

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month 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)	(1,953,503)	(1,406,877)	(546,626)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>(1,953,503)</u>	<u>(1,406,877)</u>	<u>(546,626)</u>
G-APL	Gas Net Adjusted Rate Base	<u>724,273,461</u>	<u>517,667,427</u>	<u>206,606,034</u>
	RATE OF RETURN	<u><u>-0.270%</u></u>	<u><u>-0.272%</u></u>	<u><u>-0.265%</u></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 Month Ended September 30, 2022
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	100.000%	68.330%	31.670%
2	Input	Number of Customers Percent	9-01-2022 thru 09-30-2022	268,709 100.000%	175,927 65.471%	92,782 34.529%
3	G-OPS	Direct Distribution Operating Expense Percent	9-01-2022 thru 09-30-2022	1,217,392 100.000%	836,541 68.716%	380,851 31.284%
	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% 100.000%	289.467% 72.367%	110.533% 27.633%
6	Input	Actual Therms Purchased Percent	9-01-2022 thru 09-30-2022	7,274,703 100.000%	4,796,212 65.930%	2,478,491 34.070%

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

Report ID:
G-ALL-1A

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			
	Total		156,823,542	124,947,019	22,328,295	9,548,228
	Percentage		100.000%	79.673%	14.238%	6.089%
	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
	Total		91,701,964	69,838,594	14,311,869	7,551,501
	Percentage		100.000%	76.158%	15.607%	8.235%
	Number of Customers at		777,952	405,775	266,537	105,640
	Percentage		100.000%	52.160%	34.261%	13.579%
	Net Direct Plant		4,171,556,663	3,119,808,181	701,125,169	350,623,313
	Percentage		100.000%	74.788%	16.807%	8.405%
	Total Percentages		400.000%	282.779%	80.913%	36.308%
	Average (CD AA)		100.000%	70.695%	20.228%	9.077%

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

Report ID:
G-ALL-1A

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)		100.000%	0.000%	68.736%	31.264%

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended September 30, 2022

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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
	Total		142,841,884	121,811,494	21,030,390	0
	Percentage		100.000%	85.277%	14.723%	0.000%
	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
	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%
	Total Percentages		400.000%	310.713%	89.287%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
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 274,289,163 100.000%	Washington 184,035,999 67.096%	Idaho 90,253,164 32.904%	
11	Book Depreciation Percent	9-01-2022 thru 09-30-2022	2,515,513 100.000%	1,795,490 71.377%	720,023 28.623%	
12	Net Gas Plant (before ADFIT) - AMA Percent	08-01-2022 thru 09-30-2022	803,894,652 100.000%	570,525,965 70.970%	233,368,687 29.030%	
13	G-PLT Net Gas General Plant - AMA Percent	08-01-2022 thru 09-30-2022	94,549,510 100.000%	75,837,729 80.210%	18,711,781 19.790%	
14	Net Allocated Schedule M's - AMA Percent	9-01-2022 thru 09-30-2022	-3,055,504 100.000%	-2,154,168 70.501%	-901,336 29.499%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-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
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	5,352,492	0	5,352,492	3,775,217	0	3,775,217	1,577,275	0	1,577,275
99 4812XX	Commercial - Firm & Interruptible	2,726,761	0	2,726,761	1,911,284	0	1,911,284	815,477	0	815,477
99 4813XX	Industrial-Firm	198,913	0	198,913	111,801	0	111,801	87,112	0	87,112
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	17,099	0	17,099	16,119	0	16,119	980	0	980
99 499XXX	Unbilled Revenue	881,473	0	881,473	648,368	0	648,368	233,105	0	233,105
	TOTAL SALES TO ULTIMATE CUSTOMERS	9,176,738	0	9,176,738	6,462,789	0	6,462,789	2,713,949	0	2,713,949
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	3,772,806	0	3,772,806	2,487,411	0	2,487,411	1,285,395	0	1,285,395
4 488000	Miscellaneous Service Revenues	412	0	412	120	0	120	292	0	292
99 4893XX	Transportation Revenues	432,579	0	432,579	397,964	0	397,964	34,615	0	34,615
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	1,111,426	37,927	1,149,353	713,435	27,447	740,882	397,991	10,480	408,471
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
	TOTAL OTHER OPERATING REVENUES	5,317,223	37,927	5,355,150	3,598,930	27,447	3,626,377	1,718,293	10,480	1,728,773
	TOTAL GAS REVENUES	14,493,961	37,927	14,531,888	10,061,719	27,447	10,089,166	4,432,242	10,480	4,442,722
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	12,660,641	0	12,660,641	8,335,196	0	8,335,196	4,325,445	0	4,325,445
99 808XXX	Net Natural Gas Storage Transactions	(5,001,370)	0	(5,001,370)	(3,297,403)	0	(3,297,403)	(1,703,967)	0	(1,703,967)
99 811000	Gas Used for Products Extraction	(67,262)	0	(67,262)	(44,346)	0	(44,346)	(22,916)	0	(22,916)
10 813000	Other Gas Expenses	13,624	81,542	95,166	13,624	54,711	68,335	0	26,831	26,831
99 813010	Gas Technology Institute (GTI) Expenses	3,100	0	3,100	2,089	0	2,089	1,011	0	1,011
	TOTAL PRODUCTION EXPENSES	7,608,733	81,542	7,690,275	5,009,160	54,711	5,063,871	2,599,573	26,831	2,626,404
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	62,326	62,326	0	42,587	42,587	0	19,739	19,739
1 837000	Other Equipment	0	197,923	197,923	0	135,241	135,241	0	62,682	62,682
	TOTAL UNDERGROUND STORAGE OPER EXP	0	260,249	260,249	0	177,828	177,828	0	82,421	82,421
G-DEPX	Depreciation Expense-Underground Storage	0	61,390	61,390	0	41,948	41,948	0	19,442	19,442
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	92,545	92,545	0	63,236	63,236	0	29,309	29,309
	TOTAL UNDERGROUND STORAGE EXPENSES	0	352,794	352,794	0	241,064	241,064	0	111,730	111,730

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-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	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	37,381	154,427	191,808	33,019	106,116	139,135	4,362	48,311	52,673
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	363,748	81,733	445,481	212,376	56,164	268,540	151,372	25,569	176,941
3	875000	Measuring & Reg Sta Exp-General	8,744	0	8,744	4,684	0	4,684	4,060	0	4,060
3	876000	Measuring & Reg Sta Exp-Industrial	365	0	365	365	0	365	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	6,897	0	6,897	5,610	0	5,610	1,287	0	1,287
3	878000	Meter & House Regulator Expenses	58,784	0	58,784	46,445	0	46,445	12,339	0	12,339
3	879000	Customer Installation Expenses	165,565	9,404	174,969	109,265	6,462	115,727	56,300	2,942	59,242
3	880000	Other Expenses	116,510	35,530	152,040	94,720	24,415	119,135	21,790	11,115	32,905
3	881000	Rents	0	1,041	1,041	0	715	715	0	326	326
	MAINTENANCE										
3	885000	Supervision & Engineering	6,802	(1)	6,801	5,880	(1)	5,879	922	0	922
3	887000	Mains	128,504	0	128,504	86,921	0	86,921	41,583	0	41,583
3	889000	Measuring & Reg Sta Exp-General	42,007	554	42,561	38,502	381	38,883	3,505	173	3,678
3	890000	Measuring & Reg Sta Exp-Industrial	459	183	642	273	126	399	186	57	243
3	891000	Measuring & Reg Sta Exp-City Gate	37,560	30	37,590	7,333	21	7,354	30,227	9	30,236
3	892000	Services	142,906	0	142,906	104,357	0	104,357	38,549	0	38,549
3	893000	Meters & House Regulators	101,158	32,768	133,926	86,791	22,517	109,308	14,367	10,251	24,618
3	894000	Other Equipment	0	9,002	9,002	0	6,186	6,186	0	2,816	2,816
	TOTAL DISTRIBUTION OPERATING EXP		1,217,390	324,671	1,542,061	836,541	223,102	1,059,643	380,849	101,569	482,418
G-DEPX		Depreciation Expense-Distribution	1,908,295	4,786	1,913,081	1,331,070	3,155	1,334,225	577,225	1,631	578,856
G-OTX		Taxes Other Than FIT	1,052,150	0	1,052,150	845,074	0	845,074	207,076	0	207,076
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		2,960,445	4,786	2,965,231	2,176,144	3,155	2,179,299	784,301	1,631	785,932
	TOTAL DISTRIBUTION EXPENSES		4,177,835	329,457	4,507,292	3,012,685	226,257	3,238,942	1,165,150	103,200	1,268,350

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

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	6,618	6,618	0	4,333	4,333	0	2,285	2,285
2	902000	Meter Reading Expenses	23,362	7,796	31,158	11,880	5,104	16,984	11,482	2,692	14,174
2	903XXX	Customer Records & Collection Expenses	31,692	438,894	470,586	17,303	287,348	304,651	14,389	151,546	165,935
2	904000	Uncollectible Accounts	(2,902)	0	(2,902)	(24,692)	0	(24,692)	21,790	0	21,790
2	905000	Misc Customer Accounts	0	7,253	7,253	0	4,749	4,749	0	2,504	2,504
TOTAL CUSTOMER ACCOUNTS EXPENSES			52,152	460,561	512,713	4,491	301,534	306,025	47,661	159,027	206,688
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	277,022	8,253	285,275	237,180	5,403	242,583	39,842	2,850	42,692
2	909000	Advertising	16,670	63,891	80,561	10,159	41,830	51,989	6,511	22,061	28,572
2	910000	Misc Customer Service & Info Exp	0	(5,109)	(5,109)	0	(3,345)	(3,345)	0	(1,764)	(1,764)
TOTAL CUSTOMER SERVICE & INFO EXP			293,692	67,035	360,727	247,339	43,888	291,227	46,353	23,147	69,500
SALES EXPENSES:											
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	(9)	(9)	0	(6)	(6)	0	(3)	(3)
TOTAL SALES EXPENSES			0	(9)	(9)	0	(6)	(6)	0	(3)	(3)
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	10,568	722,627	733,195	9,673	522,943	532,616	895	199,684	200,579
4	921000	Office Supplies & Expenses	0	81,962	81,962	0	59,313	59,313	0	22,649	22,649
4	922000	Admin. Expenses Transferred - Credit	0	(1,692)	(1,692)	0	(1,224)	(1,224)	0	(468)	(468)
4	923000	Outside Services Employed	5,054	300,169	305,223	4,546	217,223	221,769	508	82,946	83,454
4	924000	Property Insurance Premium	0	46,159	46,159	0	33,404	33,404	0	12,755	12,755
4	925XXX	Injuries and Damages	1,619	150,461	152,080	1,245	108,884	110,129	374	41,577	41,951
4	926XXX	Employee Pensions and Benefits	154,473	370,972	525,445	119,443	268,461	387,904	35,030	102,511	137,541
4	928000	Regulatory Commission Expenses	57,220	21,133	78,353	38,424	15,293	53,717	18,796	5,840	24,636
4	930000	Miscellaneous General Expenses	3,971	129,942	133,913	3,940	94,035	97,975	31	35,907	35,938
4	931000	Rents	0	13,201	13,201	0	9,553	9,553	0	3,648	3,648
4	935000	Maintenance of General Plant	52,910	305,691	358,601	44,513	221,219	265,732	8,397	84,472	92,869
TOTAL ADMIN & GEN OPERATING EXP			285,815	2,140,625	2,426,440	221,784	1,549,104	1,770,888	64,031	591,521	655,552

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-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
G-DEPX	Depreciation Expense-General Plant	144,749	396,293	541,042	132,531	286,785	419,316	12,218	109,508	121,726
G-AMTX	Amortization Expense - General Plant - 303000	3,305	7,173	10,478	2,072	5,191	7,263	1,233	1,982	3,215
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	69,072	750,022	819,094	69,072	542,769	611,841	0	207,253	207,253
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	177,887	0	177,887	177,887	0	177,887	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	78,231	0	78,231	78,231	0	78,231	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti:	29,784	0	29,784	29,784	0	29,784	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	4,806	18,456	23,262	3,811	13,098	16,909	995	5,358	6,353
99 407314	Regulatory Debit - FISERVE Amortization	13,195	0	13,195	0	0	0	13,195	0	13,195
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	0	0	0	0	0	0	0	0	0
99 407419	Amortization AFUDC Equity Tax Credit	(30,793)	0	(30,793)	(11,139)	0	(11,139)	(19,654)	0	(19,654)
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407447	Regulatory Deferral - COVID-19	56,782	0	56,782	56,782	0	56,782	0	0	0
G-OTX	Taxes Other Than FIT--A&G	52,237	151,293	203,530	38,715	109,486	148,201	13,522	41,807	55,329
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	599,255	1,323,237	1,922,492	577,746	957,329	1,535,075	21,509	365,908	387,417
	TOTAL ADMIN & GENERAL EXPENSES	885,070	3,463,862	4,348,932	799,530	2,506,433	3,305,963	85,540	957,429	1,042,969
	TOTAL EXPENSES BEFORE FIT	13,017,482	4,755,242	17,772,724	9,073,205	3,373,881	12,447,086	3,944,277	1,381,361	5,325,638
	NET OPERATING INCOME (LOSS) BEFORE FIT			(3,240,836)			(2,357,920)			(882,916)
G-FIT	FEDERAL INCOME TAX			(1,125,623)			(797,876)			(327,747)
G-FIT	DEFERRED FEDERAL INCOME TAX			(161,710)			(153,167)			(8,543)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			(1,953,503)			(1,406,877)			(546,626)

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers	100.000%	65.471%	34.529%
G-ALL 3	Direct Distribution Operating Expense	100.000%	68.716%	31.284%
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:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
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
4	495000	Other Gas Revenue-Miscellaneous	4,460	37,927	42,387	4,460	27,447	31,907	0	10,480	10,480
4	495028	Deferred Exchange Reservation	468,750	0	468,750	309,047	0	309,047	159,703	0	159,703
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
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	271,498	0	271,498	140,161	0	140,161	131,337	0	131,337
4	495329	Amortization Res Decoupling Deferral	(17,071)	0	(17,071)	(23,133)	0	(23,133)	6,062	0	6,062
4	495338	Non-Res Decoupling Deferred Rev	394,923	0	394,923	300,297	0	300,297	94,626	0	94,626
4	495339	Amortization Non-Res Decoupling	(11,134)	0	(11,134)	(17,397)	0	(17,397)	6,263	0	6,263
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	1,111,426	37,927	1,149,353	713,435	27,447	740,882	397,991	10,480	408,471

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:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month 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
6	804000	Gas Purchases	11,963,080	0	11,963,080	7,884,672	0	7,884,672	4,078,408	0	4,078,408
1	804001	Pipeline Demand Costs	2,159,318	0	2,159,318	1,475,462	0	1,475,462	683,856	0	683,856
1	804002	Transport Variable Charges	17,323	0	17,323	11,837	0	11,837	5,486	0	5,486
6	804010	Gas Costs - Fixed Hedge	98,610	0	98,610	65,014	0	65,014	33,596	0	33,596
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	26,688	0	26,688	17,595	0	17,595	9,093	0	9,093
6	804018	Merchandise Processing Fee	9,060	0	9,060	5,973	0	5,973	3,087	0	3,087
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	(2,953,119)	0	(2,953,119)	(1,946,991)	0	(1,946,991)	(1,006,128)	0	(1,006,128)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	241,763	0	241,763	159,394	0	159,394	82,369	0	82,369
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	153,980	0	153,980	117,130	0	117,130	36,850	0	36,850
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	943,938	0	943,938	545,110	0	545,110	398,828	0	398,828
		TOTAL PURCHASED GAS COSTS	12,660,641	0	12,660,641	8,335,196	0	8,335,196	4,325,445	0	4,325,445

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	65.930%	34.070%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month 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	13,294	8,253	21,547	8,531	5,403	13,934	4,763	2,850	7,613
99	908600	Public Purpose Tariff Rider Expense Offset	224,619	0	224,619	194,016	0	194,016	30,603	0	30,603
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	39,109	0	39,109	34,633	0	34,633	4,476	0	4,476
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			277,022	8,253	285,275	237,180	5,403	242,583	39,842	2,850	42,692

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.471%	34.529%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
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 Cost of Debt		2.557%	2.559%
	Total Weighted Cost		2.557%	2.559%
G-APL	Net Rate Base	724,273,461	517,667,427	206,606,034
	Interest Deduction for FIT Calculation	18,523,804	13,236,756	5,287,048
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-1A
For Month 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	14,531,888	10,089,166	4,442,722
G-OPS	Operating & Maintenance Expense	12,792,456	8,669,476	4,122,980
G-OPS	Book Deprec/Amort and Reg Amortizations	3,693,433	2,763,047	930,386
G-OTX	Taxes Other than FIT	1,286,835	1,014,563	272,272
	Net Operating Income Before FIT	(3,240,836)	(2,357,920)	(882,916)
G-INT	Less: Interest Expense	1,543,650	1,103,063	440,587
G-OTX	Less: Idaho ITC Deferral & Amortization	4,206	0	4,206
G-SCM	Schedule M Adjustments	(579,826)	(338,425)	(241,401)
	Taxable Net Operating Income	(5,360,106)	(3,799,408)	(1,560,698)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,125,623)	(797,876)	(327,747)
G-DTE	Deferred FIT	30,704	13,378	17,326
G-DTE	Customer Tax Credit Amortization	(192,414)	(166,545)	(25,869)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(1,287,333)	(951,043)	(336,290)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-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
	997000	Book Depreciation & Amortization	2,125,421	1,219,664	3,345,085	1,534,745	879,848	2,414,593	590,676	339,816	930,492
12	997001	Contributions In Aid of Construction	0	83,334	83,334	0	59,142	59,142	0	24,192	24,192
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	75,258	75,258	0	53,411	53,411	0	21,847	21,847
99	997010	Deferred Gas Credit and Refunds	1,097,919	468,750	1,566,669	662,241	332,672	994,913	435,678	136,078	571,756
12	997016	Redemption Expense Amortization	0	2,486	2,486	0	1,764	1,764	0	722	722
99	997018	DSM Tariff Rider	(477,492)	0	(477,492)	(326,580)	0	(326,580)	(150,912)	0	(150,912)
12	997020	FAS87 Current Pension Accrual	0	(27,162)	(27,162)	0	(19,277)	(19,277)	0	(7,885)	(7,885)
12	997027	Customer Uncollectibles	3,852	(67,222)	(63,370)	(20,912)	(47,707)	(68,619)	24,764	(19,515)	5,249
99	997031	Decoupling Mechanism	(638,216)	0	(638,216)	(399,928)	0	(399,928)	(238,288)	0	(238,288)
12	997032	Interest Rate Swaps	0	107,068	107,068	0	75,986	75,986	0	31,082	31,082
12	997035	Leases	0	4,223	4,223	0	3,056	3,056	0	1,167	1,167
12	997048	AFUDC	0	(46,349)	(46,349)	0	(32,894)	(32,894)	0	(13,455)	(13,455)
12	997049	Tax Depreciation	0	(3,184,972)	(3,184,972)	0	(2,260,375)	(2,260,375)	0	(924,597)	(924,597)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	39,109	0	39,109	34,633	0	34,633	4,476	0	4,476
12	997080	Book Transportation Depreciation	0	164,933	164,933	0	117,053	117,053	0	47,880	47,880
12	997081	Deferred Compensation	0	(3,162)	(3,162)	0	(2,244)	(2,244)	0	(918)	(918)
4	997082	Meal Disallowances	0	858	858	0	621	621	0	237	237
12	997083	Paid Time Off	0	(105,474)	(105,474)	0	(74,855)	(74,855)	0	(30,619)	(30,619)
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	(883,334)	(883,334)	0	(626,902)	(626,902)	0	(256,432)	(256,432)
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	108,014	0	108,014	108,014	0	108,014	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	13,195	42,704	55,899	0	30,307	30,307	13,195	12,397	25,592
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
12	997115	AFUDC Equity DFIR Deferral	(30,793)	0	(30,793)	(11,139)	0	(11,139)	(19,654)	0	(19,654)
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	68,670	68,670	0	48,735	48,735	0	19,935	19,935
12	997120	Transportation Tax Disallowance	0	2,102	2,102	0	1,492	1,492	0	610	610
12	997125	COVID-19	56,782	0	56,782	56,782	0	56,782	0	0	0
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(469,546)	(469,546)	0	(333,237)	(333,237)	0	(136,309)	(136,309)
12	997129	Mixed Service Costs (IDD#5)	0	(508,333)	(508,333)	0	(360,764)	(360,764)	0	(147,569)	(147,569)
		TOTAL SCHEDULE M ADJUSTMENTS	2,475,678	(3,055,504)	(579,826)	1,815,743	(2,154,168)	(338,425)	659,935	(901,336)	(241,401)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers	100.000%	65.471%	34.529%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	65.930%	34.070%
G-ALL	11	Book Depreciation	100.000%	71.377%	28.623%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.970%	29.030%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month 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	68,708	48,762	19,946
99	410100	Deferred Federal Income Tax Exp	(90,071)	(52,746)	(37,325)
		SUBTOTAL	(21,363)	(3,984)	(17,379)
12	411100	Deferred Federal Income Tax Expense - Allocated	(130,399)	(92,539)	(37,860)
99	411100	Deferred Federal Income Tax Exp	16,517	(6,263)	22,780
		SUBTOTAL	(113,882)	(98,802)	(15,080)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	165,949	116,164	49,785
		SUBTOTAL	165,949	116,164	49,785
		Total Deferred Federal Income Tax Expense	30,704	13,378	17,326
99	411193	Customer Tax Credit Amortization	(192,414)	(166,545)	(25,869)
		SUBTOTAL	(192,414)	(166,545)	(25,869)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.970%	29.030%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-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
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
		TOTAL UNDERGROUND STORAGE TAX	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
		DISTRIBUTION									
99	408110	State Excise Tax	208,432	0	208,432	208,432	0	208,432	0	0	0
99	408120	Municipal Occupation & License Tax	371,092	0	371,092	329,403	0	329,403	41,689	0	41,689
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	468,424	0	468,424	307,239	0	307,239	161,185	0	161,185
99	409100	State Income Tax	(4)	0	(4)	0	0	0	(4)	0	(4)
99	411410	State Income Tax-ITC Deferred	5,064	0	5,064	0	0	0	5,064	0	5,064
99	411420	State Income Tax-ITC Amortization	(858)	0	(858)	0	0	0	(858)	0	(858)
		TOTAL DISTRIBUTION TAX	1,052,150	0	1,052,150	845,074	0	845,074	207,076	0	207,076
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	52,237	151,293	203,530	38,715	109,486	148,201	13,522	41,807	55,329
		TOTAL A&G TAX	52,237	151,293	203,530	38,715	109,486	148,201	13,522	41,807	55,329
		TOTAL TAXES OTHER THAN FIT	1,104,387	182,448	1,286,835	883,789	130,774	1,014,563	220,598	51,674	272,272

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 Month Ended September 30, 2022
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
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)	4,185,401	57,866,391	62,051,792	4,185,401	41,876,172	46,061,573	0	15,990,219	15,990,219
TOTAL INTANGIBLE PLANT			5,979,512	59,168,395	65,147,907	5,207,995	42,818,393	48,026,388	771,517	16,350,002	17,121,519
UNDERGROUND STORAGE PLANT:											
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	2,704,951	2,704,951	0	1,848,293	1,848,293	0	856,658	856,658
1	352XXX	Wells	0	23,326,087	23,326,087	0	15,938,715	15,938,715	0	7,387,372	7,387,372
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	15,220,716	15,220,716	0	10,400,315	10,400,315	0	4,820,401	4,820,401
1	355000	Measuring & Regulating Equipment	0	1,829,316	1,829,316	0	1,249,972	1,249,972	0	579,344	579,344
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,843,189	2,843,189	0	1,942,751	1,942,751	0	900,438	900,438
TOTAL UNDERGROUND STORAGE PLANT			0	49,820,193	49,820,193	0	34,074,946	34,074,946	0	15,745,247	15,745,247
DISTRIBUTION PLANT:											
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	682,419	0	682,419	502,438	0	502,438	179,981	0	179,981
6	375000	Structures & Improvements	1,580,918	0	1,580,918	931,423	0	931,423	649,495	0	649,495
6	376000	Mains	458,274,204	2,518,937	460,793,141	308,649,181	1,660,735	310,309,916	149,625,023	858,202	150,483,225
6	378000	Measuring & Reg Station Equip-General	7,425,080	0	7,425,080	4,754,420	0	4,754,420	2,670,660	0	2,670,660
6	379000	Measuring & Reg Station Equip-City Gate	6,807,074	0	6,807,074	1,938,065	0	1,938,065	4,869,009	0	4,869,009
6	380000	Services	334,566,666	0	334,566,666	230,058,210	0	230,058,210	104,508,456	0	104,508,456
6	381XXX	Meters	115,048,556	0	115,048,556	82,857,180	0	82,857,180	32,191,376	0	32,191,376
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	4,065,601	0	4,065,601	3,007,715	0	3,007,715	1,057,886	0	1,057,886
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			928,539,113	2,518,937	931,058,050	632,762,557	1,660,735	634,423,292	295,776,556	858,202	296,634,758
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,366,778	2,559,835	5,926,613	3,269,181	1,852,476	5,121,657	97,597	707,359	804,956
4	390XXX	Structures & Improvements	29,505,094	28,486,365	57,991,459	27,764,323	20,614,728	48,379,051	1,740,771	7,871,637	9,612,408
4	391XXX	Office Furniture & Equipment	1,440,063	14,849,726	16,289,789	1,437,857	10,746,301	12,184,158	2,206	4,103,425	4,105,631
4	392XXX	Transportation Equipment	13,895,469	5,173,994	19,069,463	10,408,315	3,744,264	14,152,579	3,487,154	1,429,730	4,916,884
4	393000	Stores Equipment	378,886	1,051,183	1,430,069	322,946	760,710	1,083,656	55,940	290,473	346,413
4	394000	Tools, Shop & Garage Equipment	3,327,835	7,792,437	11,120,272	2,690,654	5,639,153	8,329,807	637,181	2,153,284	2,790,465
4	395XXX	Laboratory Equipment	106,253	556,115	662,368	106,253	402,444	508,697	0	153,671	153,671
4	396XXX	Power Operated Equipment	3,470,110	1,068,654	4,538,764	2,581,299	773,353	3,354,652	888,811	295,301	1,184,112
4	397XXX	Communications Equipment	4,574,662	19,103,758	23,678,420	3,456,217	13,824,817	17,281,034	1,118,445	5,278,941	6,397,386
4	398000	Miscellaneous Equipment	1,914	146,539	148,453	0	106,046	106,046	1,914	40,493	42,407
TOTAL GENERAL PLANT			60,067,064	80,788,606	140,855,670	52,037,045	58,464,292	110,501,337	8,030,019	22,324,314	30,354,333

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

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	994,585,689	192,296,131	1,186,881,820	690,007,597	137,018,366	827,025,963	304,578,092	55,277,765	359,855,857
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,992,143)	(18,992,143)	0	(12,977,331)	(12,977,331)	0	(6,014,812)	(6,014,812)
G-ADEP		Distribution Plant	(282,312,755)	(2,006,751)	(284,319,506)	(182,523,161)	(1,323,051)	(183,846,212)	(99,789,594)	(683,700)	(100,473,294)
G-ADEP		General Plant	(18,782,019)	(27,524,141)	(46,306,160)	(14,745,214)	(19,918,394)	(34,663,608)	(4,036,805)	(7,605,747)	(11,642,552)
		TOTAL ACCUMULATED DEPRECIATION	(301,094,774)	(48,523,035)	(349,617,809)	(197,268,375)	(34,218,776)	(231,487,151)	(103,826,399)	(14,304,259)	(118,130,658)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(464,084)	(1,025,990)	(1,490,074)	(308,350)	(742,478)	(1,050,828)	(155,734)	(283,512)	(439,246)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,227,788)	(28,651,501)	(31,879,289)	(3,227,788)	(20,734,231)	(23,962,019)	0	(7,917,270)	(7,917,270)
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	(3,691,872)	(29,677,491)	(33,369,363)	(3,536,138)	(21,476,709)	(25,012,847)	(155,734)	(8,200,782)	(8,356,516)
		TOTAL ACCUMULATED DEPR/AMORT	(304,786,646)	(78,200,526)	(382,987,172)	(200,804,513)	(55,695,485)	(256,499,998)	(103,982,133)	(22,505,041)	(126,487,174)
		NET GAS UTILITY PLANT before DFIT	689,799,043	114,095,605	803,894,648	489,203,084	81,322,881	570,525,965	200,595,959	32,772,724	233,368,683
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,418,015)	(103,418,015)	0	(73,395,765)	(73,395,765)	0	(30,022,250)	(30,022,250)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,333,814)	(15,333,814)	0	(11,094,045)	(11,094,045)	0	(4,239,769)	(4,239,769)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(883,153)	(883,153)	0	(639,111)	(639,111)	0	(244,042)	(244,042)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	87,791	87,791	0	63,532	63,532	0	24,259	24,259
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(272,532)	(272,532)	0	(193,416)	(193,416)	0	(79,116)	(79,116)
		TOTAL ACCUMULATED DFIT	0	(119,819,723)	(119,819,723)	0	(85,258,805)	(85,258,805)	0	(34,560,918)	(34,560,918)
		NET GAS UTILITY PLANT	689,799,043	(5,724,118)	684,074,925	489,203,084	(3,935,924)	485,267,160	200,595,959	(1,788,194)	198,807,765

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%	65.930%	34.070%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.970%	29.030%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-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
G-PLT		NET GAS PLANT IN SERVICE	689,799,043	(5,724,118)	684,074,925	489,203,084	(3,935,924)	485,267,160	200,595,959	(1,788,194)	198,807,765
		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	1,288,914	2,064,770	3,353,684	785,841	1,494,212	2,280,053	503,073	570,558	1,073,631
4	182318	Accumulated Amortization - AFUDC	(270,893)	(809,687)	(1,080,580)	(198,664)	(585,958)	(784,622)	(72,229)	(223,729)	(295,958)
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	39,793,487	39,793,487	0	27,190,890	27,190,890	0	12,602,597	12,602,597
1	164115	Gas Inventory--Clay Basin	0	(951)	(951)	0	(688)	(688)	0	(263)	(263)
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,496,838	0	3,496,838	3,496,838	0	3,496,838	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	8,325,522	0	8,325,522	8,325,522	0	8,325,522	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,620,208)	0	(1,620,208)	(1,620,208)	0	(1,620,208)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(33,091,797)	0	(33,091,797)	(21,665,437)	0	(21,665,437)	(11,426,360)	0	(11,426,360)
99	190393	ADFIT-Customer Tax Credit	6,949,278	0	6,949,278	4,549,742	0	4,549,742	2,399,536	0	2,399,536
99	235199	Customer Deposits	(1,044)	0	(1,044)	(1,044)	0	(1,044)	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	4,950,989	0	4,950,989	4,950,989	0	4,950,989	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,039,708)	0	(1,039,708)	(1,039,708)	0	(1,039,708)	0	0	0
C-WKC		Working Capital	4,431,962	0	4,431,962	2,801,904	0	2,801,904	1,630,058	0	1,630,058
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(6,580,147)	46,778,683	40,198,536	385,775	32,014,492	32,400,267	(6,965,922)	14,764,191	7,798,269
		NET RATE BASE	683,218,896	41,054,565	724,273,461	489,588,859	28,078,568	517,667,427	193,630,037	12,975,997	206,606,034

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:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	306,399	306,399												
Steam (ED-ID)	355,934	355,934												
Steam (ED-WA)	975,962	975,962												
Hydro (ED-AN)	1,368,680	1,368,680												
Other (ED-AN)	915,497	915,497												
Total Electric Production	3,922,472	3,922,472												
Electric Transmission														
ED-AN	1,599,796	1,599,796												
ED-ID	22,967	22,967												
ED-WA	43,329	43,329												
Total Electric Transmission	1,666,092	1,666,092												
Electric Distribution														
ED-AN	7,117	7,117												
ED-ID	1,641,547	1,641,547												
ED-WA	3,142,213	3,142,213												
Total Electric Distribution	4,790,877	4,790,877												
Gas Underground Storage														
1 GD-AN	61,390		61,390			61,390	61,390		41,948	41,948		19,442	19,442	
GD-OR	10,568			10,568										
Total Gas Underground Storage	71,958		61,390	10,568		61,390	61,390		41,948	41,948		19,442	19,442	
Gas Distribution														
6 GD-AN	4,786		4,786			4,786	4,786		3,155	3,155		1,631	1,631	
GD-ID	577,225		577,225			577,225	577,225				577,225		577,225	
GD-WA	1,331,070		1,331,070			1,331,070	1,331,070	1,331,070		1,331,070				
GD-OR	869,158			869,158										
Total Gas Distribution	2,782,239		1,913,081	869,158		1,908,295	4,786	1,913,081	1,331,070	3,155	1,334,225	577,225	1,631	578,856
General Plant														
ED-AN	249,410	249,410												
ED-ID	42,869	42,869												
ED-WA	106,540	106,540												
7,4 CD-AA	1,777,978	1,256,942	359,649	161,387		359,649	359,649		260,267	260,267		99,382	99,382	
9,4 CD-AN	54,079	42,007	12,072			12,072	12,072		8,736	8,736		3,336	3,336	
9 CD-ID	39,651	30,800	8,851			8,851	8,851				8,851		8,851	
9 CD-WA	184,631	143,418	41,213			41,213	41,213	41,213		41,213				
8,4 GD-AA	31,928		21,946	9,982		21,946	21,946		15,882	15,882		6,064	6,064	
4 GD-AN	2,626		2,626			2,626	2,626		1,900	1,900		726	726	
GD-ID	3,367		3,367			3,367	3,367				3,367		3,367	
GD-WA	91,318		91,318			91,318	91,318	91,318		91,318				
GD-OR	17,742			17,742										
Total General Plant	2,602,139	1,871,986	541,042	189,111		144,749	396,293	541,042	132,531	286,785	419,316	12,218	109,508	121,726
Total Depreciation Expense	15,835,777	12,251,427	2,515,513	1,068,837		2,053,044	462,469	2,515,513	1,463,601	331,888	1,795,489	589,443	130,581	720,024

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	65.930%	34.070%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000) ED-AN	76,533	76,533												
Misc Intangible Plt (303000) ED-AN	21,631	21,631												
Total Production/Transmission	98,164	98,164												
Distribution														
Franchises (302000) ED-WA	9,029	9,029												
Misc Intangible Plt (303000) ED-WA	489	489												
Total Distribution	9,518	9,518												
General Plant - 303000														
7,4 CD-AA	34,569	24,439	6,992	3,138		6,992	6,992		5,060	5,060		1,932	1,932	
9,4 CD-AN	811	630	181			181	181		131	131		50	50	
GD-ID	1,233		1,233		1,233		1,233				1,233		1,233	
GD-WA	2,072		2,072		2,072		2,072	2,072		2,072				
GD-OR	672			672										
Total General Plant - 303000	39,357	25,069	10,478	3,810	3,305	7,173	10,478	2,072	5,191	7,263	1,233	1,982	3,215	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	3,671,745	2,595,740	742,721	333,284		742,721	742,721		537,485	537,485		205,236	205,236	
9,4 CD-AN	10,008	7,774	2,234			2,234	2,234		1,617	1,617		617	617	
9,4 CD-ID	0	0	0		0		0				0		0	
9,4 CD-WA	309,434	240,362	69,072		69,072		69,072	69,072		69,072			0	
ED-AN	514,696	514,696												
ED-ID	0	0												
ED-WA	93,033	93,033												
8,4 GD-AA	7,372		5,067	2,305		5,067	5,067		3,667	3,667		1,400	1,400	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	2,040			2,040										
Total Miscellaneous IT Intangible Plant - 3031XX	4,608,328	3,451,605	819,094	337,629	69,072	750,022	819,094	69,072	542,769	611,841	0	207,253	207,253	
Gas Underground Storage														
1 GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0	
General Plant - 390200, 396200														
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0	
4 ED-AN	35,203	35,203												
GD-OR	0			0										
Total General Plant- 390200, 396200	35,203	35,203	0	0	0	0	0	0	0	0	0	0	0	
Total Amortization Expense	4,790,570	3,619,559	829,572	341,439	72,377	757,195	829,572	71,144	547,960	619,104	1,233	209,235	210,468	

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:
GAS-NORTH ACCUMULATED DEPRECIATION	G-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(76,802,638)	(76,802,638)												
Steam (ED-ID)	(94,508,091)	(94,508,091)												
Steam (ED-WA)	(182,683,190)	(182,683,190)												
Hydro (ED-AN)	(184,218,234)	(184,218,234)												
Other (ED-AN)	(166,360,983)	(166,360,983)												
Total Electric Production	(704,573,136)	(704,573,136)												
Electric Transmission														
ED-AN	(237,085,782)	(237,085,782)												
ED-ID	(10,518,346)	(10,518,346)												
ED-WA	(16,570,868)	(16,570,868)												
Total Electric Transmission	(264,174,996)	(264,174,996)												
Electric Distribution														
ED-AN	(470,684)	(470,684)												
ED-ID	(272,808,038)	(272,808,038)												
ED-WA	(448,290,046)	(448,290,046)												
Total Electric Distribution	(721,568,768)	(721,568,768)												
Gas Underground Storage														
1 GD-AN	(18,992,143)		(18,992,143)			(18,992,143)	(18,992,143)		(12,977,331)	(12,977,331)		(6,014,812)	(6,014,812)	
GD-OR	(1,606,114)			(1,606,114)										
Total Gas Underground Storage	(20,598,257)		(18,992,143)	(1,606,114)		(18,992,143)	(18,992,143)		(12,977,331)	(12,977,331)		(6,014,812)	(6,014,812)	
Gas Distribution														
6 GD-AN	(2,006,751)		(2,006,751)			(2,006,751)	(2,006,751)		(1,323,051)	(1,323,051)		(683,700)	(683,700)	
GD-ID	(99,789,594)		(99,789,594)			(99,789,594)	(99,789,594)				(99,789,594)		(99,789,594)	
GD-WA	(182,523,161)		(182,523,161)			(182,523,161)	(182,523,161)	(182,523,161)						
GD-OR	(137,721,243)			(137,721,243)										
Total Gas Distribution	(422,040,749)		(284,319,506)	(137,721,243)		(282,312,755)	(2,006,751)	(284,319,506)	(182,523,161)	(1,323,051)	(183,846,212)	(99,789,594)	(683,700)	(100,473,294)
General Plant														
ED-AN	(39,496,390)	(39,496,390)												
ED-ID	(13,306,727)	(13,306,727)												
ED-WA	(25,433,888)	(25,433,888)												
7.4 CD-AA	(98,892,902)	(69,912,337)	(20,004,056)	(8,976,509)		(20,004,056)	(20,004,056)		(14,476,335)	(14,476,335)		(5,527,721)	(5,527,721)	
9.4 CD-AN	(8,492,226)	(6,596,591)	(1,895,635)			(1,895,635)	(1,895,635)		(1,371,814)	(1,371,814)		(523,821)	(523,821)	
9 CD-ID	(7,493,625)	(5,820,898)	(1,672,727)			(1,672,727)	(1,672,727)				(1,672,727)		(1,672,727)	
9 CD-WA	(11,095,508)	(8,618,769)	(2,476,739)			(2,476,739)	(2,476,739)	(2,476,739)						
8.4 GD-AA	(2,514,700)		(1,728,504)	(786,196)		(1,728,504)	(1,728,504)		(1,250,866)	(1,250,866)		(477,638)	(477,638)	
4 GD-AN	(3,895,946)		(3,895,946)			(3,895,946)	(3,895,946)		(2,819,379)	(2,819,379)		(1,076,567)	(1,076,567)	
GD-ID	(2,364,078)		(2,364,078)			(2,364,078)	(2,364,078)				(2,364,078)		(2,364,078)	
GD-WA	(12,268,475)		(12,268,475)			(12,268,475)	(12,268,475)	(12,268,475)						
GD-OR	(5,654,212)			(5,654,212)										
Total General Plant	(230,908,677)	(169,185,600)	(46,306,160)	(15,416,917)		(18,782,019)	(27,524,141)	(46,306,160)	(14,745,214)	(19,918,394)	(34,663,608)	(4,036,805)	(7,605,747)	(11,642,552)
Total Accumulated Depreciation	(2,363,864,583)	(1,859,502,500)	(349,617,809)	(154,744,274)		(301,094,774)	(48,523,035)	(349,617,809)	(197,268,375)	(34,218,776)	(231,487,151)	(103,826,399)	(14,304,259)	(118,130,658)

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	65.930%	34.070%

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

Report ID:
G-AAAMT-1A

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	
Production/Transmission														
Franchises (302000)	ED-AN	(15,383,887)	(15,383,887)											
Misc Intangible Plt (303000)	ED-AN	(2,743,505)	(2,743,505)											
Total Production/Transmission		(18,127,392)	(18,127,392)											
Distribution														
Franchises (302000)	ED-WA	(361,786)	(361,786)											
Misc Intangible Plt (303000)	ED-WA	(64,427)	(64,427)											
Total Distribution		(426,213)	(426,213)											
General Plant - 303000														
7,4	CD-AA	(4,914,796)	(3,474,515)	(994,165)	(446,116)		(994,165)	(994,165)		(719,447)	(719,447)		(274,718)	(274,718)
9,4	CD-AN	(142,574)	(110,749)	(31,825)			(31,825)	(31,825)		(23,031)	(23,031)		(8,794)	(8,794)
	GD-ID	(155,734)		(155,734)			(155,734)	(155,734)				(155,734)		(155,734)
	GD-WA	(308,350)		(308,350)			(308,350)	(308,350)	(308,350)		(308,350)			
	GD-OR	(126,648)			(126,648)									
Total General Plant - 303000		(5,648,102)	(3,585,264)	(1,490,074)	(572,764)	(464,084)	(1,025,990)	(1,490,074)	(308,350)	(742,478)	(1,050,828)	(155,734)	(283,512)	(439,246)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(140,437,188)	(99,282,070)	(28,407,635)	(12,747,483)		(28,407,635)	(28,407,635)		(20,557,753)	(20,557,753)		(7,849,882)	(7,849,882)
9,4	CD-AN	(358,233)	(278,268)	(79,965)			(79,965)	(79,965)		(57,868)	(57,868)		(22,097)	(22,097)
9	CD-ID	0	0	0			0	0		0	0	0	0	0
9	CD-WA	(14,460,120)	(11,232,332)	(3,227,788)		(3,227,788)	(3,227,788)	(3,227,788)	(3,227,788)		(3,227,788)		0	0
	ED-AN	(12,644,323)	(12,644,323)											
	ED-ID	0	0											
	ED-WA	(1,748,084)	(1,748,084)											
8,4	GD-AA	(238,450)		(163,901)	(74,549)		(163,901)	(163,901)		(118,610)	(118,610)		(45,291)	(45,291)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(1,020)			(1,020)									
Total Miscellaneous IT Intangible Plant - 30311		(169,887,418)	(125,185,077)	(31,879,289)	(12,823,052)	(3,227,788)	(28,651,501)	(31,879,289)	(3,227,788)	(20,734,231)	(23,962,019)	0	(7,917,270)	(7,917,270)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0	0	0	0
9	CD-WA	0	0	0			0	0	0	0	0	0	0	0
4	ED-AN	(1,036,596)	(1,036,596)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,036,596)	(1,036,596)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(195,125,721)	(148,360,542)	(33,369,363)	(13,395,816)	(3,691,872)	(29,677,491)	(33,369,363)	(3,536,138)	(21,476,709)	(25,012,847)	(155,734)	(8,200,782)	(8,356,516)

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-1A
For Month 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	3,071,017	0	0	0	0	3,071,017	0	0	0	3,071,017	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034	
9		CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0	
		TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,276,837	8,294,951	2,837,816	9,144,070	20,276,837	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,049,999	0	0	0	0	25,049,999	0	0	0	25,049,999	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	
		TOTAL ACCOUNT	209,278,048	17,740,489	8,895,498	108,665,250	135,301,237	27,764,324	1,740,771	28,486,366	57,991,461	4,279,362	11,705,988	15,985,350	
	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	0	233,123	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	
		TOTAL ACCOUNT	81,131,962	5,026,693	15,473	53,155,102	58,197,268	1,437,857	2,206	14,849,726	16,289,789	12,109	6,632,796	6,644,905	
	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	
		TOTAL ACCOUNT	94,626,887	27,510,527	12,909,935	29,670,547	70,091,009	10,408,315	3,487,153	5,173,994	19,069,462	4,748,759	717,657	5,466,416	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month 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	5,399,080	350,051	194,665	3,649,181	4,193,897	100,593	55,940	1,048,650	1,205,183	0	0	0	
		TOTAL ACCOUNT	6,127,531	408,917	194,665	4,071,951	4,675,533	322,946	55,940	1,051,183	1,430,069	20,792	1,137	21,929	
	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	0	
99		GD-WA / ID / AN	3,606,498	0	0	0	0	2,684,846	420,716	500,936	3,606,498	0	0	0	
99		GD-OR / AS	1,046,419	0	0	0	0	0	0	0	0	1,046,419	0	1,046,419	
8		GD-AA	5,739,949	0	0	0	0	0	0	3,945,411	3,945,411	0	1,794,538	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	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	0	
		TOTAL ACCOUNT	35,712,672	1,342,300	1,202,322	17,808,571	20,353,193	2,690,654	637,181	7,792,438	11,120,273	1,046,419	3,192,787	4,239,206	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,184,533	400,088	15,791	2,768,654	3,184,533	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,126,683	400,088	15,791	3,821,918	4,237,797	106,253	0	556,115	662,368	18,586	207,932	226,518	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month 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
	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	0	2,508,958	776,035	820,589	4,105,582	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	34,357,275	13,268,522	8,684,032	7,774,151	29,726,705	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970
	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
99		GD-WA / ID / AN	894,188	0	0	0	0	601,790	290,445	1,953	894,188	0	0
99		GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0
8		GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065
7		CD-AA	91,530,605	0	0	64,707,561	64,707,561	0	0	18,514,811	18,514,811	0	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
		TOTAL ACCOUNT	159,408,851	22,570,236	9,414,898	94,606,373	126,591,507	3,456,217	1,118,445	19,103,758	23,678,420	754,626	8,384,298
	398000	Miscellaneous Equipment											
99		ED-WA / ID / AN	280,702	0	6,846	273,856	280,702	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0
8		GD-AA	889	0	0	0	0	0	0	611	611	0	278
7		CD-AA	714,258	0	0	504,945	504,945	0	0	144,480	144,480	0	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
		TOTAL ACCOUNT	1,020,001	0	13,505	783,840	797,345	0	1,914	146,539	148,453	9,092	65,111
		TOTAL GENERAL PLANT	645,619,904	89,079,583	42,048,025	329,819,814	460,947,422	52,037,048	8,030,018	80,788,610	140,855,676	11,779,096	32,037,710

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:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,987,594	319,716	0	11,667,878	11,987,594	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,624,207	319,716	0	16,217,609	16,537,325	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	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	
		TOTAL ACCOUNT	155,702,096	3,910,596	0	113,229,710	117,140,306	37,208	0	26,547,563	26,584,771	122,426	11,854,593	11,977,019
	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	
		TOTAL ACCOUNT	19,248,242	0	0	14,579,161	14,579,161	0	0	3,222,869	3,222,869	0	1,446,212	1,446,212
	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	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,809,349	0	0	7,809,349	7,809,349	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month 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	
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
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	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	83,245	0	0	58,850	58,850	0	0	16,839	16,839	0	7,556	7,556
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	20,446,202	16,214,764	0	58,850	16,273,614	4,148,193	0	16,839	4,165,032	0	7,556	7,556
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	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	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	0
		TOTAL ACCOUNT	11,558,226	0	0	8,199,937	8,199,937	0	0	2,318,085	2,318,085	0	1,040,204	1,040,204
	TOTAL		362,741,671	20,445,076	0	250,127,066	270,572,142	5,207,995	771,517	59,168,395	65,147,907	548,377	26,473,245	27,021,622

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: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month 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	(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	(79,651,350)	(56,367,212)	(16,129,174)	(7,154,964)

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

Report ID:
C-WKC-1A

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	5,721,419	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
TOTAL		75,932,924	32,527,275	5,721,699	114,181,898	73,131,020	30,897,217	2,801,904	1,630,058	5,721,699

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%