442)	(296,954)	(713,926)	(1,010,880)	(148,953)	(272,609)	(421,562)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,847,916)	(28,374,482)	(31,222,398)	(2,847,916)	(20,533,762)	(23,381,678)	0	(7,840,720)	(7,840,720)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(3,293,823)	(29,361,017)	(32,654,840)	(3,144,870)	(21,247,688)	(24,392,558)	(148,953)	(8,113,329)	(8,262,282)
		TOTAL ACCUMULATED DEPR/AMORT	(294,627,863)	(76,317,064)	(370,944,927)	(193,454,050)	(54,370,808)	(247,824,858)	(101,173,813)	(21,946,256)	(123,120,069)
		NET GAS UTILITY PLANT before DFIT	671,137,702	114,730,244	785,867,946	473,918,954	81,811,572	555,730,526	197,218,748	32,918,672	230,137,420
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,198,274)	(103,198,274)	0	(72,977,691)	(72,977,691)	0	(30,220,583)	(30,220,583)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,924,428)	(15,924,428)	0	(11,520,889)	(11,520,889)	0	(4,403,539)	(4,403,539)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(818,217)	(818,217)	0	(592,119)	(592,119)	0	(226,098)	(226,098)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	76,509	76,509	0	55,367	55,367	0	21,142	21,142
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(277,066)	(277,066)	0	(195,930)	(195,930)	0	(81,136)	(81,136)
		TOTAL ACCUMULATED DFIT	0	(120,141,476)	(120,141,476)	0	(85,231,262)	(85,231,262)	0	(34,910,214)	(34,910,214)
		NET GAS UTILITY PLANT	671,137,702	(5,411,232)	665,726,470	473,918,954	(3,419,690)	470,499,264	197,218,748	(1,991,542)	195,227,206

**ALLOCATION RATIOS:**

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	67.104%	32.896%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.716%	29.284%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months 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
G-PLT		NET GAS PLANT IN SERVICE	671,137,702	(5,411,232)	665,726,470	473,918,954	(3,419,690)	470,499,264	197,218,748	(1,991,542)	195,227,206
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332	Regulatory Asset - AFUDC	1,234,701	2,169,664	3,404,365	760,599	1,570,121	2,330,720	474,102	599,543	1,073,645
4	182318	Accumulated Amortization - AFUDC	(246,352)	(871,457)	(1,117,809)	(179,430)	(630,666)	(810,096)	(66,922)	(240,791)	(307,713)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,916,036	3,916,036	0	1,815,028	1,815,028
1	164100	Gas Inventory--Jackson Prairie	0	19,193,161	19,193,161	0	13,114,687	13,114,687	0	6,078,474	6,078,474
1	164115	Gas Inventory--Clay Basin	0	96,380	96,380	0	69,747	69,747	0	26,633	26,633
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,500,675	0	3,500,675	3,500,675	0	3,500,675	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	8,371,408	0	8,371,408	8,371,408	0	8,371,408	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,666,587)	0	(1,666,587)	(1,666,587)	0	(1,666,587)	0	0	0
4	252000	Customer Advances	(1,158)	5	(1,153)	(1,158)	4	(1,154)	0	1	1
99	254393	Regulatory Liability-Customer Tax Credit	(35,563,833)	0	(35,563,833)	(23,950,564)	0	(23,950,564)	(11,613,269)	0	(11,613,269)
99	190393	ADFIT-Customer Tax Credit	7,468,404	0	7,468,404	5,029,618	0	5,029,618	2,438,786	0	2,438,786
99	235199	Customer Deposits	(655)	0	(655)	(655)	0	(655)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	5,929,367	0	5,929,367	5,929,367	0	5,929,367	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,245,167)	0	(1,245,167)	(1,245,167)	0	(1,245,167)	0	0	0
C-WKC		Working Capital	2,520,202	0	2,520,202	1,515,613	0	1,515,613	1,004,589	0	1,004,589
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(9,698,995)	26,318,817	16,619,822	(1,936,281)	18,039,929	16,103,648	(7,762,714)	8,278,888	516,174
		NET RATE BASE	661,438,707	20,907,585	682,346,292	471,982,673	14,620,239	486,602,912	189,456,034	6,287,346	195,743,380

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months 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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	3,258,256	3,258,256												
Steam (ED-ID)	4,326,002	4,326,002												
Steam (ED-WA)	11,848,513	11,848,513												
Hydro (ED-AN)	15,487,755	15,487,755												
Other (ED-AN)	10,977,700	10,977,700												
<b>Total Electric Production</b>	<b>45,898,226</b>	<b>45,898,226</b>												
<b>Electric Transmission</b>														
ED-AN	18,714,967	18,714,967												
ED-ID	274,641	274,641												
ED-WA	518,169	518,169												
<b>Total Electric Transmission</b>	<b>19,507,777</b>	<b>19,507,777</b>												
<b>Electric Distribution</b>														
ED-AN	85,259	85,259												
ED-ID	19,136,785	19,136,785												
ED-WA	36,531,206	36,531,206												
<b>Total Electric Distribution</b>	<b>55,753,250</b>	<b>55,753,250</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	717,414		717,414			717,414	717,414		490,209	490,209		227,205	227,205	
GD-OR	124,956			124,956										
<b>Total Gas Underground Storage</b>	<b>842,370</b>		<b>717,414</b>	<b>124,956</b>		<b>717,414</b>	<b>717,414</b>		<b>490,209</b>	<b>490,209</b>		<b>227,205</b>	<b>227,205</b>	
<b>Gas Distribution</b>														
6 GD-AN	57,432		57,432			57,432	57,432		38,539	38,539		18,893	18,893	
GD-ID	6,780,964		6,780,964			6,780,964	6,780,964				6,780,964		6,780,964	
GD-WA	15,417,500		15,417,500			15,417,500	15,417,500	15,417,500		15,417,500				
GD-OR	10,164,142			10,164,142										
<b>Total Gas Distribution</b>	<b>32,420,038</b>		<b>22,255,896</b>	<b>10,164,142</b>		<b>22,198,464</b>	<b>22,255,896</b>	<b>15,417,500</b>	<b>38,539</b>	<b>15,456,039</b>		<b>6,780,964</b>	<b>18,893</b>	<b>6,799,857</b>
<b>General Plant</b>														
ED-AN	2,979,099	2,979,099												
ED-ID	508,725	508,725												
ED-WA	1,209,796	1,209,796												
7,4 CD-AA	21,485,359	15,189,075	4,346,058	1,950,226		4,346,058	4,346,058		3,145,112	3,145,112		1,200,946	1,200,946	
9,4 CD-AN	644,539	500,665	143,874			143,874	143,874		104,117	104,117		39,757	39,757	
9 CD-ID	475,898	369,668	106,230			106,230	106,230				106,230		106,230	
9 CD-WA	2,249,424	1,747,308	502,116			502,116	502,116	502,116		502,116				
8,4 GD-AA	380,130		261,286	118,844		261,286	261,286		189,085	189,085		72,201	72,201	
4 GD-AN	31,519		31,519			31,519	31,519		22,809	22,809		8,710	8,710	
GD-ID	38,416		38,416			38,416	38,416				38,416		38,416	
GD-WA	1,092,309		1,092,309			1,092,309	1,092,309	1,092,309		1,092,309				
GD-OR	207,011			207,011										
<b>Total General Plant</b>	<b>31,302,225</b>	<b>22,504,336</b>	<b>6,521,808</b>	<b>2,276,081</b>		<b>1,739,071</b>	<b>4,782,737</b>	<b>6,521,808</b>	<b>1,594,425</b>	<b>3,461,123</b>	<b>5,055,548</b>	<b>144,646</b>	<b>1,321,614</b>	<b>1,466,260</b>
<b>Total Depreciation Expense</b>	<b>185,723,886</b>	<b>143,663,589</b>	<b>29,495,118</b>	<b>12,565,179</b>		<b>23,937,535</b>	<b>5,557,583</b>	<b>29,495,118</b>	<b>17,011,925</b>	<b>3,989,871</b>	<b>21,001,796</b>	<b>6,925,610</b>	<b>1,567,712</b>	<b>8,493,322</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 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor		0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor		77.679%	22.321%	0.000%	6 Actual Therms Purchased	67.104%	32.896%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12A</b>
For Twelve Months 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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	918,399	918,399												
Misc Intangible Plt (303000) ED-AN	259,196	259,196												
<b>Total Production/Transmission</b>	<b>1,177,595</b>	<b>1,177,595</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	108,094	108,094												
Misc Intangible Plt (303000) ED-WA	5,866	5,866												
<b>Total Distribution</b>	<b>113,960</b>	<b>113,960</b>												
<b>General Plant - 303000</b>														
7,4 CD-AA	414,833	293,266	83,913	37,654		83,913	83,913		60,725	60,725		23,188	23,188	
9,4 CD-AN	9,729	7,557	2,172			2,172	2,172		1,572	1,572		600	600	
GD-ID	14,795		14,795		14,795		14,795				14,795		14,795	
GD-WA	24,862		24,862		24,862		24,862	24,862		24,862				
GD-OR	8,065			8,065										
<b>Total General Plant - 303000</b>	<b>472,284</b>	<b>300,823</b>	<b>125,742</b>	<b>45,719</b>	<b>39,657</b>	<b>86,085</b>	<b>125,742</b>	<b>24,862</b>	<b>62,297</b>	<b>87,159</b>	<b>14,795</b>	<b>23,788</b>	<b>38,583</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	44,067,454	31,153,486	8,913,965	4,000,003		8,913,965	8,913,965		6,450,769	6,450,769		2,463,196	2,463,196	
9,4 CD-AN	124,764	96,914	27,850			27,850	27,850		20,154	20,154		7,696	7,696	
9,4 CD-ID	0	0	0		0		0				0		0	
9,4 CD-WA	3,711,506	2,883,024	828,482		828,482		828,482	828,482		828,482			0	
ED-AN	5,681,915	5,681,915												
ED-ID	0	0												
ED-WA	912,279	912,279												
8,4 GD-AA	89,280		61,368	27,912		61,368	61,368		44,410	44,410		16,958	16,958	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	2,040			2,040										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>54,589,238</b>	<b>40,727,618</b>	<b>9,831,665</b>	<b>4,029,955</b>	<b>828,482</b>	<b>9,003,183</b>	<b>9,831,665</b>	<b>828,482</b>	<b>6,515,333</b>	<b>7,343,815</b>	<b>0</b>	<b>2,487,850</b>	<b>2,487,850</b>	
<b>Gas Underground Storage</b>														
1 GD-AN	0		0			0	0		0	0		0	0	
<b>Total Gas Underground Storage</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>														
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0	
4 ED-AN	422,431	422,431												
GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>	<b>422,431</b>	<b>422,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Amortization Expense</b>	<b>56,775,508</b>	<b>42,742,427</b>	<b>9,957,407</b>	<b>4,075,674</b>	<b>868,139</b>	<b>9,089,268</b>	<b>9,957,407</b>	<b>853,344</b>	<b>6,577,630</b>	<b>7,430,974</b>	<b>14,795</b>	<b>2,511,638</b>	<b>2,526,433</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 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Rat	72.367%	27.633%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months 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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	(75,430,146)	(75,430,146)												
Steam (ED-ID)	(93,603,024)	(93,603,024)												
Steam (ED-WA)	(179,321,950)	(179,321,950)												
Hydro (ED-AN)	(177,110,885)	(177,110,885)												
Other (ED-AN)	(161,567,601)	(161,567,601)												
<b>Total Electric Production</b>	<b>(687,033,606)</b>	<b>(687,033,606)</b>												
<b>Electric Transmission</b>														
ED-AN	(228,193,734)	(228,193,734)												
ED-ID	(10,397,085)	(10,397,085)												
ED-WA	(16,342,086)	(16,342,086)												
<b>Total Electric Transmission</b>	<b>(254,932,905)</b>	<b>(254,932,905)</b>												
<b>Electric Distribution</b>														
ED-AN	(433,019)	(433,019)												
ED-ID	(265,424,415)	(265,424,415)												
ED-WA	(434,022,791)	(434,022,791)												
<b>Total Electric Distribution</b>	<b>(699,880,225)</b>	<b>(699,880,225)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(18,660,694)		(18,660,694)			(18,660,694)	(18,660,694)		(12,750,852)	(12,750,852)		(5,909,842)	(5,909,842)	
GD-OR	(1,548,588)			(1,548,588)										
<b>Total Gas Underground Storage</b>	<b>(20,209,282)</b>		<b>(18,660,694)</b>	<b>(1,548,588)</b>		<b>(18,660,694)</b>	<b>(18,660,694)</b>		<b>(12,750,852)</b>	<b>(12,750,852)</b>		<b>(5,909,842)</b>	<b>(5,909,842)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,980,429)		(1,980,429)			(1,980,429)	(1,980,429)		(1,328,947)	(1,328,947)		(651,482)	(651,482)	
GD-ID	(96,968,694)		(96,968,694)			(96,968,694)	(96,968,694)				(96,968,694)		(96,968,694)	
GD-WA	(176,192,921)		(176,192,921)			(176,192,921)	(176,192,921)	(176,192,921)						
GD-OR	(133,749,247)			(133,749,247)										
<b>Total Gas Distribution</b>	<b>(408,891,291)</b>		<b>(275,142,044)</b>	<b>(133,749,247)</b>		<b>(273,161,615)</b>	<b>(1,980,429)</b>	<b>(275,142,044)</b>	<b>(176,192,921)</b>	<b>(1,328,947)</b>	<b>(177,521,868)</b>	<b>(96,968,694)</b>	<b>(651,482)</b>	<b>(97,620,176)</b>
<b>General Plant</b>														
ED-AN	(38,274,773)	(38,274,773)												
ED-ID	(13,034,367)	(13,034,367)												
ED-WA	(24,468,429)	(24,468,429)												
7.4 CD-AA	(94,536,540)	(66,832,607)	(19,122,851)	(8,581,082)		(19,122,851)	(19,122,851)		(13,838,634)	(13,838,634)		(5,284,217)	(5,284,217)	
9.4 CD-AN	(8,220,956)	(6,385,874)	(1,835,082)			(1,835,082)	(1,835,082)		(1,327,994)	(1,327,994)		(507,088)	(507,088)	
9 CD-ID	(7,282,242)	(5,656,700)	(1,625,542)			(1,625,542)	(1,625,542)				(1,625,542)		(1,625,542)	
9 CD-WA	(10,217,733)	(7,936,931)	(2,280,802)			(2,280,802)	(2,280,802)	(2,280,802)						
8.4 GD-AA	(2,350,989)		(1,615,976)	(735,013)		(1,615,976)	(1,615,976)		(1,169,433)	(1,169,433)		(446,543)	(446,543)	
4 GD-AN	(3,741,015)		(3,741,015)			(3,741,015)	(3,741,015)		(2,707,260)	(2,707,260)		(1,033,755)	(1,033,755)	
GD-ID	(2,430,624)		(2,430,624)			(2,430,624)	(2,430,624)				(2,430,624)		(2,430,624)	
GD-WA	(11,835,457)		(11,835,457)			(11,835,457)	(11,835,457)	(11,835,457)						
GD-OR	(5,466,900)			(5,466,900)										
<b>Total General Plant</b>	<b>(221,860,025)</b>	<b>(162,589,681)</b>	<b>(44,487,349)</b>	<b>(14,782,995)</b>		<b>(18,172,425)</b>	<b>(26,314,924)</b>	<b>(44,487,349)</b>	<b>(14,116,259)</b>	<b>(19,043,321)</b>	<b>(33,159,580)</b>	<b>(4,056,166)</b>	<b>(7,271,603)</b>	<b>(11,327,769)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,292,807,334)</b>	<b>(1,804,436,417)</b>	<b>(338,290,087)</b>	<b>(150,080,830)</b>		<b>(291,334,040)</b>	<b>(46,956,047)</b>	<b>(338,290,087)</b>	<b>(190,309,180)</b>	<b>(33,123,120)</b>	<b>(223,432,300)</b>	<b>(101,024,860)</b>	<b>(13,832,927)</b>	<b>(114,857,787)</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 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor		0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor		77.679%	22.321%	0.000%	6 Actual Therms Purchased	67.104%	32.896%

RESULTS OF OPERATIONS  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
 For Twelve Months Ended September 30, 2022  
 Average of Monthly Averages Basis

Report ID:  
**G-AAMT-12A**

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(14,962,954)	(14,962,954)											
Misc Intangible Plt (303000)	ED-AN	(2,623,958)	(2,623,958)											
<b>Total Production/Transmission</b>		<b>(17,586,912)</b>	<b>(17,586,912)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(312,233)	(312,233)											
Misc Intangible Plt (303000)	ED-WA	(61,738)	(61,738)											
<b>Total Distribution</b>		<b>(373,971)</b>	<b>(373,971)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,724,665)	(3,340,102)	(955,705)	(428,858)		(955,705)	(955,705)		(691,615)	(691,615)		(264,090)	(264,090)
9,4	CD-AN	(138,116)	(107,286)	(30,830)			(30,830)	(30,830)		(22,311)	(22,311)		(8,519)	(8,519)
	GD-ID	(148,953)		(148,953)			(148,953)	(148,953)					(148,953)	(148,953)
	GD-WA	(296,954)		(296,954)			(296,954)	(296,954)		(296,954)	(296,954)			
	GD-OR	(122,952)			(122,952)									
<b>Total General Plant - 303000</b>		<b>(5,431,640)</b>	<b>(3,447,388)</b>	<b>(1,432,442)</b>	<b>(551,810)</b>	<b>(445,907)</b>	<b>(986,535)</b>	<b>(1,432,442)</b>	<b>(296,954)</b>	<b>(713,926)</b>	<b>(1,010,880)</b>	<b>(148,953)</b>	<b>(272,609)</b>	<b>(421,562)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(139,235,222)	(98,432,340)	(28,164,501)	(12,638,381)		(28,164,501)	(28,164,501)		(20,381,805)	(20,381,805)		(7,782,696)	(7,782,696)
9,4	CD-AN	(332,450)	(258,241)	(74,209)			(74,209)	(74,209)		(53,703)	(53,703)		(20,506)	(20,506)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(12,758,336)	(9,910,420)	(2,847,916)		(2,847,916)	(2,847,916)	(2,847,916)			(2,847,916)	0	0	0
	ED-AN	(12,462,525)	(12,462,525)											
	ED-ID	0	0											
	ED-WA	(1,312,356)	(1,312,356)											
8,4	GD-AA	(197,527)		(135,772)	(61,755)		(135,772)	(135,772)		(98,254)	(98,254)		(37,518)	(37,518)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(85)			(85)									
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(166,298,501)</b>	<b>(122,375,882)</b>	<b>(31,222,398)</b>	<b>(12,700,221)</b>	<b>(2,847,916)</b>	<b>(28,374,482)</b>	<b>(31,222,398)</b>	<b>(2,847,916)</b>	<b>(20,533,762)</b>	<b>(23,381,678)</b>	<b>0</b>	<b>(7,840,720)</b>	<b>(7,840,720)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(842,981)	(842,981)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(842,981)</b>	<b>(842,981)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(190,534,005)</b>	<b>(144,627,134)</b>	<b>(32,654,840)</b>	<b>(13,252,031)</b>	<b>(3,293,823)</b>	<b>(29,361,017)</b>	<b>(32,654,840)</b>	<b>(3,144,870)</b>	<b>(21,247,688)</b>	<b>(24,392,558)</b>	<b>(148,953)</b>	<b>(8,113,329)</b>	<b>(8,262,282)</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 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%			



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North 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	0
99		GD-WA / ID / AN	3,071,707	0	0	0	0	3,071,707	0	0	0	3,071,707	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034	
9		CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0	
		TOTAL ACCOUNT	18,713,897	811,811	701,906	9,345,324	10,859,041	3,269,872	97,597	2,559,836	5,927,305	845,517	1,082,034	1,927,551	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,090,608	8,294,951	2,811,720	8,983,937	20,090,608	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,244,821	0	0	0	0	25,244,821	0	0	0	25,244,821	0	0	
99		GD-OR / AS	4,176,026	0	0	0	0	0	0	0	0	4,176,026	0	4,176,026	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,499,386	0	0	90,842,641	90,842,641	0	0	25,992,856	25,992,856	0	11,663,889	11,663,889	
9		CD-WA / ID / AN	30,546,739	9,434,867	6,040,770	8,252,459	23,728,096	2,711,258	1,735,911	2,371,474	6,818,643	0	0	0	
		TOTAL ACCOUNT	208,557,580	17,729,818	8,852,490	108,079,037	134,661,345	27,956,079	1,735,911	28,364,330	58,056,320	4,176,026	11,663,889	15,839,915	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,373,032	541,899	7,798	1,823,335	2,373,032	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	160,078	0	0	0	0	160,078	0	0	0	160,078	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	73,156,536	0	0	51,718,013	51,718,013	0	0	14,798,104	14,798,104	0	6,640,419	6,640,419	
9		CD-WA / ID / AN	5,866,588	4,297,327	7,675	252,046	4,557,048	1,234,905	2,206	72,429	1,309,540	0	0	0	
		TOTAL ACCOUNT	81,889,884	4,839,226	15,473	53,793,394	58,648,093	1,394,983	2,206	15,091,547	16,488,736	12,109	6,740,946	6,753,055	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	57,305,806	25,217,524	11,347,106	20,741,176	57,305,806	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,785,772	0	0	0	0	10,023,035	3,158,404	2,604,333	15,785,772	0	0	0	
99		GD-OR / AS	4,711,088	0	0	0	0	0	0	0	0	4,711,088	0	4,711,088	
8		GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385	
7		CD-AA	7,566,708	0	0	5,349,284	5,349,284	0	0	1,530,594	1,530,594	0	686,830	686,830	
9		CD-WA / ID / AN	7,024,888	1,672,890	855,300	2,928,603	5,456,793	480,731	245,784	841,580	1,568,095	0	0	0	
		TOTAL ACCOUNT	92,491,450	26,890,414	12,202,406	29,019,063	68,111,883	10,503,766	3,404,188	5,043,310	18,951,264	4,711,088	717,215	5,428,303	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,346,375	346,284	193,999	3,612,674	4,152,957	99,510	55,749	1,038,159	1,193,418	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,074,826</b>	<b>405,150</b>	<b>193,999</b>	<b>4,035,444</b>	<b>4,634,593</b>	<b>321,863</b>	<b>55,749</b>	<b>1,040,692</b>	<b>1,418,304</b>	<b>20,792</b>	<b>1,137</b>	<b>21,929</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,515,747	1,189,873	345,299	5,980,575	7,515,747	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,455,647	0	0	0	0	2,573,630	380,872	501,145	3,455,647	0	0	0	0
99		GD-OR / AS	978,363	0	0	0	0	0	0	0	0	978,363	0	978,363	
8		GD-AA	5,673,103	0	0	0	0	0	0	3,899,464	3,899,464	0	1,773,639	1,773,639	
7		CD-AA	15,005,839	0	0	10,608,378	10,608,378	0	0	3,035,381	3,035,381	0	1,362,080	1,362,080	
9		CD-WA / ID / AN	2,007,926	20,285	753,277	786,155	1,559,717	5,829	216,466	225,914	448,209	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>34,636,625</b>	<b>1,210,158</b>	<b>1,098,576</b>	<b>17,375,108</b>	<b>19,683,842</b>	<b>2,579,459</b>	<b>597,338</b>	<b>7,661,904</b>	<b>10,838,701</b>	<b>978,363</b>	<b>3,135,719</b>	<b>4,114,082</b>	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	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	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	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>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,921,865	399,829	15,791	2,506,245	2,921,865	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	0
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	231,383	0	0	0	0	0	0	159,043	159,043	0	72,340	72,340	
7		CD-AA	1,495,097	0	0	1,056,959	1,056,959	0	0	302,428	302,428	0	135,710	135,710	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,868,101</b>	<b>399,829</b>	<b>15,791</b>	<b>3,563,204</b>	<b>3,978,824</b>	<b>106,253</b>	<b>0</b>	<b>556,388</b>	<b>662,641</b>	<b>18,586</b>	<b>208,050</b>	<b>226,636</b>	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North 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
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	29,715,454	13,418,340	8,709,480	7,587,634	29,715,454	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,184,378	0	0	0	0	2,520,802	842,987	820,589	4,184,378	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	
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	
		TOTAL ACCOUNT	35,933,855	13,670,082	9,101,928	8,452,479	31,224,489	2,593,144	955,763	1,068,655	4,617,562	43,834	47,970	91,804
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,367,855	12,583,973	6,533,313	29,250,569	48,367,855	0	0	0	0	0	0	
99		GD-WA / ID / AN	894,256	0	0	0	0	601,858	290,445	1,953	894,256	0	0	
99		GD-OR / AS	755,295	0	0	0	0	0	0	0	0	755,295	0	
8		GD-AA	250,467	0	0	0	0	0	0	172,161	172,161	0	78,306	
7		CD-AA	85,854,193	0	0	60,694,622	60,694,622	0	0	17,366,586	17,366,586	0	7,792,985	
9		CD-WA / ID / AN	18,635,929	10,125,477	2,881,763	1,468,777	14,476,017	2,909,716	828,120	422,076	4,159,912	0	0	
		TOTAL ACCOUNT	154,757,995	22,709,450	9,415,076	91,413,968	123,538,494	3,511,574	1,118,565	17,962,776	22,592,915	755,295	7,871,291	8,626,586
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	285,310	0	6,846	278,464	285,310	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	
8		GD-AA	259	0	0	0	0	0	0	178	178	0	81	
7		CD-AA	695,308	0	0	491,548	491,548	0	0	140,647	140,647	0	63,113	
9		CD-WA / ID / AN	12,394	0	6,659	2,968	9,627	0	1,914	853	2,767	0	0	
		TOTAL ACCOUNT	1,002,363	0	13,505	772,980	786,485	0	1,914	141,678	143,592	9,092	63,194	72,286
		TOTAL GENERAL PLANT	639,043,363	88,665,938	41,611,150	325,966,788	456,243,876	52,236,993	7,969,231	79,491,116	139,697,340	11,570,702	31,531,445	43,102,147

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**COMMON INTANGIBLE PLANT**  
 For Twelve Months Ended September 30, 2022  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES  
 Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,969,525	319,716	0	11,649,809	11,969,525	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>20,606,138</b>	<b>319,716</b>	<b>0</b>	<b>16,199,540</b>	<b>16,519,256</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	25,072,123	2,814,817	0	22,257,306	25,072,123	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	10,202	0	0	0	0	0	0	0	0	10,202	0	
8		GD-AA	444,483	0	0	0	0	0	0	305,520	305,520	0	138,963	
7		CD-AA	141,286,351	0	0	99,882,386	99,882,386	0	0	28,579,403	28,579,403	0	12,824,562	
9		CD-WA / ID / AN	787,866	122,970	0	489,029	611,999	35,337	0	140,530	175,867	0	0	
		<b>TOTAL ACCOUNT</b>	<b>167,601,025</b>	<b>2,937,787</b>	<b>0</b>	<b>122,628,721</b>	<b>125,566,508</b>	<b>35,337</b>	<b>0</b>	<b>29,025,453</b>	<b>29,060,790</b>	<b>10,202</b>	<b>12,963,525</b>	<b>12,973,727</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	1,900,416	0	0	1,900,416	1,900,416	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	10,504,532	0	0	7,426,179	7,426,179	0	0	2,124,857	2,124,857	0	953,496	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>12,404,948</b>	<b>0</b>	<b>0</b>	<b>9,326,595</b>	<b>9,326,595</b>	<b>0</b>	<b>0</b>	<b>2,124,857</b>	<b>2,124,857</b>	<b>0</b>	<b>953,496</b>	<b>953,496</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	4,863,641	0	0	4,863,641	4,863,641	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	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,863,641</b>	<b>0</b>	<b>0</b>	<b>4,863,641</b>	<b>4,863,641</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	
8		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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	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
8		CD-WA / ID / AN	0	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	1,728,116	1,728,116	0	0	1,728,116	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,385,450	0	0	979,444	979,444	0	0	280,249	280,249	0	125,757	125,757
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,696,996</b>	<b>16,163,353</b>	<b>0</b>	<b>979,444</b>	<b>17,142,797</b>	<b>4,148,193</b>	<b>0</b>	<b>280,249</b>	<b>4,428,442</b>	<b>0</b>	<b>125,757</b>	<b>125,757</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	95,375	0	0	95,375	95,375	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,251,779	0	0	5,833,595	5,833,595	0	0	1,669,170	1,669,170	0	749,014	749,014
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>8,347,154</b>	<b>0</b>	<b>0</b>	<b>5,928,970</b>	<b>5,928,970</b>	<b>0</b>	<b>0</b>	<b>1,669,170</b>	<b>1,669,170</b>	<b>0</b>	<b>749,014</b>	<b>749,014</b>
	<b>TOTAL</b>		<b>362,873,251</b>	<b>19,420,856</b>	<b>0</b>	<b>249,959,361</b>	<b>269,380,217</b>	<b>5,206,124</b>	<b>771,517</b>	<b>60,162,768</b>	<b>66,140,409</b>	<b>436,153</b>	<b>26,916,472</b>	<b>27,352,625</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>		
For Twelve Months Ended September 30, 2022 Average of Monthly Averages Basis		

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(77,783,848)	(54,989,291)	(15,734,117)	(7,060,440)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(852,575)	(662,263)	(190,312)	0
7	282919 CD-AA	(4,044,972)	(2,859,593)	(818,217)	(367,162)
7	283750 CD-AA	378,234	267,393	76,509	34,332
	Total	(82,303,161)	(58,243,754)	(16,666,137)	(7,393,270)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended September 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North 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	5,345,045	5,345,045	0	0	0	0	5,345,045
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	187	187	0	0	0	0	187
7/4	154550 Supply Chain Average Cost Variance	0	0	(431)	(431)	0	0	0	0	(431)
7/4	154560 Supply Chain Invoice Price Variance	0	0	39	39	0	0	0	0	39
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	67,393,630	30,777,625	0	98,171,255	65,878,017	29,773,036	1,515,613	1,004,589	0
<b>TOTAL</b>		<b>67,393,630</b>	<b>30,777,625</b>	<b>5,344,840</b>	<b>103,516,095</b>	<b>65,878,017</b>	<b>29,773,036</b>	<b>1,515,613</b>	<b>1,004,589</b>	<b>5,344,840</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 Electric Idaho Gas Oregon Gas  
 33.499% 27.633% 100.000%