

RESULTS OF OPERATIONS			Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN			
For Month Ended October 31, 2022 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	10,362,867	7,075,638	3,287,229
	Adjustments			
	Adjusted Net Operating Income (Loss)	10,362,867	7,075,638	3,287,229
E-APL	Electric Net Rate Base	3,082,983,224	2,080,378,080	1,002,605,144
	RATE OF RETURN	0.336%	0.340%	0.328%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended October 31, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers Percent	10-01-2022 thru 10-31-2022	409,950 100.000%	267,142 65.165%	142,808 34.835%
3	E-OPS	Direct Distribution Operating Expense Percent	10-01-2022 thru 10-31-2022	5,097,413 100.000%	3,266,975 64.091%	1,830,438 35.909%
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accts 500 - 598		28,881,614	16,720,518	12,161,096
		Direct O & M Accts 901 - 935		41,330,083	28,709,390	12,620,693
		Total		70,211,697	45,429,908	24,781,789
		Percentage		100.000%	64.704%	35.296%
		Direct Labor Accts 500 - 598		11,062,279	7,376,236	3,686,043
		Direct Labor Accts 901 - 935		6,332,931	4,359,405	1,973,526
		Total		17,395,210	11,735,641	5,659,569
		Percentage		100.000%	67.465%	32.535%
		Number of Customers		405,775	264,439	141,336
		Percentage		100.000%	65.169%	34.831%
		Net Direct Plant		1,447,497,356	993,951,438	453,545,918
		Percentage		100.000%	68.667%	31.333%
4		Total Percentages		400.000%	266.005%	133.995%
		Percent		100.000%	66.501%	33.499%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Month Ended October 31, 2022
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended October 31, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended October 31, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 500 - 894		57,593,346	46,412,847	11,180,499	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		142,841,884	121,811,494	21,030,390	0
		Percentage		100.000%	85.277%	14.723%	0.000%
		Direct Labor Accts 500 - 894		56,931,970	47,158,546	9,773,424	0
		Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
		Total		79,323,635	66,079,652	13,243,983	0
		Percentage		100.000%	83.304%	16.696%	0.000%
		Number of Customers at		672,312	405,775	266,537	0
		Percentage		100.000%	60.355%	39.645%	0.000%
		Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
		Percentage		100.000%	81.777%	18.223%	0.000%
9		Total Percentages		400.000%	310.713%	89.287%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	09-01-2022 thru 10-31-2022	1,481,513,222	1,013,706,695	467,806,527	
		Percent		100.000%	68.424%	31.576%	
11		Book Depreciation	10-01-2022 thru 10-31-2022	12,315,703	8,226,200	4,089,503	
		Percent		100.000%	66.794%	33.206%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended October 31, 2022
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	09-01-2022 thru 10-31-2022	3,546,844,673 100.000%	2,375,062,303 66.963%	1,171,782,370 33.037%
13	E-PLT	Net Electric General Plant - AMA Percent	09-01-2022 thru 10-31-2022	291,021,394 100.000%	196,570,948 67.545%	94,450,446 32.455%
14		Net Allocated Schedule M's - AMA Percent	10-01-2022 thru 10-31-2022	-9,172,806 100.000%	-6,229,105 67.908%	-2,943,701 32.092%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended October 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	23,822,111	0	23,822,111	16,112,516	0	16,112,516	7,709,595	0
99	442200	Commercial - Firm & Int.	26,417,363	0	26,417,363	19,419,694	0	19,419,694	6,997,669	0
1	442300	Industrial	9,951,072	0	9,951,072	5,409,515	0	5,409,515	4,541,557	0
99	444000	Public Street & Highway Lighting	630,770	0	630,770	399,434	0	399,434	231,336	0
99	448000	Interdepartmental Revenue	116,906	0	116,906	104,260	0	104,260	12,646	0
99	499XXX	Unbilled Revenue	2,105,177	0	2,105,177	1,219,317	0	1,219,317	885,860	0
TOTAL SALES TO ULTIMATE CUSTOMERS			63,043,399	0	63,043,399	42,664,736	0	42,664,736	20,378,663	0
1	447XXX	Sales for Resale	0	18,462,629	18,462,629	0	12,098,561	12,098,561	0	6,364,068
TOTAL SALES OF ELECTRICITY			63,043,399	18,462,629	81,506,028	42,664,736	12,098,561	54,763,297	20,378,663	6,364,068
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	11,059	0	11,059	3,285	0	3,285	7,774	0
1	453000	Sales of Water & Water Power	0	35,251	35,251	0	23,100	23,100	0	12,151
1	454000	Rent from Electric Property	211,121	6,406	217,527	131,071	4,198	135,269	80,050	2,208
1	454100	Rent from Trnsmission Joint Use	535	0	535	159	0	159	376	0
1	456XXX	Other Electric Revenues	2,903,437	10,294,157	13,197,594	2,219,309	6,745,761	8,965,070	684,128	3,548,396
TOTAL OTHER OPERATING REVENUE			3,126,152	10,335,814	13,461,966	2,353,824	6,773,059	9,126,883	772,328	3,562,755
TOTAL ELECTRIC REVENUE			66,169,551	28,798,443	94,967,994	45,018,560	18,871,620	63,890,180	21,150,991	9,926,823

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended October 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	44,613	44,613	0	29,235	29,235	0	15,378
1	501XXX	Fuel	0	3,983,841	3,983,841	0	2,610,611	2,610,611	0	1,373,230
1	502000	Steam Expense	0	321,006	321,006	0	210,355	210,355	0	110,651
1	505000	Electric Expense	0	64,489	64,489	0	42,260	42,260	0	22,229
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	401,967	401,967	0	263,409	263,409	0	138,558
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	86,128	86,128	0	56,440	56,440	0	29,688
1	511000	Structures	0	89,856	89,856	0	58,883	58,883	0	30,973
1	512000	Boiler Plant	0	565,242	565,242	0	370,403	370,403	0	194,839
1	513000	Electric Plant	0	56,443	56,443	0	36,987	36,987	0	19,456
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	187,635	187,635	0	122,957	122,957	0	64,678
		TOTAL STEAM POWER GENERATION EXP	0	5,801,220	5,801,220	0	3,801,540	3,801,540	0	1,999,680
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	301,056	301,056	0	197,282	197,282	0	103,774
1	536000	Water for Power	0	346,492	346,492	0	227,056	227,056	0	119,436
1	537000	Hydraulic Expense	518,274	286,388	804,662	340,143	187,670	527,813	178,131	98,718
1	538000	Electric Expense	0	640,842	640,842	0	419,944	419,944	0	220,898
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	99,591	99,591	0	65,262	65,262	0	34,329
1	540000	Rent	0	131,587	131,587	0	86,229	86,229	0	45,358
1	540100	MT Trust Funds Land Settlement Rents	463,000	0	463,000	303,404	0	303,404	159,596	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	71,405	71,405	0	46,792	46,792	0	24,613
1	542000	Structures	0	412,877	412,877	0	270,558	270,558	0	142,319
1	543000	Reservoirs, Dams, & Waterways	0	195,846	195,846	0	128,338	128,338	0	67,508
1	544000	Electric Plant	0	507,100	507,100	0	332,303	332,303	0	174,797
1	545000	Miscellaneous Hydraulic Plant	0	73,633	73,633	0	48,252	48,252	0	25,381
		TOTAL HYDRO POWER GENERATION EXP	981,274	3,066,817	4,048,091	643,547	2,009,686	2,653,233	337,727	1,057,131
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	25,947	25,947	0	17,003	17,003	0	8,944
1	547XXX	Fuel	0	18,628,025	18,628,025	0	12,206,945	12,206,945	0	6,421,080
1	548000	Generation Expense	0	380,960	380,960	0	249,643	249,643	0	131,317
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	40,164	40,164	0	26,319	26,319	0	13,845
1	550000	Rent	0	6,351	6,351	0	4,162	4,162	0	2,189
		MAINTENANCE								
1	551000	Supervision & Engineering	0	48,934	48,934	0	32,066	32,066	0	16,868
1	552000	Structures	0	11,521	11,521	0	7,550	7,550	0	3,971
1	553000	Generating & Electric Equipment	0	174,636	174,636	0	114,439	114,439	0	60,197
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	27,645	27,645	0	18,116	18,116	0	9,529
		TOTAL OTHER POWER GENERATION EXP	0	19,344,183	19,344,183	0	12,676,243	12,676,243	0	6,667,940

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended October 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	922,940	11,846,162	12,769,102	0	7,762,791	7,762,791	922,940	4,083,371
1	556000	System Control & Load Dispatching	0	53,647	53,647	0	35,155	35,155	0	18,492
E-557	557XXX	Other Expense	(302,701)	6,348,335	6,045,634	(736,110)	4,160,064	3,423,954	433,409	2,188,271
TOTAL OTHER POWER SUPPLY EXPENSE			620,239	18,248,144	18,868,383	(736,110)	11,958,010	11,221,900	1,356,349	6,290,134
TOTAL PRODUCTION OPERATING EXP			1,601,513	46,460,364	48,061,877	(92,563)	30,445,479	30,352,916	1,694,076	16,014,885
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	185,426	185,426	0	121,510	121,510	0	63,916
1	561000	Load Dispatching	0	250,983	250,983	0	164,469	164,469	0	86,514
1	562000	Station Expense	0	69,075	69,075	0	45,265	45,265	0	23,810
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	52,484	52,484	0	34,393	34,393	0	18,091
1	565XXX	Transmission of Electricity by Others	0	1,691,758	1,691,758	0	1,108,609	1,108,609	0	583,149
1	566000	Miscellaneous Transmission Expense	0	256,582	256,582	0	168,138	168,138	0	88,444
1	567000	Rent	0	22,063	22,063	0	14,458	14,458	0	7,605
MAINTENANCE										
1	568000	Supervision & Engineering	0	34,120	34,120	0	22,359	22,359	0	11,761
1	569000	Structures	(6,156)	74,835	68,679	(6,185)	49,039	42,854	29	25,796
1	570000	Station Equipment	0	67,877	67,877	0	44,480	44,480	0	23,397
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	276	112,373	112,649	7	73,638	73,645	269	38,735
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	29	3,154	3,183	0	2,067	2,067	29	1,087
TOTAL TRANSMISSION OPERATING EXP			(5,851)	2,820,730	2,814,879	(6,178)	1,848,425	1,842,247	327	972,305

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,321,249	2,629,259	3,950,508	961,569	1,722,953	2,684,522	359,680	906,306
E-DEPX		Depreciation Expense-Transmission	66,327	1,603,531	1,669,858	43,349	1,050,794	1,094,143	22,978	552,737
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,164	98,164	0	64,327	64,327	0	33,837
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	58,302	0	58,302	58,302	0	58,302	0	0
1	407324	Amortization of CDA CDR Fund	0	16,667	16,667	0	10,922	10,922	0	5,745
99	407327	Colstrip Reg. Asset Amortization	158,548	0	158,548	81,597	0	81,597	76,951	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,787	1,787	0	940
99	407360	Amortization of CS2 & COLSTRIP O&M	75,067	0	75,067	0	0	0	75,067	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,673	73,673	0	48,278	48,278	0	25,395
99	407395	Optional Renewable Power Revenue Offset	29,133	0	29,133	22,512	0	22,512	6,621	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407427	Colstrip Regulatory Deferral	(237,586)	0	(237,586)	(122,834)	0	(122,834)	(114,752)	0
99	407434	EIM Deferred O&M	(83,009)	0	(83,009)	0	0	0	(83,009)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(966,822)	0	(966,822)	(657,332)	0	(657,332)	(309,490)	0
99	407451	Deferral CEIP	(14,480)	0	(14,480)	(14,480)	0	(14,480)	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(34,450)	0	(34,450)	0	0	0	(34,450)	0
99	407494	Amortization of Schedule 98 REC Rev	(13,987)	0	(13,987)	(13,987)	0	(13,987)	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(460)	(460)	0	(242)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,044,038	2,044,038	0	1,339,458	1,339,458	0	704,580
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	117,597	6,467,357	6,584,954	188,781	4,238,059	4,426,840	(71,184)	2,229,298
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	1,713,259	55,748,451	57,461,710	90,040	36,531,963	36,622,003	1,623,219	19,216,488

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	190,608	216,222	406,830	146,780	138,579	285,359	43,828	77,643
3	582000	Station Expense	71,578	1,022	72,600	51,200	655	51,855	20,378	367
3	583000	Overhead Line Expense	150,059	99,615	249,674	89,726	63,844	153,570	60,333	35,771
3	584000	Underground Line Expense	140,107	0	140,107	79,908	0	79,908	60,199	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	(208)	0	(208)	(262)	0	(262)	54	0
3	586000	Meter Expense	207,619	1,256	208,875	182,726	805	183,531	24,893	451
3	587000	Customer Installations Expense	60,721	3,442	64,163	42,135	2,206	44,341	18,586	1,236
3	588000	Miscellaneous Distribution Expense	391,186	289,426	680,612	278,906	185,496	464,402	112,280	103,930
3	589000	Rent	0	(113,392)	(113,392)	0	(72,674)	(72,674)	0	(40,718)
		MAINTENANCE:								
3	590000	Supervision & Engineering	11,353	122,535	133,888	6,762	78,534	85,296	4,591	44,001
3	591000	Structures	18,526	610	19,136	6,532	391	6,923	11,994	219
3	592000	Station Equipment	68,178	9,131	77,309	49,126	5,852	54,978	19,052	3,279
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	3,699,972	2,308	3,702,280	2,264,810	1,479	2,266,289	1,435,162	829
3	594000	Underground Lines	33,420	0	33,420	24,517	0	24,517	8,903	0
3	595000	Line Transformers	20,894	0	20,894	15,438	0	15,438	5,456	0
3	596000	Street Light & Signal System Maintenance Exp	10,102	0	10,102	8,569	0	8,569	1,533	0
3	597000	Meters	1,694	0	1,694	1,183	0	1,183	511	0
3	598000	Miscellaneous Distribution Expense	21,606	38,785	60,391	18,921	24,858	43,779	2,685	13,927
		TOTAL DISTRIBUTION OPERATING EXP	5,097,415	670,960	5,768,375	3,266,977	430,025	3,697,002	1,830,438	240,935
E-DEPX		Depreciation Expense-Distribution	4,812,058	7,116	4,819,174	3,161,100	4,561	3,165,661	1,650,958	2,555
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,531	0	9,531	9,531	0	9,531	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,398,532	0	4,398,532	3,742,893	0	3,742,893	655,639	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,220,121	7,116	9,227,237	6,913,524	4,561	6,918,085	2,306,597	2,555
		TOTAL DISTRIBUTION EXPENSES	14,317,536	678,076	14,995,612	10,180,501	434,586	10,615,087	4,137,035	243,490

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended October 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	14,336	14,336	0	9,342	9,342	0	4,994
2	902000	Meter Reading Expenses	82,260	12,493	94,753	66,909	8,141	75,050	15,351	4,352
2	903XXX	Customer Records & Collection Expenses	101,805	586,580	688,385	49,388	382,245	431,633	52,417	204,335
2	904000	Uncollectible Accounts	(189,684)	0	(189,684)	(226,287)	0	(226,287)	36,603	0
2	905000	Misc Customer Accounts	0	8,084	8,084	0	5,268	5,268	0	2,816
TOTAL CUSTOMER ACCOUNTS EXPENSES			(5,619)	621,493	615,874	(109,990)	404,996	295,006	104,371	216,497
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	2,349,318	32,461	2,381,779	1,809,099	21,153	1,830,252	540,219	11,308
2	909000	Advertising	15,236	61,760	76,996	12,282	40,246	52,528	2,954	21,514
2	910000	Misc Customer Service & Info Exp	0	4,169	4,169	0	2,717	2,717	0	1,452
TOTAL CUSTOMER SERVICE & INFO EXP			2,364,554	98,390	2,462,944	1,821,381	64,116	1,885,497	543,173	34,274
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	82	0	82	82	0	82	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			82	0	82	82	0	82	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	41,799	1,687,576	1,729,375	36,137	1,122,255	1,158,392	5,662	565,321
4	921000	Office Supplies & Expenses	77	384,029	384,106	77	255,383	255,460	0	128,646
4	922000	Admin Exp Transferred--Credit	0	(6,568)	(6,568)	0	(4,368)	(4,368)	0	(2,200)
4	923000	Outside Services Employed	62,661	1,287,644	1,350,305	58,009	856,296	914,305	4,652	431,348
4	924000	Property Insurance Premium	0	203,280	203,280	0	135,183	135,183	0	68,097
4	925XXX	Injuries and Damages	275,675	553,275	828,950	191,037	367,933	558,970	84,638	185,342
4	926XXX	Employee Pensions and Benefits	328,631	1,106,857	1,435,488	224,359	736,071	960,430	104,272	370,786
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	202,303	358,390	560,693	122,004	234,853	356,857	80,299	123,537
4	930000	Miscellaneous General Expenses	13,910	220,299	234,209	11,453	146,501	157,954	2,457	73,798
4	931000	Rents	0	60,971	60,971	0	40,546	40,546	0	20,425
4	935000	Maintenance of General Plant	144,612	967,591	1,112,203	99,270	643,458	742,728	45,342	324,133
TOTAL ADMIN & GEN OPERATING EXP			1,069,768	6,823,344	7,893,112	742,346	4,534,111	5,276,457	327,422	2,289,233

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	322,524	1,553,639	1,876,163	248,689	1,033,185	1,281,874	73,835	520,454
E-AMTX		Amortization Expense-General Plant - 303000	0	25,069	25,069	0	16,665	16,665	0	8,404
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	334,522	3,119,483	3,454,005	334,522	2,074,488	2,409,010	0	1,044,995
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,203	35,203	0	23,410	23,410	0	11,793
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	224,003	0	224,003	224,003	0	224,003	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	133,219	0	133,219	133,219	0	133,219	0	0
99	407311	Regulatory Debit - AFUDC Amortization	29,067	140,879	169,946	24,188	94,337	118,525	4,879	46,542
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(201,196)	0	(201,196)	(201,196)	0	(201,196)	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	403,325	0	403,325	403,325	0	403,325	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(2,414,805)	0	(2,414,805)	(1,543,496)	0	(1,543,496)	(871,309)	0
E-OTX		Taxes Other Than FIT--A&G	85,734	221,338	307,072	57,754	147,192	204,946	27,980	74,146
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,075,513)	5,095,611	4,020,098	(318,992)	3,389,277	3,070,285	(756,521)	1,706,334
		TOTAL ADMIN & GENERAL EXPENSES	(5,745)	11,918,955	11,913,210	423,354	7,923,388	8,346,742	(429,099)	3,995,567
		TOTAL EXPENSES BEFORE FIT	18,384,067	69,065,365	87,449,432	12,405,368	45,359,049	57,764,417	5,978,699	23,706,316
		NET OPERATING INCOME (LOSS) BEFORE FIT			7,518,562			6,125,763		
E-FIT		FEDERAL INCOME TAX			(1,338,290)			(832,665)		
E-FIT		DEFERRED FEDERAL INCOME TAX			(1,465,616)			(90,737)		
E-FIT		AMORTIZED ITC			(40,399)			(26,473)		
		ELECTRIC NET OPERATING INCOME (LOSS)			10,362,867			7,075,638		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers	100.000%	65.165%	34.835%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.091%	35.909%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	7,709,595
99	442200	Commercial - Firm & Int.	6,997,669
1	442300	Industrial	4,541,557
99	444000	Public Street & Highway Lighting	231,336
99	448000	Interdepartmental Revenue	12,646
99	499XXX	Unbilled Revenue	885,860
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>20,378,663</u>
1	447XXX	Sales for Resale	6,364,068
		TOTAL SALES OF ELECTRICITY	<u>26,742,731</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	7,774
1	453000	Sales of Water & Water Power	12,151
1	454000	Rent from Electric Property	82,258
1	454100	Rent from Trnsmission Joint Use	376
1	456XXX	Other Electric Revenues	4,232,524
		TOTAL OTHER OPERATING REVENUE	<u>4,335,083</u>
		TOTAL ELECTRIC REVENUE	<u>31,077,814</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	15,378
1	501XXX	Fuel	1,373,230
1	502000	Steam Expense	110,651
1	505000	Electric Expense	22,229
1	506XXX	Miscellaneous Steam Power Generation Op Exp	138,558
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	29,688
1	511000	Structures	30,973
1	512000	Boiler Plant	194,839
1	513000	Electric Plant	19,456
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	64,678
		TOTAL STEAM POWER GENERATION EXP	<u>1,999,680</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	103,774
1	536000	Water for Power	119,436
1	537000	Hydraulic Expense	276,849
1	538000	Electric Expense	220,898
1	539000	Miscellaneous Hydraulic Power Generation Exp	34,329
1	540000	Rent	45,358
1	540100	MT Trust Funds Land Settlement Rents	159,596
		MAINTENANCE	
1	541000	Supervision & Engineering	24,613
1	542000	Structures	142,319
1	543000	Reservoirs, Dams, & Waterways	67,508
1	544000	Electric Plant	174,797
1	545000	Miscellaneous Hydraulic Plant	25,381
		TOTAL HYDRO POWER GENERATION EXP	<u>1,394,858</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	8,944
1	547XXX	Fuel	6,421,080
1	548000	Generation Expense	131,317
1	549XXX	Miscellaneous Other Power Generation Op Exp	13,845
1	550000	Rent	2,189
		MAINTENANCE	
1	551000	Supervision & Engineering	16,868
1	552000	Structures	3,971
1	553000	Generating & Electric Equipment	60,197
1	554XXX	Miscellaneous Other Power Generation Maint Exp	9,529
		TOTAL OTHER POWER GENERATION EXP	<u>6,667,940</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	5,006,311
1	56000	System Control & Load Dispatching	18,492
E-557	557XXX	Other Expense	2,621,680
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>7,646,483</u>
		TOTAL PRODUCTION OPERATING EXP	<u>17,708,961</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	63,916
1	561000	Load Dispatching	86,514
1	562000	Station Expense	23,810
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	18,091
1	565XXX	Transmission of Electricity by Others	583,149
1	566000	Miscellaneous Transmission Expense	88,444
1	567000	Rent	7,605
		MAINTENANCE	
1	568000	Supervision & Engineering	11,761
1	569000	Structures	25,825
1	570000	Station Equipment	23,397
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	39,004
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	1,116
		TOTAL TRANSMISSION OPERATING EXP	<u>972,632</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,265,986
E-DEPX		Depreciation Expense-Transmission	575,715
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,837
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0
1	407324	Amortization of CDA CDR Fund	5,745
99	407327	Colstrip Reg. Asset Amortization	76,951
1	407333	Amortization of CDA Settlement Costs	940
99	407360	Amortization of CS2 & COLSTRIP O&M	75,067
1	407382	Amortization of CDA Settlement - Allocated	25,395
99	407395	Optional Renewable Power Revenue Offset	6,621
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407427	Colstrip Regulatory Deferral	(114,752)
99	407434	EIM Deferred O&M	(83,009)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(309,490)
99	407451	Deferral CEIP	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(34,450)
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(242)
E-OTX		Taxes Other Than FIT--Prod & Trans	704,580
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>2,158,114</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>20,839,707</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	121,471
3	582000	Station Expense	20,745
3	583000	Overhead Line Expense	96,104
3	584000	Underground Line Expense	60,199
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	54
3	586000	Meter Expense	25,344
3	587000	Customer Installations Expense	19,822
3	588000	Miscellaneous Distribution Expense	216,210
3	589000	Rent	(40,718)
		MAINTENANCE:	
3	590000	Supervision & Engineering	48,592
3	591000	Structures	12,213
3	592000	Station Equipment	22,331
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	1,435,991
3	594000	Underground Lines	8,903
3	595000	Line Transformers	5,456
3	596000	Street Light & Signal System Maintenance Exp	1,533
3	597000	Meters	511
3	598000	Miscellaneous Distribution Expense	16,612
		TOTAL DISTRIBUTION OPERATING EXP	<u>2,071,373</u>
E-DEPX		Depreciation Expense-Distribution	1,653,513
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	655,639
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,309,152</u>
		TOTAL DISTRIBUTION EXPENSES	<u>4,380,525</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	4,994
2	902000	Meter Reading Expenses	19,703
2	903XXX	Customer Records & Collection Expenses	256,752
2	904000	Uncollectible Accounts	36,603
2	905000	Misc Customer Accounts	2,816
		TOTAL CUSTOMER ACCOUNTS EXPENSES	320,868
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	551,527
2	909000	Advertising	24,468
2	910000	Misc Customer Service & Info Exp	1,452
		TOTAL CUSTOMER SERVICE & INFO EXP	577,447
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	570,983
4	921000	Office Supplies & Expenses	128,646
4	922000	Admin Exp Transferred--Credit	(2,200)
4	923000	Outside Services Employed	436,000
4	924000	Property Insurance Premium	68,097
4	925XXX	Injuries and Damages	269,980
4	926XXX	Employee Pensions and Benefits	475,058
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	203,836
4	930000	Miscellaneous General Expenses	76,255
4	931000	Rents	20,425
4	935000	Maintenance of General Plant	369,475
		TOTAL ADMIN & GEN OPERATING EXP	2,616,655

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	594,289
E-AMTX		Amortization Expense-General Plant - 303000	8,404
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,044,995
E-AMTX		Amortization Expense-General Plant - 390200, 3962	11,793
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407306	Regulatory Debit - AMI Amortization	0
99	407307	Regulatory Debit - Existing Meters Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	51,421
99	407314	Regulatory Debit - FISERVE Amortization	8,094
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0
99	407447	Regulatory Credit - COVID-19 Deferral	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(871,309)
E-OTX		Taxes Other Than FIT--A&G	102,126
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	949,813
		TOTAL ADMIN & GENERAL EXPENSES	3,566,468
		TOTAL EXPENSES BEFORE FIT	29,685,015
		NET OPERATING INCOME (LOSS) BEFORE FIT	1,392,799
E-FIT		FEDERAL INCOME TAX	(505,625)
E-FIT		DEFERRED FEDERAL INCOME TAX	(1,374,879)
E-FIT		AMORTIZED ITC	(13,926)
		ELECTRIC NET OPERATING INCOME (LOSS)	3,287,229

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
 For Month Ended October 31, 2022
 Average of Monthly Averages Basis

Report ID:
E-456-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	2,479	39,313	41,792	(921)	25,762	24,841	3,400	13,551	16,951
1	456010	Other Electric Rev-Financial	0	1,507,453	1,507,453	0	987,834	987,834	0	519,619	519,619
1	456015	Other Electric Rev-CT Fuel Sales	0	4,625,883	4,625,883	0	3,031,341	3,031,341	0	1,594,542	1,594,542
1	456016	Other Electric Rev-Resource Opt	0	345,205	345,205	0	226,213	226,213	0	118,992	118,992
1	456017	Other Electric Rev-Non Resource	0	10,168	10,168	0	6,663	6,663	0	3,505	3,505
1	456018	Other Electric Rev-Extraction	0	35,822	35,822	0	23,474	23,474	0	12,348	12,348
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(13,750)	137,500	123,750	0	90,104	90,104	(13,750)	47,396	33,646
1	456050	Other Electric Rev-Attachment Fees	22,977	0	22,977	18,339	0	18,339	4,638	0	4,638
1	456100	Transmission Revenue of Others	0	2,637,189	2,637,189	0	1,728,150	1,728,150	0	909,039	909,039
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,458	50,458	0	26,542	26,542
1	456130	Ancillary Services Revenue	0	78,346	78,346	0	51,340	51,340	0	27,006	27,006
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	2,297,467	0	2,297,467	1,813,129	0	1,813,129	484,338	0	484,338
1	456329	Amortization Res Decoupling Deferral	643,296	0	643,296	332,307	0	332,307	310,989	0	310,989
1	456338	Non-res Decoupling Deferred Rev	256,330	0	256,330	403,967	0	403,967	(147,637)	0	(147,637)
1	456339	Amortization Non-res Decoupling	(350,715)	0	(350,715)	(358,226)	0	(358,226)	7,511	0	7,511
1	456380	Other Electric Revenue-Clearwater	29,408	0	29,408	0	0	0	29,408	0	29,408
1	456700	Other Electric Rev-Low Voltage	15,947	0	15,947	10,714	0	10,714	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	97,177	97,177	0	51,117	51,117
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(125,103)	(125,103)	0	(81,980)	(81,980)	0	(43,123)	(43,123)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	125,103	125,103	0	81,980	81,980	0	43,123	43,123
1	456730	Other Elec Rev-Intraco Thermal	0	651,987	651,987	0	427,247	427,247	0	224,740	224,740
TOTAL ACCOUNT 456			2,903,439	10,294,160	13,197,599	2,219,309	6,745,763	8,965,072	684,130	3,548,397	4,232,527

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	10,404,959	10,404,959	0	6,818,370	6,818,370	0	3,586,589	3,586,589
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	56,801	56,801	0	37,222	37,222	0	19,579	19,579
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	922,940	0	922,940	0	0	0	922,940	0	922,940
1	555550	Non Monetary - Exchange Power	0	(87,734)	(87,734)	0	(57,492)	(57,492)	0	(30,242)	(30,242)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	328,037	328,037	0	214,963	214,963	0	113,074	113,074
1	555710	Intercompany Purchase	0	78,346	78,346	0	51,340	51,340	0	27,006	27,006
1	555740	Purchased Power - EIM	0	1,065,753	1,065,753	0	698,388	698,388	0	367,365	367,365
TOTAL ACCOUNT 555			922,940	11,846,162	12,769,102	0	7,762,791	7,762,791	922,940	4,083,371	5,006,311

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	2,610	654,172	656,782	2,610	428,679	431,289	0	225,493	225,493
1	557010	Other Power Supply Expense - Financial	0	5,880,320	5,880,320	0	3,853,374	3,853,374	0	2,026,946	2,026,946
1	557018	Merchandise Processing Fee	0	3,777	3,777	0	2,475	2,475	0	1,302	1,302
1	557150	Fuel - Economic Dispatch	0	(7,579,032)	(7,579,032)	0	(4,966,540)	(4,966,540)	0	(2,612,492)	(2,612,492)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(110,942)	0	(110,942)	0	0	0	(110,942)	0	(110,942)
1	557165	Other Resource Costs-CAISO Charges	0	17,059	17,059	0	11,179	11,179	0	5,880	5,880
1	557170	Broker Fees - Power	0	28,717	28,717	0	18,818	18,818	0	9,899	9,899
1	557171	REC Broker Fees	0	50	50	0	33	33	0	17	17
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	48,180	0	48,180	48,180	0	48,180	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	(806,582)	0	(806,582)	(806,582)	0	(806,582)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	226,559	0	226,559	226,559	0	226,559	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(248,335)	0	(248,335)	(248,335)	0	(248,335)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	48,292	0	48,292	0	0	0	48,292	0	48,292
99	557390	Idaho PCA Amortization	469,294	0	469,294	0	0	0	469,294	0	469,294
1	557395	Optional Renewable Power Expense Offset	0	124	124	0	81	81	0	43	43
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	128,465	128,465	0	84,183	84,183	0	44,282	44,282
1	557711	Turbine Gas Bookout Offset	0	(128,465)	(128,465)	0	(84,183)	(84,183)	0	(44,282)	(44,282)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	7,343,148	7,343,148	0	4,811,965	4,811,965	0	2,531,183	2,531,183
TOTAL ACCOUNT 557			(302,701)	6,348,335	6,045,634	(736,110)	4,160,064	3,423,954	433,409	2,188,271	2,621,680

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	15,121	32,461	47,582	11,444	21,153	32,597	3,677	11,308	14,985
99	908600	Public Purpose Tariff Rider Expense Offset	2,204,140	0	2,204,140	1,566,898	0	1,566,898	637,242	0	637,242
99	908610	Limited Income Tax Refund Program	91,454	0	91,454	91,454	0	91,454	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	38,603	0	38,603	139,303	0	139,303	(100,700)	0	(100,700)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,349,318	32,461	2,381,779	1,809,099	21,153	1,830,252	540,219	11,308	551,527

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.165%	34.835%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended October 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.72%	54.72%
2	Cost of Debt		4.671%	4.675%
	Total Weighted Cost		2.556%	2.558%
E-APL	Net Rate Base	3,082,983,224	2,080,378,080	1,002,605,144
	Interest Deduction for FIT Calculation	78,821,104	53,174,464	25,646,640
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	94,967,994	63,890,180	31,077,814
E-OPS	Less: Operating & Maintenance Expense	67,617,143	43,349,207	24,267,936
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	13,082,647	9,127,913	3,954,734
E-OTX	Less: Taxes Other than FIT	6,749,642	5,287,297	1,462,345
	Net Operating Income Before FIT	7,518,562	6,125,763	1,392,799
E-INT	Less: Monthly Interest Expense	6,568,425	4,431,205	2,137,220
E-OTX	Less: ID ITC Deferred & Amortization	(2,209)	0	(2,209)
E-SCM	Plus: Schedule M Adjustments	(7,320,736)	(5,659,630)	(1,661,106)
	Taxable Net Operating Income	(6,372,808)	(3,965,072)	(2,407,736)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,338,290)	(832,665)	(505,625)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(1,338,290)	(832,665)	(505,625)
E-DTE	Deferred FIT	875,746	758,967	116,779
E-DTE	Customer Tax Credit Amortization	(2,341,362)	(849,704)	(1,491,658)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,473)	(13,926)
	Total Net FIT/Deferred FIT	(2,844,305)	(949,875)	(1,894,430)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,866,210	9,071,464	15,937,674	4,758,759	5,990,383	10,749,142	2,107,451	3,081,081	5,188,532
12	997001 Contributions In Aid of Construction	0	691,667	691,667	0	463,161	463,161	0	228,506	228,506
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	(99,167)	(99,167)	0	(66,405)	(66,405)	0	(32,762)	(32,762)
99	997007 Idaho PCA	434,577	0	434,577	0	0	0	434,577	0	434,577
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	28,504	28,504	0	19,087	19,087	0	9,417	9,417
99	997018 DSM Tariff Rider	293,139	0	293,139	(68,925)	0	(68,925)	362,064	0	362,064
12	997020 FAS87 Current Pension Accrual	0	(94,930)	(94,930)	0	(63,568)	(63,568)	0	(31,362)	(31,362)
12	997027 Uncollectibles	(236,913)	(239,333)	(476,246)	(315,853)	(160,265)	(476,118)	78,940	(79,068)	(128)
99	997031 Decoupling Mechanism	(2,846,377)	0	(2,846,377)	(2,191,177)	0	(2,191,177)	(655,200)	0	(655,200)
12	997032 Interest Rate Swaps	0	374,192	374,192	0	250,570	250,570	0	123,622	123,622
99	997033 BPA Residential Exchange	331,203	0	331,203	213,015	0	213,015	118,188	0	118,188
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
99	997035 Leases	0	37,942	37,942	0	25,232	25,232	0	12,710	12,710
99	997043 Washington Deferred Power Costs	(758,402)	0	(758,402)	(758,402)	0	(758,402)	0	0	0
12	997044 Non-Monetary Power Costs	0	(87,735)	(87,735)	0	(58,750)	(58,750)	0	(28,985)	(28,985)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(185,130)	(185,130)	0	(123,969)	(123,969)	0	(61,161)	(61,161)
12	997049 Tax Depreciation	0	(14,222,553)	(14,222,553)	0	(9,523,848)	(9,523,848)	0	(4,698,705)	(4,698,705)
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,321	22,321	0	11,012	11,012
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,334	49,334	0	24,340	24,340
99	997065 Amortization - Unbilled Revenue Add-Ins	(133,295)	0	(133,295)	99,182	0	99,182	(232,477)	0	(232,477)
12	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,217	109,217	0	57,450	57,450
12	997080 Book Transportation Depreciation	0	(136,736)	(136,736)	0	(91,563)	(91,563)	0	(45,173)	(45,173)
12	997081 Deferred Compensation	0	(10,995)	(10,995)	0	(7,363)	(7,363)	0	(3,632)	(3,632)
4	997082 Meal Disallowances	0	3,000	3,000	0	1,995	1,995	0	1,005	1,005
12	997083 Paid Time Off	0	78,743	78,743	0	52,729	52,729	0	26,014	26,014
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	40,617	0	40,617	0	0	0	40,617	0	40,617
99	997095 WA REC Deferral	(21,776)	0	(21,776)	(21,776)	0	(21,776)	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,826	1,826	0	901	901
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(41,712)	(41,712)	0	(27,932)	(27,932)	0	(13,780)	(13,780)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(3,633,333)	(3,633,333)	0	(2,432,989)	(2,432,989)	0	(1,200,344)	(1,200,344)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997107 MDM System	357,221	0	357,221	357,221	0	357,221	0	0	0
99	997110 FISERVE	8,094	149,245	157,339	0	99,939	99,939	8,094	49,306	57,400
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115 AFUDC Equity DFIT Deferral	(201,196)	0	(201,196)	(201,196)	0	(201,196)	0	0	0
99	997117 Colstrip Plant Adjustment	(386,960)	0	(386,960)	(261,200)	0	(261,200)	(125,760)	0	(125,760)
99	997119 AFUDC Tax CPI	0	279,390	279,390	0	187,088	187,088	0	92,302	92,302
99	997120 Transportation Tax Disallowance	0	7,349	7,349	0	4,921	4,921	0	2,428	2,428

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997123	EIM Deferred O&M	0	0	0	0	0	0	0	0
99	997125	COVID-19	403,325	0	403,325	403,325	0	403,325	0	0
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0
99	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0
99	997128	Meters Expensed	0	(119,080)	(119,080)	0	(79,740)	(79,740)	0	(39,340)
99	997129	Mixed Service Costs (IDD#5)	0	(1,300,000)	(1,300,000)	0	(870,519)	(870,519)	0	(429,481)
99	997130	Wild Fire Resiliency Deferral	(2,414,805)	0	(2,414,805)	(1,543,496)	0	(1,543,496)	(871,309)	0
99	997132	Battery Storage Deferral	14,721	0	14,721	14,721	0	14,721	0	0
99	997134	WA Revenue Deferral EIM Benefits	58,302	0	58,302	58,302	0	58,302	0	0
99	997135	CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0
99	997136	Accum Provision for Rate Refund-EIM	0	0	0	0	0	0	0	0
99	997137	CEIP	(14,480)	0	(14,480)	(14,480)	0	(14,480)	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	1,852,071	(9,172,807)	(7,320,736)	569,478	(6,229,108)	(5,659,630)	1,282,593	(2,943,699)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.963%	33.037%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Month Ended October 31, 2022
Average of Monthly Averages Basis

Report ID:
E-DTE-1A

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	506,777	506,777	0	339,353	339,353	0	167,424	167,424
99	410100	Deferred Federal Income Tax Expense - Washington	1,039,332	0	1,039,332	1,039,332	0	1,039,332	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	231,450	0	231,450	0	0	0	231,450	0	231,450
	410100	Total	1,270,782	506,777	1,777,559	1,039,332	339,353	1,378,685	231,450	167,424	398,874
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(789,519)	(789,519)	0	(528,722)	(528,722)	0	(260,797)	(260,797)
99	411100	Deferred Federal Income Tax Expense - Washington	(159,583)	0	(159,583)	(159,583)	0	(159,583)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(58,230)	0	(58,230)	0	0	0	(58,230)	0	(58,230)
	411100	Total	(217,813)	(789,519)	(1,007,332)	(159,583)	(528,722)	(688,305)	(58,230)	(260,797)	(319,027)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	68,587	0	68,587	68,587	0	68,587	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	36,932	0	36,932	0	0	0	36,932	0	36,932
	410193	Total	105,519	0	105,519	68,587	0	68,587	36,932	0	36,932
Total Deferred Federal Income Tax Expense			1,158,488	(282,742)	875,746	948,336	(189,369)	758,967	210,152	(93,373)	116,779
99	411193	Customer Tax Credit Amortization - Washington	(849,704)	0	(849,704)	(849,704)	0	(849,704)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(1,491,658)	0	(1,491,658)	0	0	0	(1,491,658)	0	(1,491,658)
	411193	Total	(2,341,362)	0	(2,341,362)	(849,704)	0	(849,704)	(1,491,658)	0	(1,491,658)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%		66.963%		33.037%
E-ALL	99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	4,963	4,963	0	3,252	3,252	0	1,711	1,711
1	408140	State Kwh Generation Tax	0	103,756	103,756	0	67,991	67,991	0	35,765	35,765
1	408150	R&P Property Tax--Production	0	1,403,662	1,403,662	0	919,820	919,820	0	483,842	483,842
1	408180	R&P Property Tax--Transmission	0	531,657	531,657	0	348,395	348,395	0	183,262	183,262
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	2,044,038	2,044,038	0	1,339,458	1,339,458	0	704,580	704,580
DISTRIBUTION											
99	408110	State Excise Tax	1,635,871	0	1,635,871	1,635,871	0	1,635,871	0	0	0
99	408120	Municipal Occupation & License Tax	1,826,572	0	1,826,572	1,447,342	0	1,447,342	379,230	0	379,230
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	938,298	0	938,298	659,680	0	659,680	278,618	0	278,618
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,209)	0	(2,209)	0	0	0	(2,209)	0	(2,209)
TOTAL DISTRIBUTION			4,398,532	0	4,398,532	3,742,893	0	3,742,893	655,639	0	655,639
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	85,734	221,338	307,072	57,754	147,192	204,946	27,980	74,146	102,126
TOTAL A&G			85,734	221,338	307,072	57,754	147,192	204,946	27,980	74,146	102,126
TOTAL TAXES OTHER THAN FIT			4,484,266	2,265,376	6,749,642	3,800,647	1,486,650	5,287,297	683,619	778,726	1,462,345

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,391,666	7,391,666	0	4,843,759	4,843,759	0	2,547,907	2,547,907
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,310,600	1,310,600	0	689,400	689,400
1	182333	CDA Settlement Costs	0	1,022,483	1,022,483	0	670,033	670,033	0	352,450	352,450
1	182381	CDA Settlement Past Storage	0	27,627,676	27,627,676	0	18,104,416	18,104,416	0	9,523,260	9,523,260
1	302000	Franchises & Consents	2,711,733	44,049,218	46,760,951	2,711,733	28,865,453	31,577,186	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,217,610	16,537,326	319,716	10,670,114	10,989,830	0	5,547,496	5,547,496
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,975,402	110,830,966	114,806,368	3,975,402	73,703,701	77,679,103	0	37,127,265	37,127,265
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	14,727,894	14,727,894	0	9,794,197	9,794,197	0	4,933,697	4,933,697
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,195,942	5,195,942	0	2,617,387	2,617,387
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	69,394,534	69,394,534	0	46,148,059	46,148,059	0	23,246,475	23,246,475
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,637,915	20,637,915	0	13,724,420	13,724,420	0	6,913,495	6,913,495
4	303121	Misc Intangible Plant-AMI Software	16,214,764	58,850	16,273,614	16,214,764	39,136	16,253,900	0	19,714	19,714
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	8,420,491	8,420,491	0	5,599,711	5,599,711	0	2,820,780	2,820,780
TOTAL INTANGIBLE PLANT			23,221,615	330,192,632	353,414,247	23,221,615	218,669,541	241,891,156	0	111,523,091	111,523,091
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,527,874	2,527,874	0	1,329,709	1,329,709
1	311XXX	Structures & Improvements	111,610,232	28,854,241	140,464,473	72,923,400	18,908,184	91,831,584	38,686,832	9,946,057	48,632,889
1	312000	Boiler Plant	145,425,345	75,374,786	220,800,131	93,321,819	49,393,097	142,714,916	52,103,526	25,981,689	78,085,215
1	313000	Generators	(20,033)	0	(20,033)	(13,344)	0	(13,344)	(6,689)	0	(6,689)
1	314000	Turbogenerator Units	39,387,633	18,589,251	57,976,884	25,748,308	12,181,536	37,929,844	13,639,325	6,407,715	20,047,040
1	315000	Accessory Electric Equipment	18,078,928	12,501,086	30,580,014	11,812,748	8,191,962	20,004,710	6,266,180	4,309,124	10,575,304
1	316000	Miscellaneous Power Plant Equipment	14,637,528	2,476,959	17,114,487	9,566,465	1,623,151	11,189,616	5,071,063	853,808	5,924,871
TOTAL STEAM PRODUCTION PLANT			329,119,633	141,653,906	470,773,539	213,359,396	92,825,804	306,185,200	115,760,237	48,828,102	164,588,339
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	43,177,047	43,177,047	0	22,711,931	22,711,931
1	331XXX	Structures & Improvements	0	109,853,543	109,853,543	0	71,987,027	71,987,027	0	37,866,516	37,866,516
1	332XXX	Reservoirs, Dams, & Waterways	0	254,939,098	254,939,098	0	167,061,591	167,061,591	0	87,877,507	87,877,507
1	333000	Waterwheels, Turbines, & Generators	0	235,446,444	235,446,444	0	154,288,055	154,288,055	0	81,158,389	81,158,389
1	334000	Accessory Electric Equipment	0	84,759,486	84,759,486	0	55,542,891	55,542,891	0	29,216,595	29,216,595
1	335XXX	Miscellaneous Power Plant Equipment	0	13,369,942	13,369,942	0	8,761,323	8,761,323	0	4,608,619	4,608,619
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,390,934	2,390,934	0	1,257,676	1,257,676
TOTAL HYDRAULIC PRODUCTION PLANT			0	767,906,101	767,906,101	0	503,208,868	503,208,868	0	264,697,233	264,697,233
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,167	905,167	0	593,156	593,156	0	312,011	312,011
1	341000	Structures & Improvements	0	17,530,488	17,530,488	0	11,487,729	11,487,729	0	6,042,759	6,042,759
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,884	21,069,884	0	13,807,095	13,807,095	0	7,262,789	7,262,789
1	343000	Prime Movers	0	21,443,903	21,443,903	0	14,052,190	14,052,190	0	7,391,713	7,391,713
1	344000	Generators	0	239,750,275	239,750,275	0	157,108,355	157,108,355	0	82,641,920	82,641,920
1	344010	Generators - Solar	0	172,152	172,152	0	112,811	112,811	0	59,341	59,341
1	345000	Accessory Electric Equipment	0	25,661,927	25,661,927	0	16,816,261	16,816,261	0	8,845,666	8,845,666
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,762	21,762	0	11,447	11,447
1	346000	Miscellaneous Power Plant Equipment	0	1,642,230	1,642,230	0	1,076,153	1,076,153	0	566,077	566,077
TOTAL OTHER PRODUCTION PLANT			0	328,209,235	328,209,235	0	215,075,512	215,075,512	0	113,133,723	113,133,723
TOTAL PRODUCTION PLANT			329,119,633	1,237,769,242	1,566,888,875	213,359,396	811,110,184	1,024,469,580	115,760,237	426,659,058	542,419,295

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,260,575	29,888,933	410,632	19,174,455	19,585,087	217,726	10,086,120	10,303,846	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	47,266	30,511,793	30,559,059	30,973	19,994,378	20,025,351	16,293	10,517,415	10,533,708	
1	353XXX	Station Equipment	12,693,271	344,610,650	357,303,921	8,297,111	225,823,359	234,120,470	4,396,160	118,787,291	123,183,451	
1	354000	Towers & Fixtures	16,032,889	1,167,384	17,200,273	10,477,578	764,987	11,242,565	5,555,311	402,397	5,957,708	
1	355000	Poles & Fixtures	5,418	348,679,751	348,685,169	3,541	228,489,841	228,493,382	1,877	120,189,910	120,191,787	
1	356000	Overhead Conductors & Devices	12,570,205	168,102,692	180,672,897	8,214,716	110,157,694	118,372,410	4,355,489	57,944,998	62,300,487	
1	357000	Underground Conduit	0	3,422,637	3,422,637	0	2,242,854	2,242,854	0	1,179,783	1,179,783	
1	358000	Underground Conductors & Devices	0	6,900,172	6,900,172	0	4,521,683	4,521,683	0	2,378,489	2,378,489	
1	359000	Roads & Trails	78,834	2,529,303	2,608,137	51,518	1,657,452	1,708,970	27,316	871,851	899,167	
		TOTAL TRANSMISSION PLANT	42,056,241	935,184,957	977,241,198	27,486,069	612,826,703	640,312,772	14,570,172	322,358,254	336,928,426	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	12,064,181	0	12,064,181	10,593,627	0	10,593,627	1,470,554	0	1,470,554	
99	360400	Land Easements	4,004,837	0	4,004,837	1,369,439	0	1,369,439	2,635,398	0	2,635,398	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,414,377	0	28,414,377	20,733,768	0	20,733,768	7,680,609	0	7,680,609	
3	362000	Station Equipment	160,376,155	3,186,440	163,562,595	106,690,980	2,042,221	108,733,201	53,685,175	1,144,219	54,829,394	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	533,705,196	0	533,705,196	352,722,405	0	352,722,405	180,982,791	0	180,982,791	
99	365000	Overhead Conductors & Devices	337,178,412	0	337,178,412	210,709,493	0	210,709,493	126,468,919	0	126,468,919	
99	366000	Underground Conduit	154,476,410	0	154,476,410	101,765,645	0	101,765,645	52,710,765	0	52,710,765	
99	367000	Underground Conductors & Devices	270,336,625	0	270,336,625	181,019,097	0	181,019,097	89,317,528	0	89,317,528	
99	368000	Line Transformers	321,150,383	0	321,150,383	221,317,549	0	221,317,549	99,832,834	0	99,832,834	
99	369XXX	Services	212,159,790	0	212,159,790	138,274,523	0	138,274,523	73,885,267	0	73,885,267	
99	371XXX	Installations on Customers' Premises	6,274,068	0	6,274,068	6,274,068	0	6,274,068	0	0	0	
99	370XXX	Meters	86,068,538	0	86,068,538	61,374,786	0	61,374,786	24,693,752	0	24,693,752	
99	373XXX	Street Light & Signal Systems	77,362,381	0	77,362,381	50,123,169	0	50,123,169	27,239,212	0	27,239,212	
		TOTAL DISTRIBUTION PLANT	2,203,939,203	3,186,440	2,207,125,643	1,462,968,549	2,042,221	1,465,010,770	740,970,654	1,144,219	742,114,873	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,513,718	9,345,324	10,859,042	811,811	6,214,734	7,026,545	701,907	3,130,590	3,832,497	
4	390XXX	Structures & Improvements	26,691,315	108,698,340	135,389,655	17,747,417	72,285,483	90,032,900	8,943,898	36,412,857	45,356,755	
4	391XXX	Office Furniture & Equipment	5,042,166	52,441,634	57,483,800	5,026,693	34,874,211	39,900,904	15,473	17,567,423	17,582,896	
4	392XXX	Transportation Equipment	40,354,926	29,691,089	70,046,015	27,468,040	19,744,871	47,212,911	12,886,886	9,946,218	22,833,104	
4	393000	Stores Equipment	608,024	4,071,951	4,679,975	412,103	2,707,888	3,119,991	195,921	1,364,063	1,559,984	
4	394000	Tools, Shop & Garage Equipment	2,581,494	17,893,504	20,474,998	1,372,936	11,899,359	13,272,295	1,208,558	5,994,145	7,202,703	
4	394100	Electric Charging Stations	0	116,786	116,786	0	77,664	77,664	0	39,122	39,122	
4	395XXX	Laboratory Equipment	415,879	3,833,521	4,249,400	400,088	2,549,330	2,949,418	15,791	1,284,191	1,299,982	
4	396XXX	Power Operated Equipment	21,952,553	7,525,518	29,478,071	13,268,521	5,004,545	18,273,066	8,684,032	2,520,973	11,205,005	
4	397XXX	Communications Equipment	31,740,480	94,833,947	126,574,427	22,314,714	63,065,523	85,380,237	9,425,766	31,768,424	41,194,190	
4	398000	Miscellaneous Equipment	13,505	806,386	819,891	0	536,255	536,255	13,505	270,131	283,636	
		TOTAL GENERAL PLANT	130,914,060	329,258,000	460,172,060	88,822,323	218,959,863	307,782,186	42,091,737	110,298,137	152,389,874	
		TOTAL PLANT IN SERVICE	2,729,250,752	2,835,591,271	5,564,842,023	1,815,857,952	1,863,608,512	3,679,466,464	913,392,800	971,982,759	1,885,375,559	

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended October 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(278,517,853)	(77,124,812)	(355,642,665)	(183,651,955)	(50,539,889)	(234,191,844)	(94,865,898)	(26,584,923)	(121,450,821)	
E-ADEP		Hydro Production Plant	0	(185,613,302)	(185,613,302)	0	(121,632,397)	(121,632,397)	0	(63,980,905)	(63,980,905)	
E-ADEP		Other Production Plant	0	(167,274,836)	(167,274,836)	0	(109,615,200)	(109,615,200)	0	(57,659,636)	(57,659,636)	
E-ADEP		Transmission Plant	(27,155,525)	(238,532,802)	(265,688,327)	(16,614,207)	(156,310,545)	(172,924,752)	(10,541,318)	(82,222,257)	(92,763,575)	
E-ADEP		Distribution Plant	(725,134,621)	(477,800)	(725,612,421)	(450,997,848)	(306,227)	(451,304,075)	(274,136,773)	(171,573)	(274,308,346)	
E-ADEP		General Plant	(53,725,279)	(115,425,387)	(169,150,666)	(34,452,201)	(76,759,037)	(111,211,238)	(19,273,078)	(38,666,350)	(57,939,428)	
TOTAL ACCUMULATED DEPRECIATION			(1,084,533,278)	(784,448,939)	(1,868,982,217)	(685,716,211)	(515,163,295)	(1,200,879,506)	(398,817,067)	(269,285,644)	(668,102,711)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,225,557)	(18,225,557)	0	(11,943,208)	(11,943,208)	0	(6,282,349)	(6,282,349)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(435,737)	0	(435,737)	(435,737)	0	(435,737)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,610,334)	(3,610,334)	0	(2,399,826)	(2,399,826)	0	(1,210,508)	(1,210,508)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(13,314,375)	(112,357,335)	(125,671,710)	(13,314,375)	(74,718,752)	(88,033,127)	0	(37,638,583)	(37,638,583)	
E-AAAMT		General Plant - 390200, 396200	0	(1,071,799)	(1,071,799)	0	(712,757)	(712,757)	0	(359,042)	(359,042)	
TOTAL ACCUMULATED AMORTIZATION			(13,750,112)	(135,265,025)	(149,015,137)	(13,750,112)	(89,774,543)	(103,524,655)	0	(45,490,482)	(45,490,482)	
TOTAL ACCUMULATED DEPR/AMORT			(1,098,283,390)	(919,713,964)	(2,017,997,354)	(699,466,323)	(604,937,838)	(1,304,404,161)	(398,817,067)	(314,776,126)	(713,593,193)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,630,967,362	1,915,877,307	3,546,844,669	1,116,391,629	1,258,670,674	2,375,062,303	514,575,733	657,206,633	1,171,782,366	
ACCUMULATED DFIT												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(538,476,674)	(538,476,674)	0	(360,580,135)	(360,580,135)	0	(177,896,539)	(177,896,539)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(53,131,851)	(53,131,851)	0	(35,333,212)	(35,333,212)	0	(17,798,639)	(17,798,639)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(3,155,677)	(3,155,677)	0	(2,098,557)	(2,098,557)	0	(1,057,120)	(1,057,120)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	330,884	330,884	0	220,041	220,041	0	110,843	110,843	
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,801,812)	(5,801,812)	0	(3,801,927)	(3,801,927)	0	(1,999,885)	(1,999,885)	
1		ADFIT - CDA Settlement Costs (283333)	0	275,289	275,289	0	180,397	180,397	0	94,892	94,892	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(950,652)	(950,652)	0	(636,585)	(636,585)	0	(314,067)	(314,067)	
TOTAL ACCUMULATED DFIT			0	(600,910,493)	(600,910,493)	0	(402,049,978)	(402,049,978)	0	(198,860,515)	(198,860,515)	
NET ELECTRIC UTILITY PLANT			1,630,967,362	1,314,966,814	2,945,934,176	1,116,391,629	856,620,696	1,973,012,325	514,575,733	458,346,118	972,921,851	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.091%	35.909%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.963%	33.037%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,630,967,362	1,314,966,814	2,945,934,176	#####	856,620,696	1,973,012,325	514,575,733	458,346,118	972,921,851
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,796,906	41,978,209	49,775,115	5,897,423	27,915,929	33,813,352	1,899,483	14,062,280	15,961,763
4	Accumulated Amortization - AFUDC (182318)	(1,611,165)	(5,484,680)	(7,095,845)	(1,292,108)	(3,647,367)	(4,939,475)	(319,057)	(1,837,313)	(2,156,370)
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	2,192,984	0	2,192,984	0	0	0	2,192,984	0	2,192,984
99	ADFIT - Boulder Park Disallowed (190040)	85,473	0	85,473	0	0	0	85,473	0	85,473
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (1823:	16,399,950	0	16,399,950	16,399,950	0	16,399,950	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	24,889,157	0	24,889,157	24,889,157	0	24,889,157	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(4,393,159)	0	(4,393,159)	(4,393,159)	0	(4,393,159)	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(4,147,163)	0	(4,147,163)	(1,295,685)	0	(1,295,685)	(2,851,478)	0	(2,851,478)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(62,573,962)	0	(62,573,962)	(43,083,742)	0	(43,083,742)	(19,490,220)	0	(19,490,220)
99	ADFIT-Customer Tax Credit (190393)	13,140,532	0	13,140,532	9,047,586	0	9,047,586	4,092,946	0	4,092,946
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(10,380,651)	0	(10,380,651)	(6,541,709)	0	(6,541,709)	(3,838,942)	0	(3,838,942)
99	Colstrip-Regulatory Asset (182327)	14,116,270	0	14,116,270	7,636,554	0	7,636,554	6,479,716	0	6,479,716
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,096,044	0	1,096,044	1,005,700	0	1,005,700	90,344	0	90,344
99	Colstrip Reg Asset ADFIT (283376)	(1,984,460)	0	(1,984,460)	(1,339,553)	0	(1,339,553)	(644,907)	0	(644,907)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(4,857,133)	0	(4,857,133)	(3,377,510)	0	(3,377,510)	(1,479,623)	0	(1,479,623)
99	Colstrip ARO Liability (230027)	(13,287,514)	0	(13,287,514)	(8,683,393)	0	(8,683,393)	(4,604,121)	0	(4,604,121)
99	Colstrip ARO ADFIT (190376)	2,790,377	0	2,790,377	1,823,512	0	1,823,512	966,865	0	966,865
99	Colstrip ARO ADFIT (283377)	(2,174,619)	0	(2,174,619)	(1,378,405)	0	(1,378,405)	(796,214)	0	(796,214)
99	Customer Deposits (235199)	(5,683)	0	(5,683)	(5,683)	0	(5,683)	0	0	0
C-WKC	Working Capital	110,791,515	0	110,791,515	77,846,909	0	77,846,909	32,944,606	0	32,944,606
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	100,555,519	36,493,529	137,049,048	83,097,193	24,268,562	107,365,755	17,458,326	12,224,967	29,683,293
	NET RATE BASE	1,731,522,881	1,351,460,343	3,082,983,224	#####	880,889,258	2,080,378,080	532,034,059	470,571,085	#####

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	344,248	344,248			344,248	344,248		225,586	225,586		118,662	118,662
	Steam (ED-ID)	359,680	359,680		359,680		359,680				359,680		359,680
	Steam (ED-WA)	961,569	961,569		961,569		961,569	961,569		961,569			
1	Hydro (ED-AN)	1,369,361	1,369,361			1,369,361	1,369,361		897,342	897,342		472,019	472,019
1	Other (ED-AN)	915,650	915,650			915,650	915,650		600,025	600,025		315,625	315,625
Total Electric Production		3,950,508	3,950,508		1,321,249	2,629,259	3,950,508	961,569	1,722,953	2,684,522	359,680	906,306	1,265,986
Electric Transmission													
1	ED-AN	1,603,531	1,603,531			1,603,531	1,603,531		1,050,794	1,050,794		552,737	552,737
	ED-ID	22,978	22,978		22,978		22,978				22,978		22,978
	ED-WA	43,349	43,349		43,349		43,349	43,349		43,349			
Total Electric Transmissic		1,669,858	1,669,858		66,327	1,603,531	1,669,858	43,349	1,050,794	1,094,143	22,978	552,737	575,715
Electric Distribution													
3	ED-AN	7,116	7,116			7,116	7,116		4,561	4,561		2,555	2,555
	ED-ID	1,650,958	1,650,958		1,650,958		1,650,958				1,650,958		1,650,958
	ED-WA	3,161,100	3,161,100		3,161,100		3,161,100	3,161,100		3,161,100			
Total Electric Distribution		4,819,174	4,819,174		4,812,058	7,116	4,819,174	3,161,100	4,561	3,165,661	1,650,958	2,555	1,653,513
Gas Underground Storage													
	GD-AN	61,706		61,706									
	GD-OR	10,599				10,599							
Total Gas Underground St		72,305		61,706		10,599							
Gas Distribution													
	GD-AN	4,786		4,786									
	GD-ID	580,037		580,037									
	GD-WA	1,345,549		1,345,549									
	GD-OR	873,900				873,900							
Total Gas Distribution		2,804,272		1,930,372		873,900							
General Plant													
4	ED-AN	245,822	245,822			245,822	245,822		163,474	163,474		82,348	82,348
	ED-ID	43,031	43,031		43,031		43,031				43,031		43,031
	ED-WA	107,844	107,844		107,844		107,844	107,844		107,844			
7,4	CD-AA	1,790,443	1,265,754	362,171	162,518	1,265,754	1,265,754		841,739	841,739		424,015	424,015
9,4	CD-AN	54,150	42,063	12,087		42,063	42,063		27,972	27,972		14,091	14,091
9	CD-ID	39,656	30,804	8,852		30,804	30,804				30,804		30,804
9	CD-WA	181,319	140,845	40,474		140,845	140,845		140,845	140,845			
8	GD-AA	30,737		21,127	9,610								
	GD-AN	2,638		2,638									
	GD-ID	3,388		3,388									
	GD-WA	91,385		91,385									
	GD-OR	17,779			17,779								
Total General Plant		2,608,192	1,876,163	542,122	189,907	322,524	1,553,639	1,876,163	248,689	1,033,185	1,281,874	73,835	520,454
Total Depreciation Expens		15,924,309	12,315,703	2,534,200	1,074,406	6,522,158	5,793,545	12,315,703	4,414,707	3,811,493	8,226,200	2,107,451	1,982,052

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1 Production/Transmission Ratio	65.530%	34.470%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3 Direct Distribution Operating Expe	64.091%	35.909%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4 Jurisdictional 4-Factor Ratio	66.501%	33.499%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,152	50,152		26,381	26,381			
1	Misc Intangible Plt (303000)	ED-AN	21,631	21,631		21,631	21,631		14,175	14,175		7,456	7,456			
Total Production/Transmission			98,164	98,164		98,164	98,164		64,327	64,327		33,837	33,837			
Distribution																
	Franchises (302000)	ED-WA	9,042	9,042		9,042	9,042		9,042	9,042						
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489						
Total Distribution			9,531	9,531		9,531	9,531		9,531	9,531						
General Plant - 303000																
7,4		CD-AA	34,569	24,439	6,992	3,138				16,252	16,252		8,187	8,187		
9,1		CD-AN	811	630	181			24,439	630	413			217	217		
		GD-ID	1,233		1,233											
		GD-WA	2,072		2,072											
		GD-OR	672			672										
Total General Plant - 303000			39,357	25,069	10,478	3,810		25,069	25,069	16,665	16,665		8,404	8,404		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	3,672,425	2,596,221	742,858	333,346				1,726,513	1,726,513		869,708	869,708		
9,4		CD-AN	10,008	7,774	2,234				7,774	5,170			2,604	2,604		
9,4		CD-ID	0	0	0			0	0	0		0	0	0		
9,4		CD-WA	309,434	240,362	69,072			240,362	240,362	240,362			240,362	240,362		
4		ED-AN	515,488	515,488				515,488	515,488	342,805			172,683	172,683		
		ED-ID	0	0				0	0	0		0	0	0		
		ED-WA	94,160	94,160				94,160	94,160	94,160			94,160	94,160		
8		GD-AA	7,169		4,928	2,241										
		GD-AN	0		0											
		GD-OR	4,147			4,147										
Total Miscellaneous IT Intangible Plt - 3031X			4,612,831	3,454,005	819,092	339,734		334,522	3,119,483	3,454,005	334,522	2,074,488	2,409,010	0	1,044,995	1,044,995
Gas Underground Storage																
		GD-AN	0		0											
Total Gas Underground Storage			0	0	0	0										
General Plant - 390200, 396200																
7,4		CD-AA	0	0	0	0		0	0	0		0	0			
4		ED-AN	35,203	35,203				35,203	35,203	23,410			11,793	11,793		
		GD-OR	0			0										
Total General Plant - 390200, 396200			35,203	35,203	0	0		35,203	35,203	23,410	23,410		11,793	11,793		
Total Amortization Expense			4,795,086	3,621,972	829,570	343,544		344,053	3,277,919	3,621,972	344,053	2,178,890	2,522,943	0	1,099,029	1,099,029

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(77,124,812)	(77,124,812)			(77,124,812)	(77,124,812)		(50,539,889)	(50,539,889)		(26,584,923)	(26,584,923)	
	Steam (ED-ID)	(94,865,898)	(94,865,898)		(94,865,898)	(94,865,898)	(94,865,898)				(94,865,898)	(94,865,898)	(94,865,898)	
	Steam (ED-WA)	(183,651,955)	(183,651,955)		(183,651,955)	(183,651,955)	(183,651,955)	(183,651,955)						
1	Hydro (ED-AN)	(185,613,302)	(185,613,302)		(185,613,302)	(185,613,302)	(185,613,302)		(121,632,397)	(121,632,397)		(63,980,905)	(63,980,905)	
1	Other (ED-AN)	(167,274,836)	(167,274,836)		(167,274,836)	(167,274,836)	(167,274,836)		(109,615,200)	(109,615,200)		(57,659,636)	(57,659,636)	
Total Electric Production		(708,530,803)	(708,530,803)		(278,517,853)	(430,012,950)	(708,530,803)		(183,651,955)	(281,787,486)	(465,439,441)	(94,865,898)	(148,225,464)	(243,091,362)
Electric Transmission														
1	ED-AN	(238,532,802)	(238,532,802)			(238,532,802)	(238,532,802)		(156,310,545)	(156,310,545)		(82,222,257)	(82,222,257)	
	ED-ID	(10,541,318)	(10,541,318)		(10,541,318)	(10,541,318)	(10,541,318)				(10,541,318)	(10,541,318)	(10,541,318)	
	ED-WA	(16,614,207)	(16,614,207)		(16,614,207)	(16,614,207)	(16,614,207)	(16,614,207)			(16,614,207)	(16,614,207)	(16,614,207)	
Total Electric Transmissic		(265,688,327)	(265,688,327)		(27,155,525)	(238,532,802)	(265,688,327)		(16,614,207)	(156,310,545)	(172,924,752)	(10,541,318)	(82,222,257)	(92,763,575)
Electric Distribution														
3	ED-AN	(477,800)	(477,800)			(477,800)	(477,800)		(306,227)	(306,227)		(171,573)	(171,573)	
	ED-ID	(274,136,773)	(274,136,773)		(274,136,773)	(274,136,773)	(274,136,773)				(274,136,773)	(274,136,773)	(274,136,773)	
	ED-WA	(450,997,848)	(450,997,848)		(450,997,848)	(450,997,848)	(450,997,848)	(450,997,848)			(450,997,848)	(450,997,848)	(450,997,848)	
Total Electric Distribution		(725,612,421)	(725,612,421)		(725,134,621)	(477,800)	(725,612,421)		(450,997,848)	(306,227)	(451,304,075)	(274,136,773)	(171,573)	(274,308,346)
Gas Underground Storage														
	GD-AN	(19,053,691)	(19,053,691)											
	GD-OR	(1,616,698)		(1,616,698)		(1,616,698)								
Total Gas Underground St		(20,670,389)		(19,053,691)		(1,616,698)								
Gas Distribution														
	GD-AN	(2,011,538)	(2,011,538)											
	GD-ID	(100,313,232)	(100,313,232)		(100,313,232)	(100,313,232)	(100,313,232)							
	GD-WA	(183,728,089)	(183,728,089)		(183,728,089)	(183,728,089)	(183,728,089)							
	GD-OR	(138,463,470)		(138,463,470)		(138,463,470)								
Total Gas Distribution		(424,516,329)		(286,052,859)		(138,463,470)								
General Plant														
4	ED-AN	(38,849,440)	(38,849,440)			(38,849,440)	(38,849,440)		(25,835,266)	(25,835,266)		(13,014,174)	(13,014,174)	
	ED-ID	(13,441,312)	(13,441,312)		(13,441,312)	(13,441,312)	(13,441,312)				(13,441,312)	(13,441,312)	(13,441,312)	
	ED-WA	(25,713,323)	(25,713,323)		(25,713,323)	(25,713,323)	(25,713,323)	(25,713,323)						
7,4	CD-AA	(98,905,863)	(69,921,500)	(20,006,678)	(8,977,685)	(69,921,500)	(69,921,500)		(46,498,497)	(46,498,497)		(23,423,003)	(23,423,003)	
9,4	CD-AN	(8,566,708)	(6,654,447)	(1,912,261)		(6,654,447)	(6,654,447)		(4,425,274)	(4,425,274)		(2,229,173)	(2,229,173)	
9	CD-ID	(7,507,616)	(5,831,766)	(1,675,850)		(5,831,766)	(5,831,766)				(5,831,766)	(5,831,766)	(5,831,766)	
9	CD-WA	(11,250,133)	(8,738,878)	(2,511,255)		(8,738,878)	(8,738,878)	(8,738,878)			(8,738,878)	(8,738,878)	(8,738,878)	
8	GD-AA	(2,471,012)		(1,698,475)	(772,537)									
	GD-AN	(3,916,420)		(3,916,420)										
	GD-ID	(2,415,374)		(2,415,374)										
	GD-WA	(12,388,869)		(12,388,869)										
	GD-OR	(5,680,961)		(5,680,961)										
Total General Plant		(231,107,031)	(169,150,666)	(46,525,182)	(15,431,183)	(53,725,279)	(115,425,387)	(169,150,666)	(34,452,201)	(76,759,037)	(111,211,238)	(19,273,078)	(38,666,350)	(57,939,428)
Total Accumulated Depr		(2,376,125,300)	(1,868,982,217)	(351,631,732)	(155,511,351)	(1,084,533,278)	(784,448,939)	(1,868,982,217)	(685,716,211)	(515,163,295)	(1,200,879,506)	(398,817,067)	(269,285,644)	(668,102,711)

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1	Production/Transmission Ratio	65.530%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expense	35.909%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	66.501%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(15,460,421)	(15,460,421)		(15,460,421)	(15,460,421)		(10,131,214)	(10,131,214)		(5,329,207)	(5,329,207)	
1	Misc Intangible Plt (3030)	ED-AN	(2,765,136)	(2,765,136)		(2,765,136)	(2,765,136)		(1,811,994)	(1,811,994)		(953,142)	(953,142)	
Total Production/Transmission			(18,225,557)	(18,225,557)		(18,225,557)	(18,225,557)		(11,943,208)	(11,943,208)		(6,282,349)	(6,282,349)	
Distribution														
	Franchises (302000)	ED-WA	(370,821)	(370,821)		(370,821)	(370,821)	(370,821)		(370,821)				
	Misc Intangible Plt (3030)	ED-WA	(64,916)	(64,916)		(64,916)	(64,916)	(64,916)		(64,916)				
Total Distribution			(435,737)	(435,737)		(435,737)	(435,737)	(435,737)		(435,737)				
General Plant - 303000														
7,4	CD-AA		(4,949,366)	(3,498,954)	(1,001,158)	(449,254)	(3,498,954)	(3,498,954)	(2,326,839)	(2,326,839)		(1,172,115)	(1,172,115)	
9,1	CD-AN		(143,386)	(111,380)	(32,006)		(111,380)	(111,380)	(72,987)	(72,987)		(38,393)	(38,393)	
	GD-ID		(156,967)		(156,967)									
	GD-WA		(310,421)		(310,421)									
	GD-OR		(127,320)			(127,320)								
Total General Plant - 303000			(5,687,460)	(3,610,334)	(1,500,552)	(576,574)	(3,610,334)	(3,610,334)	(2,399,826)	(2,399,826)		(1,210,508)	(1,210,508)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA		(143,268,337)	(101,283,551)	(28,980,320)	(13,004,466)	(101,283,551)	(101,283,551)	(67,354,575)	(67,354,575)		(33,928,976)	(33,928,976)	
9,4	CD-AN		(368,241)	(286,042)	(82,199)		(286,042)	(286,042)	(190,221)	(190,221)		(95,821)	(95,821)	
9	CD-ID		0	0	0		0	0	0	0	0	0	0	
9	CD-WA		(14,769,554)	(11,472,694)	(3,296,860)		(11,472,694)	(11,472,694)	(11,472,694)	(11,472,694)		0	0	
4	ED-AN		(10,787,742)	(10,787,742)			(10,787,742)	(10,787,742)	(7,173,956)	(7,173,956)		(3,613,786)	(3,613,786)	
	ED-ID		0	0			0	0		0		0	0	
	ED-WA		(1,841,681)	(1,841,681)			(1,841,681)	(1,841,681)	(1,841,681)	(1,841,681)				
8	GD-AA		(245,721)		(168,899)	(76,822)								
	GD-AN		0		0									
	GD-OR		(4,114)			(4,114)								
Total Misc IT Intangible Plant - 3031XX			(171,285,390)	(125,671,710)	(32,528,278)	(13,085,402)	(13,314,375)	(112,357,335)	(125,671,710)	(13,314,375)	(74,718,752)	(88,033,127)	0	(37,638,583)
Gas Underground Storage														
	GD-AN		0		0									
Total Gas Underground Storage			0		0									
General Plant - 390200, 396200														
7,4	CD-AA		0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID		0	0	0		0	0		0		0	0	
9	CD-WA		0	0	0		0	0	0	0		0	0	
4	ED-AN		(1,071,799)	(1,071,799)			(1,071,799)	(1,071,799)	(712,757)	(712,757)		(359,042)	(359,042)	
	ED-WA		0	0			0	0	0	0				
	GD-WA		0		0									
	GD-OR		0		0									
Total General Plant - 390200, 396200			(1,071,799)	(1,071,799)	0	0	(1,071,799)	(1,071,799)	0	(712,757)	(712,757)	0	(359,042)	
Total Accumulated Amortization			(196,705,943)	(149,015,137)	(34,028,830)	(13,661,976)	(13,750,112)	(135,265,025)	(149,015,137)	(13,750,112)	(89,774,543)	(103,524,655)	0	(45,490,482)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
99	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
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
99	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,325,076	8,294,951	2,886,055	9,144,070	20,325,076	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,281,882	0	0	0	0	0	0	0	4,281,882	0	4,281,882	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,978,234	0	0	91,181,163	91,181,163	0	0	26,089,717	26,089,717	0	11,707,354	11,707,354
9	CD-WA / ID / AN	30,746,692	9,452,466	6,057,843	8,373,107	23,883,416	2,716,315	1,740,817	2,406,144	6,863,276	0	0	0
	TOTAL ACCOUNT	209,382,484	17,747,417	8,943,898	108,698,340	135,389,655	27,766,915	1,740,817	28,495,861	58,003,593	4,281,882	11,707,354	15,989,236
99	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,883,468	834,355	7,798	2,041,315	2,883,468	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	246,104	0	0	0	0	0	0	169,162	169,162	0	76,942	76,942
7	CD-AA	70,940,088	0	0	50,151,095	50,151,095	0	0	14,349,761	14,349,761	0	6,439,232	6,439,232
9	CD-WA / ID / AN	5,727,797	4,192,338	7,675	249,225	4,449,238	1,204,734	2,206	71,619	1,278,559	0	0	0
	TOTAL ACCOUNT	80,042,689	5,026,693	15,473	52,441,635	57,483,801	1,437,857	2,206	14,590,542	16,030,605	12,109	6,516,174	6,528,283
99	392XXX Transportation Equipment												
99	ED-WA / ID / AN	59,109,057	25,828,714	11,994,003	21,286,340	59,109,057	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,093,625	0	0	0	0	9,999,801	3,389,540	2,704,284	16,093,625	0	0	0
99	GD-OR / AS	4,845,824	0	0	0	0	0	0	0	4,845,824	0	4,845,824	0
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	7,188,948	1,639,325	892,883	3,052,023	5,584,231	471,086	256,584	877,047	1,604,717	0	0	0
	TOTAL ACCOUNT	94,906,218	27,468,039	12,886,886	29,691,089	70,046,014	10,470,887	3,646,124	5,179,712	19,296,723	4,845,824	717,657	5,563,481

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,404,797	353,236	195,921	3,649,181	4,198,338	101,508	56,301	1,048,650	1,206,459	0	0	0	
		TOTAL ACCOUNT	6,133,248	412,102	195,921	4,071,951	4,679,974	323,861	56,301	1,051,183	1,431,345	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,938,542	1,352,726	455,285	6,130,531	7,938,542	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,627,221	0	0	0	0	2,700,667	425,618	500,936	3,627,221	0	0	0	
99		GD-OR / AS	1,054,040	0	0	0	0	0	0	0	0	1,054,040	0	1,054,040	
8		GD-AA	5,755,898	0	0	0	0	0	0	3,956,374	3,956,374	0	1,799,524	1,799,524	
7		CD-AA	15,506,369	0	0	10,962,228	10,962,228	0	0	3,136,628	3,136,628	0	1,407,513	1,407,513	
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	35,908,678	1,372,936	1,208,558	17,893,504	20,474,998	2,706,475	642,083	7,824,045	11,172,603	1,054,040	3,207,037	4,261,077	
	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	3,196,136	400,088	15,791	2,780,257	3,196,136	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	5,138,286	400,088	15,791	3,833,521	4,249,400	106,253	0	556,115	662,368	18,586	207,932	226,518	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	27,969,037	13,016,780	8,291,584	6,660,673	27,969,037	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,105,582	0	0	0	0	2,508,958	776,035	820,589	4,105,582	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	34,108,642	13,268,522	8,684,032	7,525,518	29,478,072	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	47,131,328	12,848,712	6,544,422	27,738,194	47,131,328	0	0	0	0	0	0	0
99	GD-WA / ID / AN	896,273	0	0	0	0	601,790	290,445	4,038	896,273	0	0	0
99	GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626
8	GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	76,065
7	CD-AA	92,842,540	0	0	65,635,034	65,635,034	0	0	18,780,189	18,780,189	0	8,427,317	8,427,317
9	CD-WA/ ID / AN	17,776,031	9,466,002	2,881,344	1,460,719	13,808,065	2,720,205	828,000	419,761	3,967,966	0	0	0
	TOTAL ACCOUNT	159,644,096	22,314,714	9,425,766	94,833,947	126,574,427	3,321,995	1,118,445	19,371,221	23,811,661	754,626	8,503,382	9,258,008
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	280,702	0	6,846	273,856	280,702	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	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	611	611	0	278	278
7	CD-AA	743,693	0	0	525,754	525,754	0	0	150,434	150,434	0	67,505	67,505
9	CD-WA/ ID / AN	17,295	0	6,659	6,775	13,434	0	1,914	1,947	3,861	0	0	0
	TOTAL ACCOUNT	1,051,671	0	13,505	806,385	819,890	0	1,914	152,992	154,906	9,092	67,783	76,875
	TOTAL GENERAL PLANT	645,146,006	88,822,322	42,091,736	329,258,001	460,172,059	51,984,725	8,194,298	80,850,162	141,029,185	11,886,302	32,058,460	43,944,762

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	23,025,796	3,845,921	0	19,179,875	23,025,796	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	248,800	0	0	0	0	0	0	0	0	248,800	0	
8		GD-AA	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	
7		CD-AA	128,983,924	0	0	91,185,185	91,185,185	0	0	26,090,868	26,090,868	0	11,707,871	
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	153,469,524	3,975,402	0	110,830,966	114,806,368	37,208	0	26,530,301	26,567,509	248,800	11,846,847	12,095,647
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,320,170	0	0	3,320,170	3,320,170	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	16,136,536	0	0	11,407,724	11,407,724	0	0	3,264,099	3,264,099	0	1,464,713	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	19,456,706	0	0	14,727,894	14,727,894	0	0	3,264,099	3,264,099	0	1,464,713	1,464,713
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	83,245	0	0	58,850	58,850	0	0	16,839	16,839	0	7,556	7,556
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	20,446,202	16,214,764	0	58,850	16,273,614	4,148,193	0	16,839	4,165,032	0	7,556	7,556
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,771,762	0	0	8,322,047	8,322,047	0	0	2,381,192	2,381,192	0	1,068,523	1,068,523
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	11,870,206	0	0	8,420,491	8,420,491	0	0	2,381,192	2,381,192	0	1,068,523	1,068,523
	TOTAL		361,033,523	20,509,882	0	248,101,589	268,611,471	5,207,995	771,517	59,255,470	65,234,982	674,751	26,512,319	27,187,070

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended October 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(74,268,741)	(52,504,286)	(15,023,081)	(6,741,374)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(807,906)	(627,565)	(180,341)	0
7	282919	CD-AA	(4,463,792)	(3,155,678)	(902,936)	(405,178)
7	283750	CD-AA	468,044	330,884	94,676	42,484
		Total	<u>(79,072,395)</u>	<u>(55,956,645)</u>	<u>(16,011,682)</u>	<u>(7,104,068)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended October 31, 2022
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,786,996	5,786,996	0	0	0	0	5,786,996
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	837	837	0	0	0	0	837
7/4	154550 Supply Chain Average Cost Variance	0	0	(155)	(155)	0	0	0	0	(155)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(4)	(4)	0	0	0	0	(4)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	81,843,846	35,340,183	0	117,184,029	77,846,909	32,944,606	3,996,937	2,395,577	0
TOTAL		81,843,846	35,340,183	5,787,674	122,971,703	77,846,909	32,944,606	3,996,937	2,395,577	5,787,674

ALLOCATION RATIOS:

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

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

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