

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	13,910,600	8,799,994	5,110,606
	Adjustments			
	Adjusted Net Operating Income (Loss)	13,910,600	8,799,994	5,110,606
E-APL	Electric Net Rate Base	3,106,242,112	2,093,441,018	1,012,801,094
	RATE OF RETURN	0.448%	0.420%	0.505%

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 November 30, 2022
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers Percent	11-01-2022 thru 11-30-2022	410,436 100.000%	267,329 65.133%	143,107 34.867%
3	E-OPS	Direct Distribution Operating Expense Percent	11-01-2022 thru 11-30-2022	2,429,240 100.000%	1,116,277 45.952%	1,312,963 54.048%
	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 November 30, 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%

7

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended November 30, 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		372,177	0	266,537 105,640
		Percentage		100.000%	0.000%	71.616% 28.384%
		Net Direct Plant		1,034,813,184	0	685,618,721 349,194,463
		Percentage		100.000%	0.000%	66.255% 33.745%
		Total Percentages		400.000%	0.000%	274.943% 125.057%
		Average (GD AA)		100.000%	0.000%	68.736% 31.264%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended November 30, 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	10-01-2022 thru 11-30-2022	1,489,818,311	1,018,001,114	471,817,197	
		Percent		100.000%	68.331%	31.669%	
11		Book Depreciation	11-01-2022 thru 11-30-2022	12,355,891	8,247,072	4,108,819	
		Percent		100.000%	66.746%	33.254%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended November 30, 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	10-01-2022 thru 11-30-2022	3,552,617,031 100.000%	2,376,738,772 66.901%	1,175,878,259 33.099%
13	E-PLT	Net Electric General Plant - AMA Percent	10-01-2022 thru 11-30-2022	291,184,726 100.000%	196,727,604 67.561%	94,457,122 32.439%
14		Net Allocated Schedule M's - AMA Percent	11-01-2022 thru 11-30-2022	-10,436,067 100.000%	-7,062,815 67.677%	-3,373,252 32.323%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	31,331,195	0	31,331,195	20,869,166	0	20,869,166	10,462,029	0	10,462,029
99	442200	Commercial - Firm & Int.	25,296,533	0	25,296,533	18,243,262	0	18,243,262	7,053,271	0	7,053,271
1	442300	Industrial	9,586,889	0	9,586,889	5,041,456	0	5,041,456	4,545,433	0	4,545,433
99	444000	Public Street & Highway Lighting	595,727	0	595,727	400,829	0	400,829	194,898	0	194,898
99	448000	Interdepartmental Revenue	131,181	0	131,181	110,546	0	110,546	20,635	0	20,635
99	499XXX	Unbilled Revenue	10,905,739	0	10,905,739	7,279,345	0	7,279,345	3,626,394	0	3,626,394
		TOTAL SALES TO ULTIMATE CUSTOMERS	77,847,264	0	77,847,264	51,944,604	0	51,944,604	25,902,660	0	25,902,660
1	447XXX	Sales for Resale	0	14,972,060	14,972,060	0	9,811,191	9,811,191	0	5,160,869	5,160,869
		TOTAL SALES OF ELECTRICITY	77,847,264	14,972,060	92,819,324	51,944,604	9,811,191	61,755,795	25,902,660	5,160,869	31,063,529
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	8,620	0	8,620	3,420	0	3,420	5,200	0	5,200
1	453000	Sales of Water & Water Power	0	35,251	35,251	0	23,100	23,100	0	12,151	12,151
1	454000	Rent from Electric Property	1,040,627	69,928	1,110,555	553,350	45,824	599,174	487,277	24,104	511,381
1	454100	Rent from Trnsmission Joint Use	2,930	0	2,930	1,157	0	1,157	1,773	0	1,773
1	456XXX	Other Electric Revenues	(5,306,341)	8,023,664	2,717,323	(3,886,885)	5,257,907	1,371,022	(1,419,456)	2,765,757	1,346,301
		TOTAL OTHER OPERATING REVENUE	(4,254,164)	8,128,843	3,874,679	(3,328,958)	5,326,831	1,997,873	(925,206)	2,802,012	1,876,806
		TOTAL ELECTRIC REVENUE	73,593,100	23,100,903	96,694,003	48,615,646	15,138,022	63,753,668	24,977,454	7,962,881	32,940,335

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended November 30, 2022
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	59,332	59,332	0	38,880	38,880	0	20,452	20,452
1	501XXX	Fuel	0	3,402,399	3,402,399	0	2,229,592	2,229,592	0	1,172,807	1,172,807
1	502000	Steam Expense	0	332,744	332,744	0	218,047	218,047	0	114,697	114,697
1	505000	Electric Expense	0	55,883	55,883	0	36,620	36,620	0	19,263	19,263
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	662,958	662,958	0	434,436	434,436	0	228,522	228,522
1	507000	Rent	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	510000	Supervision & Engineering	0	44,081	44,081	0	28,886	28,886	0	15,195	15,195
1	511000	Structures	0	61,435	61,435	0	40,258	40,258	0	21,177	21,177
1	512000	Boiler Plant	0	537,092	537,092	0	351,956	351,956	0	185,136	185,136
1	513000	Electric Plant	0	53,786	53,786	0	35,246	35,246	0	18,540	18,540
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(81,267)	(81,267)	0	(53,254)	(53,254)	0	(28,013)	(28,013)
TOTAL STEAM POWER GENERATION EXP			0	5,128,443	5,128,443	0	3,360,667	3,360,667	0	1,767,776	1,767,776
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	202,098	202,098	0	132,435	132,435	0	69,663	69,663
1	536000	Water for Power	0	94,509	94,509	0	61,932	61,932	0	32,577	32,577
1	537000	Hydraulic Expense	414,305	314,780	729,085	271,908	206,275	478,183	142,397	108,505	250,902
1	538000	Electric Expense	0	624,064	624,064	0	408,949	408,949	0	215,115	215,115
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	174,477	174,477	0	114,335	114,335	0	60,142	60,142
1	540000	Rent	0	131,587	131,587	0	86,229	86,229	0	45,358	45,358
1	540100	MT Trust Funds Land Settlement Rents	463,000	0	463,000	303,404	0	303,404	159,596	0	159,596
MAINTENANCE											
1	541000	Supervision & Engineering	0	73,244	73,244	0	47,997	47,997	0	25,247	25,247
1	542000	Structures	0	(11,447)	(11,447)	0	(7,501)	(7,501)	0	(3,946)	(3,946)
1	543000	Reservoirs, Dams, & Waterways	0	21,741	21,741	0	14,247	14,247	0	7,494	7,494
1	544000	Electric Plant	0	364,180	364,180	0	238,647	238,647	0	125,533	125,533
1	545000	Miscellaneous Hydraulic Plant	0	64,909	64,909	0	42,535	42,535	0	22,374	22,374
TOTAL HYDRO POWER GENERATION EXP			877,305	2,054,142	2,931,447	575,312	1,346,080	1,921,392	301,993	708,062	1,010,055
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	29,791	29,791	0	19,522	19,522	0	10,269	10,269
1	547XXX	Fuel	0	21,850,305	21,850,305	0	14,318,505	14,318,505	0	7,531,800	7,531,800
1	548000	Generation Expense	0	156,881	156,881	0	102,804	102,804	0	54,077	54,077
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	54,322	54,322	0	35,597	35,597	0	18,725	18,725
1	550000	Rent	0	6,351	6,351	0	4,162	4,162	0	2,189	2,189
MAINTENANCE											
1	551000	Supervision & Engineering	0	51,028	51,028	0	33,439	33,439	0	17,589	17,589
1	552000	Structures	0	15,455	15,455	0	10,128	10,128	0	5,327	5,327
1	553000	Generating & Electric Equipment	0	413,290	413,290	0	270,829	270,829	0	142,461	142,461
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	96,151	96,151	0	63,008	63,008	0	33,143	33,143
TOTAL OTHER POWER GENERATION EXP			0	22,673,574	22,673,574	0	14,857,994	14,857,994	0	7,815,580	7,815,580

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	672,329	15,372,018	16,044,347	0	10,073,283	10,073,283	672,329	5,298,735	5,971,064
1	556000	System Control & Load Dispatching	0	62,840	62,840	0	41,179	41,179	0	21,661	21,661
E-557	557XXX	Other Expense	(8,039,246)	4,928,265	(3,110,981)	(6,064,109)	3,229,492	(2,834,617)	(1,975,137)	1,698,773	(276,364)
TOTAL OTHER POWER SUPPLY EXPENSE			(7,366,917)	20,363,123	12,996,206	(6,064,109)	13,343,954	7,279,845	(1,302,808)	7,019,169	5,716,361
TOTAL PRODUCTION OPERATING EXP			(6,489,612)	50,219,282	43,729,670	(5,488,797)	32,908,695	27,419,898	(1,000,815)	17,310,587	16,309,772
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	187,264	187,264	0	122,714	122,714	0	64,550	64,550
1	561000	Load Dispatching	0	266,208	266,208	0	174,446	174,446	0	91,762	91,762
1	562000	Station Expense	0	31,984	31,984	0	20,959	20,959	0	11,025	11,025
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	34,977	34,977	0	22,920	22,920	0	12,057	12,057
1	565XXX	Transmission of Electricity by Others	0	1,571,320	1,571,320	0	1,029,686	1,029,686	0	541,634	541,634
1	566000	Miscellaneous Transmission Expense	0	316,388	316,388	0	207,329	207,329	0	109,059	109,059
1	567000	Rent	0	8,770	8,770	0	5,747	5,747	0	3,023	3,023
MAINTENANCE											
1	568000	Supervision & Engineering	0	28,787	28,787	0	18,864	18,864	0	9,923	9,923
1	569000	Structures	1,287	38,300	39,587	(65)	25,098	25,033	1,352	13,202	14,554
1	570000	Station Equipment	0	87,262	87,262	0	57,183	57,183	0	30,079	30,079
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	7,999	118,396	126,395	0	77,585	77,585	7,999	40,811	48,810
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	(57)	3,917	3,860	0	2,567	2,567	(57)	1,350	1,293
TOTAL TRANSMISSION OPERATING EXP			9,229	2,693,573	2,702,802	(65)	1,765,098	1,765,033	9,294	928,475	937,769

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	1,321,732	2,633,154	3,954,886	958,304	1,725,506	2,683,810	363,428	907,648	1,271,076
E-DEPX		Depreciation Expense-Transmission	66,345	1,607,740	1,674,085	43,361	1,053,552	1,096,913	22,984	554,188	577,172
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,164	98,164	0	64,327	64,327	0	33,837	33,837
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0	(61,423)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	71,260	0	71,260	71,260	0	71,260	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,667	16,667	0	10,922	10,922	0	5,745	5,745
99	407327	Colstrip Reg. Asset Amortization	171,930	0	171,930	81,597	0	81,597	90,333	0	90,333
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,787	1,787	0	940	940
99	407360	Amortization of CS2 & COLSTRIP O&M	75,067	0	75,067	0	0	0	75,067	0	75,067
1	407382	Amortization of CDA Settlement - Allocated	0	73,673	73,673	0	48,278	48,278	0	25,395	25,395
99	407395	Optional Renewable Power Revenue Offset	31,044	0	31,044	23,763	0	23,763	7,281	0	7,281
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407427	Colstrip Regulatory Deferral	(241,446)	0	(241,446)	(122,834)	0	(122,834)	(118,612)	0	(118,612)
99	407434	EIM Deferred O&M	(65,348)	0	(65,348)	0	0	0	(65,348)	0	(65,348)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,643,383)	0	(1,643,383)	(1,100,718)	0	(1,100,718)	(542,665)	0	(542,665)
99	407451	Deferral CEIP	(22,557)	0	(22,557)	(22,557)	0	(22,557)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(90,248)	0	(90,248)	0	0	0	(90,248)	0	(90,248)
99	407494	Amortization of Schedule 98 REC Rev	(48,911)	0	(48,911)	(48,911)	0	(48,911)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(460)	(460)	0	(242)	(242)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,033,353	2,033,353	0	1,332,456	1,332,456	0	700,897	700,897
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(615,210)	6,464,776	5,849,566	(286,650)	4,236,368	3,949,718	(328,560)	2,228,408	1,899,848
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(7,095,593)	59,377,631	52,282,038	(5,775,512)	38,910,161	33,134,649	(1,320,081)	20,467,470	19,147,389

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	94,660	266,569	361,229	72,476	122,494	194,970	22,184	144,075	166,259
3	582000	Station Expense	87,031	1,787	88,818	66,027	821	66,848	21,004	966	21,970
3	583000	Overhead Line Expense	140,375	104,612	244,987	92,713	48,071	140,784	47,662	56,541	104,203
3	584000	Underground Line Expense	104,339	0	104,339	53,451	0	53,451	50,888	0	50,888
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	0	0	0	0	0	0	0	0	0
3	586000	Meter Expense	181,840	3,447	185,287	151,580	1,584	153,164	30,260	1,863	32,123
3	587000	Customer Installations Expense	63,353	(11)	63,342	41,769	(5)	41,764	21,584	(6)	21,578
3	588000	Miscellaneous Distribution Expense	370,255	311,064	681,319	287,654	142,940	430,594	82,601	168,124	250,725
3	589000	Rent	0	27,534	27,534	0	12,652	12,652	0	14,882	14,882
		MAINTENANCE:									
3	590000	Supervision & Engineering	65,102	122,071	187,173	41,227	56,094	97,321	23,875	65,977	89,852
3	591000	Structures	31,489	3,007	34,496	7,922	1,382	9,304	23,567	1,625	25,192
3	592000	Station Equipment	74,008	(7,769)	66,239	21,002	(3,570)	17,432	53,006	(4,199)	48,807
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,092,104	(2,032)	1,090,072	169,035	(934)	168,101	923,069	(1,098)	921,971
3	594000	Underground Lines	57,687	0	57,687	49,198	0	49,198	8,489	0	8,489
3	595000	Line Transformers	28,235	0	28,235	25,583	0	25,583	2,652	0	2,652
3	596000	Street Light & Signal System Maintenance Exp	11,564	0	11,564	11,122	0	11,122	442	0	442
3	597000	Meters	2,679	0	2,679	2,644	0	2,644	35	0	35
3	598000	Miscellaneous Distribution Expense	24,521	102,377	126,898	22,876	47,044	69,920	1,645	55,333	56,978
		TOTAL DISTRIBUTION OPERATING EXP	2,429,242	932,656	3,361,898	1,116,279	428,573	1,544,852	1,312,963	504,083	1,817,046
E-DEPX		Depreciation Expense-Distribution	4,837,785	7,116	4,844,901	3,176,659	3,270	3,179,929	1,661,126	3,846	1,664,972
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,531	0	9,531	9,531	0	9,531	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,896,048	0	4,896,048	3,903,328	0	3,903,328	992,720	0	992,720
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,743,364	7,116	9,750,480	7,089,518	3,270	7,092,788	2,653,846	3,846	2,657,692
		TOTAL DISTRIBUTION EXPENSES	12,172,606	939,772	13,112,378	8,205,797	431,843	8,637,640	3,966,809	507,929	4,474,738

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	10,651	10,651	0	6,937	6,937	0	3,714	3,714
2	902000	Meter Reading Expenses	36,390	13,546	49,936	22,584	8,823	31,407	13,806	4,723	18,529
2	903XXX	Customer Records & Collection Expenses	72,884	594,752	667,636	37,176	387,380	424,556	35,708	207,372	243,080
2	904000	Uncollectible Accounts	(600,833)	0	(600,833)	(632,946)	0	(632,946)	32,113	0	32,113
2	905000	Misc Customer Accounts	0	90,447	90,447	0	58,911	58,911	0	31,536	31,536
		TOTAL CUSTOMER ACCOUNTS EXPENSES	(491,559)	709,396	217,837	(573,186)	462,051	(111,135)	81,627	247,345	328,972
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	2,828,420	20,094	2,848,514	2,129,361	13,088	2,142,449	699,059	7,006	706,065
2	909000	Advertising	22,075	64,241	86,316	19,015	41,842	60,857	3,060	22,399	25,459
2	910000	Misc Customer Service & Info Exp	0	10,858	10,858	0	7,072	7,072	0	3,786	3,786
		TOTAL CUSTOMER SERVICE & INFO EXP	2,850,495	95,193	2,945,688	2,148,376	62,002	2,210,378	702,119	33,191	735,310
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	2,226	0	2,226	2,226	0	2,226	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	2,226	0	2,226	2,226	0	2,226	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	49,185	2,820,218	2,869,403	38,361	1,875,473	1,913,834	10,824	944,745	955,569
4	921000	Office Supplies & Expenses	2,441	293,152	295,593	2,398	194,949	197,347	43	98,203	98,246
4	922000	Admin Exp Transferred--Credit	0	(8,768)	(8,768)	0	(5,831)	(5,831)	0	(2,937)	(2,937)
4	923000	Outside Services Employed	111,559	1,359,271	1,470,830	110,999	903,929	1,014,928	560	455,342	455,902
4	924000	Property Insurance Premium	0	203,385	203,385	0	135,253	135,253	0	68,132	68,132
4	925XXX	Injuries and Damages	276,074	584,024	860,098	191,107	388,382	579,489	84,967	195,642	280,609
4	926XXX	Employee Pensions and Benefits	318,922	1,413,741	1,732,663	217,589	940,152	1,157,741	101,333	473,589	574,922
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	163,183	372,216	535,399	102,564	243,913	346,477	60,619	128,303	188,922
4	930000	Miscellaneous General Expenses	3,486	193,560	197,046	2,630	128,719	131,349	856	64,841	65,697
4	931000	Rents	700	64,600	65,300	0	42,960	42,960	700	21,640	22,340
4	935000	Maintenance of General Plant	174,247	996,164	1,170,411	115,694	662,459	778,153	58,553	333,705	392,258
		TOTAL ADMIN & GEN OPERATING EXP	1,099,897	8,291,563	9,391,460	781,342	5,510,358	6,291,700	318,555	2,781,205	3,099,760

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	325,549	1,556,469	1,882,018	251,353	1,035,067	1,286,420	74,196	521,402	595,598
E-AMTX		Amortization Expense-General Plant - 303000	0	25,069	25,069	0	16,665	16,665	0	8,404	8,404
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	334,995	2,815,483	3,150,478	334,995	1,872,325	2,207,320	0	943,158	943,158
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,203	35,203	0	23,410	23,410	0	11,793	11,793
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	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	0
99	407307	Regulatory Debit - Existing Meters Amortization	133,219	0	133,219	133,219	0	133,219	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	29,358	140,201	169,559	24,333	93,796	118,129	5,025	46,405	51,430
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0	8,094
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	749,616	0	749,616	749,616	0	749,616	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	419,802	0	419,802	687,583	0	687,583	(267,781)	0	(267,781)
E-OTX		Taxes Other Than FIT--A&G	103,183	585,427	688,610	67,300	389,315	456,615	35,883	196,112	231,995
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,327,819	5,157,852	7,485,671	2,472,402	3,430,578	5,902,980	(144,583)	1,727,274	1,582,691
		TOTAL ADMIN & GENERAL EXPENSES	3,427,716	13,449,415	16,877,131	3,253,744	8,940,936	12,194,680	173,972	4,508,479	4,682,451
		TOTAL EXPENSES BEFORE FIT	10,865,891	74,571,407	85,437,298	7,261,445	48,806,993	56,068,438	3,604,446	25,764,414	29,368,860
		NET OPERATING INCOME (LOSS) BEFORE FIT			11,256,705			7,685,230			3,571,475
E-FIT		FEDERAL INCOME TAX			(277,768)			(82,860)			(194,908)
E-FIT		DEFERRED FEDERAL INCOME TAX			(2,335,728)			(1,005,431)			(1,330,297)
E-FIT		AMORTIZED ITC			(40,399)			(26,473)			(13,926)
		ELECTRIC NET OPERATING INCOME (LOSS)			13,910,600			8,799,994			5,110,606

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers	100.000%	65.133%	34.867%
E-ALL	3	Direct Distribution Operating Expense	100.000%	45.952%	54.048%
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
ELECTRIC ALLOCATION OF OTHER REVENUE
For Month Ended November 30, 2022
Average of Monthly Averages Basis

Report ID:
E-456-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	1,279	179,245	180,524	(1,521)	117,459	115,938	2,800	61,786	64,586
1	456010	Other Electric Rev-Financial	0	(507,862)	(507,862)	0	(332,802)	(332,802)	0	(175,060)	(175,060)
1	456015	Other Electric Rev-CT Fuel Sales	0	3,839,980	3,839,980	0	2,516,339	2,516,339	0	1,323,641	1,323,641
1	456016	Other Electric Rev-Resource Opt	0	992,819	992,819	0	650,594	650,594	0	342,225	342,225
1	456017	Other Electric Rev-Non Resource	0	10,063	10,063	0	6,594	6,594	0	3,469	3,469
1	456018	Other Electric Rev-Extraction	0	34,296	34,296	0	22,474	22,474	0	11,822	11,822
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	17,917	0	17,917	11,969	0	11,969	5,948	0	5,948
1	456100	Transmission Revenue of Others	0	2,779,486	2,779,486	0	1,821,397	1,821,397	0	958,089	958,089
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	109,208	109,208	0	71,564	71,564	0	37,644	37,644
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	(4,125,761)	0	(4,125,761)	(2,771,534)	0	(2,771,534)	(1,354,227)	0	(1,354,227)
1	456329	Amortization Res Decoupling Deferral	1,139,986	0	1,139,986	582,086	0	582,086	557,900	0	557,900
1	456338	Non-res Decoupling Deferred Rev	(2,162,735)	0	(2,162,735)	(1,476,450)	0	(1,476,450)	(686,285)	0	(686,285)
1	456339	Amortization Non-res Decoupling	(208,949)	0	(208,949)	(242,149)	0	(242,149)	33,200	0	33,200
1	456380	Other Electric Revenue-Clearwater	29,725	0	29,725	0	0	0	29,725	0	29,725
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	(1,055,282)	(1,055,282)	0	(691,526)	(691,526)	0	(363,756)	(363,756)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,055,282	1,055,282	0	691,526	691,526	0	363,756	363,756
1	456730	Other Elec Rev-Intraco Thermal	0	223,636	223,636	0	146,549	146,549	0	77,087	77,087
TOTAL ACCOUNT 456			(5,306,341)	8,023,665	2,717,324	(3,886,885)	5,257,907	1,371,022	(1,419,456)	2,765,758	1,346,302

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 November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	14,705,021	14,705,021	0	9,636,200	9,636,200	0	5,068,821	5,068,821
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	58,865	58,865	0	38,574	38,574	0	20,291	20,291
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	672,329	0	672,329	0	0	0	672,329	0	672,329
1	555550	Non Monetary - Exchange Power	0	(8,042)	(8,042)	0	(5,270)	(5,270)	0	(2,772)	(2,772)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	445,681	445,681	0	292,055	292,055	0	153,626	153,626
1	555710	Intercompany Purchase	0	109,208	109,208	0	71,564	71,564	0	37,644	37,644
1	555740	Purchased Power - EIM	0	61,285	61,285	0	40,160	40,160	0	21,125	21,125
TOTAL ACCOUNT 555			672,329	15,372,018	16,044,347	0	10,073,283	10,073,283	672,329	5,298,735	5,971,064

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 November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	2,670	570,601	573,271	2,670	373,915	376,585	0	196,686	196,686
1	557010	Other Power Supply Expense - Financial	0	669,847	669,847	0	438,951	438,951	0	230,896	230,896
1	557018	Merchandise Processing Fee	0	3,559	3,559	0	2,332	2,332	0	1,227	1,227
1	557150	Fuel - Economic Dispatch	0	1,487,261	1,487,261	0	974,602	974,602	0	512,659	512,659
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	56,752	0	56,752	0	0	0	56,752	0	56,752
1	557165	Other Resource Costs-CAISO Charges	0	15,248	15,248	0	9,992	9,992	0	5,256	5,256
1	557170	Broker Fees - Power	0	27,822	27,822	0	18,232	18,232	0	9,590	9,590
1	557171	REC Broker Fees	0	1,741	1,741	0	1,141	1,141	0	600	600
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	75,628	0	75,628	75,628	0	75,628	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	(6,562,055)	0	(6,562,055)	(6,562,055)	0	(6,562,055)	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	650,543	0	650,543	650,543	0	650,543	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(272,353)	0	(272,353)	(272,353)	0	(272,353)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(2,440,796)	0	(2,440,796)	0	0	0	(2,440,796)	0	(2,440,796)
99	557390	Idaho PCA Amortization	382,142	0	382,142	0	0	0	382,142	0	382,142
1	557395	Optional Renewable Power Expense Offset	0	75	75	0	49	49	0	26	26
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,161,784	1,161,784	0	761,317	761,317	0	400,467	400,467
1	557711	Turbine Gas Bookout Offset	0	(1,161,784)	(1,161,784)	0	(761,317)	(761,317)	0	(400,467)	(400,467)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,152,111	2,152,111	0	1,410,278	1,410,278	0	741,833	741,833
TOTAL ACCOUNT 557			(8,039,246)	4,928,265	(3,110,981)	(6,064,109)	3,229,492	(2,834,617)	(1,975,137)	1,698,773	(276,364)

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 November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	20,174	20,094	40,268	13,594	13,088	26,682	6,580	7,006	13,586
99	908600	Public Purpose Tariff Rider Expense Offset	2,312,066	0	2,312,066	1,729,646	0	1,729,646	582,420	0	582,420
99	908610	Limited Income Tax Refund Program	54,466	0	54,466	54,466	0	54,466	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	441,714	0	441,714	331,655	0	331,655	110,059	0	110,059
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,828,420	20,094	2,848,514	2,129,361	13,088	2,142,449	699,059	7,006	706,065

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.133%	34.867%
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 November 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.79%	54.79%
2	Cost of Debt		4.664%	4.668%
	Total Weighted Cost		2.555%	2.558%
E-APL	Net Rate Base	3,106,242,112	2,093,441,018	1,012,801,094
	Interest Deduction for FIT Calculation	79,394,870	53,487,418	25,907,452
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 November 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	96,694,003	63,753,668	32,940,335
E-OPS	Less: Operating & Maintenance Expense	62,351,581	39,122,952	23,228,629
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	15,467,706	11,253,087	4,214,619
E-OTX	Less: Taxes Other than FIT	7,618,011	5,692,399	1,925,612
	Net Operating Income Before FIT	11,256,705	7,685,230	3,571,475
E-INT	Less: Monthly Interest Expense	6,616,239	4,457,285	2,158,954
E-OTX	Less: ID ITC Deferred & Amortization	(2,209)	0	(2,209)
E-SCM	Plus: Schedule M Adjustments	(5,960,962)	(3,622,516)	(2,338,446)
	Taxable Net Operating Income	(1,322,705)	(394,571)	(928,134)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(277,768)	(82,860)	(194,908)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(277,768)	(82,860)	(194,908)
E-DTE	Deferred FIT	590,191	332,820	257,371
E-DTE	Customer Tax Credit Amortization	(2,925,919)	(1,338,251)	(1,587,668)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,473)	(13,926)
	Total Net FIT/Deferred FIT	(2,653,895)	(1,114,764)	(1,539,131)

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 November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,895,936	8,778,399	15,674,335	4,774,201	5,794,122	10,568,323	2,121,735	2,984,277	5,106,012
12	997001 Contributions In Aid of Construction	0	691,667	691,667	0	462,732	462,732	0	228,935	228,935
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	88,598	88,598	0	59,273	59,273	0	29,325	29,325
99	997007 Idaho PCA	(2,124,002)	0	(2,124,002)	0	0	0	(2,124,002)	0	(2,124,002)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	28,505	28,505	0	19,070	19,070	0	9,435	9,435
99	997018 DSM Tariff Rider	125,459	0	125,459	168,847	0	168,847	(43,388)	0	(43,388)
12	997020 FAS87 Current Pension Accrual	0	(94,930)	(94,930)	0	(63,509)	(63,509)	0	(31,421)	(31,421)
12	997027 Uncollectibles	(839,037)	(147,422)	(986,459)	(864,462)	(98,627)	(963,089)	25,425	(48,795)	(23,370)
99	997031 Decoupling Mechanism	5,357,459	0	5,357,459	3,908,047	0	3,908,047	1,449,412	0	1,449,412
12	997032 Interest Rate Swaps	0	374,192	374,192	0	250,338	250,338	0	123,854	123,854
99	997033 BPA Residential Exchange	(90,905)	0	(90,905)	(54,674)	0	(54,674)	(36,231)	0	(36,231)
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
99	997035 Leases	0	(7,406)	(7,406)	0	(4,925)	(4,925)	0	(2,481)	(2,481)
99	997043 Washington Deferred Power Costs	(6,486,210)	0	(6,486,210)	(6,486,210)	0	(6,486,210)	0	0	0
12	997044 Non-Monetary Power Costs	0	(8,043)	(8,043)	0	(5,381)	(5,381)	0	(2,662)	(2,662)
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	(123,854)	(123,854)	0	(61,276)	(61,276)
12	997049 Tax Depreciation	0	(14,222,553)	(14,222,553)	0	(9,515,030)	(9,515,030)	0	(4,707,523)	(4,707,523)
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	22,300	22,300	0	11,033	11,033
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,289	49,289	0	24,385	24,385
99	997065 Amortization - Unbilled Revenue Add-Ins	63,309	0	63,309	23,673	0	23,673	39,636	0	39,636
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	126,603	126,603	0	84,699	84,699	0	41,904	41,904
12	997081 Deferred Compensation	0	(10,995)	(10,995)	0	(7,356)	(7,356)	0	(3,639)	(3,639)
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	139,291	139,291	0	93,187	93,187	0	46,104	46,104
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(15,181)	0	(15,181)	0	0	0	(15,181)	0	(15,181)
99	997095 WA REC Deferral	378,190	0	378,190	378,190	0	378,190	0	0	0
12	997096 CDA Settlement Costs	0	2,726	2,726	0	1,824	1,824	0	902	902
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(30,203)	(30,203)	0	(20,206)	(20,206)	0	(9,997)	(9,997)
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	(2,430,736)	(2,430,736)	0	(1,202,597)	(1,202,597)
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	(18,656)	(10,562)	0	(12,481)	(12,481)	8,094	(6,175)	1,919
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	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(446,937)	0	(446,937)	(306,617)	0	(306,617)	(140,320)	0	(140,320)
99	997119 AFUDC Tax CPI	0	279,390	279,390	0	186,915	186,915	0	92,475	92,475
99	997120 Transportation Tax Disallowance	0	7,349	7,349	0	4,917	4,917	0	2,432	2,432

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997123	EIM Deferred O&M	0	0	0	0	0	0	0	0
99	997125	COVID-19	749,616	0	749,616	749,616	0	749,616	0	0
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0
99	997127	CARES Act SS Deferral	0	(1,451,711)	(1,451,711)	0	(971,209)	(971,209)	0	(480,502)
99	997128	Meters Expensed	0	(119,080)	(119,080)	0	(79,666)	(79,666)	0	(39,414)
99	997129	Mixed Service Costs (IDD#5)	0	(1,300,000)	(1,300,000)	0	(869,713)	(869,713)	0	(430,287)
99	997130	Wild Fire Resiliency Deferral	419,802	0	419,802	687,583	0	687,583	(267,781)	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	71,262	0	71,262	71,262	0	71,262	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	(22,557)	0	(22,557)	(22,557)	0	(22,557)	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	4,475,106	(10,436,068)	(5,960,962)	3,440,299	(7,062,815)	(3,622,516)	1,034,807	(3,373,253)

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%	66.901%	33.099%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES		E-DTE-1A
For Month Ended November 30, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	846,642	846,642	0	566,412	566,412	0	280,230	280,230
99	410100	Deferred Federal Income Tax Expense - Washington	434,013	0	434,013	434,013	0	434,013	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	247,245	0	247,245	0	0	0	247,245	0	247,245
	410100	Total	681,258	846,642	1,527,900	434,013	566,412	1,000,425	247,245	280,230	527,475
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(870,343)	(870,343)	0	(582,298)	(582,298)	0	(288,045)	(288,045)
99	411100	Deferred Federal Income Tax Expense - Washington	(153,894)	0	(153,894)	(153,894)	0	(153,894)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(18,991)	0	(18,991)	0	0	0	(18,991)	0	(18,991)
	411100	Total	(172,885)	(870,343)	(1,043,228)	(153,894)	(582,298)	(736,192)	(18,991)	(288,045)	(307,036)
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			613,892	(23,701)	590,191	348,706	(15,886)	332,820	265,186	(7,815)	257,371
99	411193	Customer Tax Credit Amortization - Washington	(1,338,251)	0	(1,338,251)	(1,338,251)	0	(1,338,251)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(1,587,668)	0	(1,587,668)	0	0	0	(1,587,668)	0	(1,587,668)
	411193	Total	(2,925,919)	0	(2,925,919)	(1,338,251)	0	(1,338,251)	(1,587,668)	0	(1,587,668)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.901%	33.099%
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 November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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	93,071	93,071	0	60,989	60,989	0	32,082	32,082
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	2,033,353	2,033,353	0	1,332,456	1,332,456	0	700,897	700,897
DISTRIBUTION											
99	408110	State Excise Tax	1,739,224	0	1,739,224	1,739,224	0	1,739,224	0	0	0
99	408120	Municipal Occupation & License Tax	2,220,735	0	2,220,735	1,504,424	0	1,504,424	716,311	0	716,311
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			4,896,048	0	4,896,048	3,903,328	0	3,903,328	992,720	0	992,720
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	103,183	585,427	688,610	67,300	389,315	456,615	35,883	196,112	231,995
TOTAL A&G			103,183	585,427	688,610	67,300	389,315	456,615	35,883	196,112	231,995
TOTAL TAXES OTHER THAN FIT			4,999,231	2,618,780	7,618,011	3,970,628	1,721,771	5,692,399	1,028,603	897,009	1,925,612

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 November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,374,999	7,374,999	0	4,832,837	4,832,837	0	2,542,162	2,542,162
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	1,019,756	1,019,756	0	668,246	668,246	0	351,510	351,510
1	182381	CDA Settlement Past Storage	0	27,554,003	27,554,003	0	18,056,138	18,056,138	0	9,497,865	9,497,865
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)	4,002,116	110,025,732	114,027,848	4,002,116	73,168,212	77,170,328	0	36,857,520	36,857,520
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	15,111,426	15,111,426	0	10,049,249	10,049,249	0	5,062,177	5,062,177
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	8,472,512	8,472,512	0	5,634,305	5,634,305	0	2,838,207	2,838,207
		TOTAL INTANGIBLE PLANT	23,248,329	329,729,884	352,978,213	23,248,329	218,362,711	241,611,040	0	111,367,173	111,367,173
		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	111,614,144	29,047,409	140,661,553	72,925,964	19,034,767	91,960,731	38,688,180	10,012,642	48,700,822
1	312000	Boiler Plant	146,626,015	75,754,625	222,380,640	93,324,383	49,642,006	142,966,389	53,301,632	26,112,619	79,414,251
1	313000	Generators	(16,120)	0	(16,120)	(10,780)	0	(10,780)	(5,340)	0	(5,340)
1	314000	Turbogenerator Units	39,391,546	18,589,251	57,980,797	25,750,872	12,181,536	37,932,408	13,640,674	6,407,715	20,048,389
1	315000	Accessory Electric Equipment	18,082,841	12,501,086	30,583,927	11,815,312	8,191,962	20,007,274	6,267,529	4,309,124	10,576,653
1	316000	Miscellaneous Power Plant Equipment	14,641,441	2,476,959	17,118,400	9,569,029	1,623,151	11,192,180	5,072,412	853,808	5,926,220
		TOTAL STEAM PRODUCTION PLANT	330,339,867	142,226,913	472,566,780	213,374,780	93,201,296	306,576,076	116,965,087	49,025,617	165,990,704
		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	110,436,428	110,436,428	0	72,368,991	72,368,991	0	38,067,437	38,067,437
1	332XXX	Reservoirs, Dams, & Waterways	0	255,395,356	255,395,356	0	167,360,577	167,360,577	0	88,034,779	88,034,779
1	333000	Waterwheels, Turbines, & Generators	0	235,554,644	235,554,644	0	154,358,958	154,358,958	0	81,195,686	81,195,686
1	334000	Accessory Electric Equipment	0	84,761,202	84,761,202	0	55,544,016	55,544,016	0	29,217,186	29,217,186
1	335XXX	Miscellaneous Power Plant Equipment	0	13,442,651	13,442,651	0	8,808,969	8,808,969	0	4,633,682	4,633,682
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	769,127,869	769,127,869	0	504,009,492	504,009,492	0	265,118,377	265,118,377
		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	17,602,779	17,602,779	0	11,535,101	11,535,101	0	6,067,678	6,067,678
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,921	21,069,921	0	13,807,119	13,807,119	0	7,262,802	7,262,802
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	239,752,548	239,752,548	0	157,109,845	157,109,845	0	82,642,703	82,642,703
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	25,661,931	25,661,931	0	16,816,263	16,816,263	0	8,845,668	8,845,668
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	1,642,248	1,642,248	0	1,076,165	1,076,165	0	566,083	566,083
		TOTAL OTHER PRODUCTION PLANT	0	328,283,858	328,283,858	0	215,124,412	215,124,412	0	113,159,446	113,159,446
		TOTAL PRODUCTION PLANT	330,339,867	1,239,638,640	1,569,978,507	213,374,780	812,335,200	1,025,709,980	116,965,087	427,303,440	544,268,527

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,263,655	29,892,013	410,632	19,176,473	19,587,105	217,726	10,087,182	10,304,908	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	50,203	30,569,213	30,619,416	32,898	20,032,005	20,064,903	17,305	10,537,208	10,554,513	
1	353XXX	Station Equipment	12,696,208	345,582,298	358,278,506	8,299,035	226,460,080	234,759,115	4,397,173	119,122,218	123,519,391	
1	354000	Towers & Fixtures	16,035,827	1,167,384	17,203,211	10,479,503	764,987	11,244,490	5,556,324	402,397	5,958,721	
1	355000	Poles & Fixtures	5,418	349,670,723	349,676,141	3,541	229,139,225	229,142,766	1,877	120,531,498	120,533,375	
1	356000	Overhead Conductors & Devices	12,573,143	168,353,572	180,926,715	8,216,641	110,322,096	118,538,737	4,356,502	58,031,476	62,387,978	
1	357000	Underground Conduit	0	3,482,703	3,482,703	0	2,282,215	2,282,215	0	1,200,488	1,200,488	
1	358000	Underground Conductors & Devices	0	6,960,240	6,960,240	0	4,561,045	4,561,045	0	2,399,195	2,399,195	
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	42,067,991	937,579,091	979,647,082	27,493,768	614,395,578	641,889,346	14,574,223	323,183,513	337,757,736	
		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	4,015,720	0	4,015,720	1,375,662	0	1,375,662	2,640,058	0	2,640,058	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,523,945	0	28,523,945	20,843,336	0	20,843,336	7,680,609	0	7,680,609	
3	362000	Station Equipment	159,989,432	3,186,440	163,175,872	106,316,443	1,464,233	107,780,676	53,672,989	1,722,207	55,395,196	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	535,960,038	0	535,960,038	353,935,713	0	353,935,713	182,024,325	0	182,024,325	
99	365000	Overhead Conductors & Devices	339,458,908	0	339,458,908	211,821,846	0	211,821,846	127,637,062	0	127,637,062	
99	366000	Underground Conduit	155,783,249	0	155,783,249	102,472,534	0	102,472,534	53,310,715	0	53,310,715	
99	367000	Underground Conductors & Devices	272,308,189	0	272,308,189	182,158,224	0	182,158,224	90,149,965	0	90,149,965	
99	368000	Line Transformers	324,245,669	0	324,245,669	223,707,533	0	223,707,533	100,538,136	0	100,538,136	
99	369XXX	Services	213,313,931	0	213,313,931	138,918,616	0	138,918,616	74,395,315	0	74,395,315	
99	371XXX	Installations on Customers' Premises	6,478,760	0	6,478,760	6,478,760	0	6,478,760	0	0	0	
99	370XXX	Meters	86,222,779	0	86,222,779	61,523,581	0	61,523,581	24,699,198	0	24,699,198	
99	373XXX	Street Light & Signal Systems	77,774,569	0	77,774,569	50,434,318	0	50,434,318	27,340,251	0	27,340,251	
		TOTAL DISTRIBUTION PLANT	2,216,507,220	3,186,440	2,219,693,660	1,470,580,193	1,464,233	1,472,044,426	745,927,027	1,722,207	747,649,234	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,510,595	9,345,324	10,855,919	808,688	6,214,734	7,023,422	701,907	3,130,590	3,832,497	
4	390XXX	Structures & Improvements	26,863,611	109,233,463	136,097,074	17,785,589	72,641,345	90,426,934	9,078,022	36,592,118	45,670,140	
4	391XXX	Office Furniture & Equipment	5,056,031	51,697,729	56,753,760	5,040,558	34,379,507	39,420,065	15,473	17,318,222	17,333,695	
4	392XXX	Transportation Equipment	40,309,778	29,673,345	69,983,123	27,440,817	19,733,071	47,173,888	12,868,961	9,940,274	22,809,235	
4	393000	Stores Equipment	624,064	4,087,546	4,711,610	426,764	2,718,259	3,145,023	197,300	1,369,287	1,566,587	
4	394000	Tools, Shop & Garage Equipment	2,624,216	18,003,917	20,628,133	1,404,065	11,972,785	13,376,850	1,220,151	6,031,132	7,251,283	
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	3,851,629	4,267,508	400,088	2,561,372	2,961,460	15,791	1,290,257	1,306,048	
4	396XXX	Power Operated Equipment	22,004,820	7,525,518	29,530,338	13,320,788	5,004,545	18,325,333	8,684,032	2,520,973	11,205,005	
4	397XXX	Communications Equipment	32,152,161	94,497,035	126,649,196	22,709,259	62,841,473	85,550,732	9,442,902	31,655,562	41,098,464	
4	398000	Miscellaneous Equipment	13,505	845,541	859,046	0	562,293	562,293	13,505	283,248	296,753	
		TOTAL GENERAL PLANT	131,574,660	328,877,833	460,452,493	89,336,616	218,707,048	308,043,664	42,238,044	110,170,785	152,408,829	
		TOTAL PLANT IN SERVICE	2,743,738,067	2,839,011,888	5,582,749,955	1,824,033,686	1,865,264,770	3,689,298,456	919,704,381	973,747,118	1,893,451,499	

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(279,839,344)	(77,469,763)	(357,309,107)	(184,611,892)	(50,765,936)	(235,377,828)	(95,227,452)	(26,703,827)	(121,931,279)	
E-ADEP		Hydro Production Plant	0	(187,016,080)	(187,016,080)	0	(122,551,637)	(122,551,637)	0	(64,464,443)	(64,464,443)	
E-ADEP		Other Production Plant	0	(168,190,598)	(168,190,598)	0	(110,215,299)	(110,215,299)	0	(57,975,299)	(57,975,299)	
E-ADEP		Transmission Plant	(27,221,861)	(240,070,577)	(267,292,438)	(16,657,562)	(157,318,249)	(173,975,811)	(10,564,299)	(82,752,328)	(93,316,627)	
E-ADEP		Distribution Plant	(729,390,432)	(484,917)	(729,875,349)	(453,820,483)	(222,829)	(454,043,312)	(275,569,949)	(262,088)	(275,832,037)	
E-ADEP		General Plant	(54,255,872)	(115,011,895)	(169,267,767)	(34,832,000)	(76,484,060)	(111,316,060)	(19,423,872)	(38,527,835)	(57,951,707)	
TOTAL ACCUMULATED DEPRECIATION			(1,090,707,509)	(788,243,830)	(1,878,951,339)	(689,921,937)	(517,558,010)	(1,207,479,947)	(400,785,572)	(270,685,820)	(671,471,392)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,323,722)	(18,323,722)	0	(12,007,535)	(12,007,535)	0	(6,316,187)	(6,316,187)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(445,267)	0	(445,267)	(445,267)	0	(445,267)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,635,402)	(3,635,402)	0	(2,416,491)	(2,416,491)	0	(1,218,911)	(1,218,911)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(13,649,133)	(114,021,063)	(127,670,196)	(13,649,133)	(75,825,147)	(89,474,280)	0	(38,195,916)	(38,195,916)	
E-AAAMT		General Plant - 390200, 396200	0	(1,107,001)	(1,107,001)	0	(736,167)	(736,167)	0	(370,834)	(370,834)	
TOTAL ACCUMULATED AMORTIZATION			(14,094,400)	(137,087,188)	(151,181,588)	(14,094,400)	(90,985,340)	(105,079,740)	0	(46,101,848)	(46,101,848)	
TOTAL ACCUMULATED DEPR/AMORT			(1,104,801,909)	(925,331,018)	(2,030,132,927)	(704,016,337)	(608,543,350)	(1,312,559,687)	(400,785,572)	(316,787,668)	(717,573,240)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,638,936,158	1,913,680,870	3,552,617,028	1,120,017,349	1,256,721,420	2,376,738,769	518,918,809	656,959,450	1,175,878,259	
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	(538,571,265)	(538,571,265)	0	(360,309,562)	(360,309,562)	0	(178,261,703)	(178,261,703)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(52,827,909)	(52,827,909)	0	(35,131,088)	(35,131,088)	0	(17,696,821)	(17,696,821)	
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	(5,786,341)	(5,786,341)	0	(3,791,789)	(3,791,789)	0	(1,994,552)	(1,994,552)	
1		ADFIT - CDA Settlement Costs (283333)	0	275,863	275,863	0	180,773	180,773	0	95,090	95,090	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(948,827)	(948,827)	0	(634,775)	(634,775)	0	(314,052)	(314,052)	
TOTAL ACCUMULATED DFIT			0	(600,683,272)	(600,683,272)	0	(401,564,957)	(401,564,957)	0	(199,118,315)	(199,118,315)	
NET ELECTRIC UTILITY PLANT			1,638,936,158	1,312,997,598	2,951,933,756	1,120,017,349	855,156,463	1,975,173,812	518,918,809	457,841,135	976,759,944	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	45.952%	54.048%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.901%	33.099%
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 November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,638,936,158	1,312,997,598	2,951,933,756	#####	855,156,463	1,975,173,812	518,918,809	457,841,135	976,759,944
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,884,357	41,989,824	49,874,181	5,931,786	27,923,653	33,855,439	1,952,571	14,066,171	16,018,742
4	Accumulated Amortization - AFUDC (182318)	(1,640,377)	(5,564,616)	(7,204,993)	(1,316,368)	(3,700,525)	(5,016,893)	(324,009)	(1,864,091)	(2,188,100)
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)	2,202,341	0	2,202,341	0	0	0	2,202,341	0	2,202,341
99	ADFIT - Boulder Park Disallowed (190040)	83,508	0	83,508	0	0	0	83,508	0	83,508
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:	16,266,731	0	16,266,731	16,266,731	0	16,266,731	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	24,665,154	0	24,665,154	24,665,154	0	24,665,154	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(4,318,143)	0	(4,318,143)	(4,318,143)	0	(4,318,143)	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)	(4,206,959)	0	(4,206,959)	(1,329,139)	0	(1,329,139)	(2,877,820)	0	(2,877,820)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(59,373,808)	0	(59,373,808)	(41,785,780)	0	(41,785,780)	(17,588,028)	0	(17,588,028)
99	ADFIT-Customer Tax Credit (190393)	12,468,500	0	12,468,500	8,775,014	0	8,775,014	3,693,486	0	3,693,486
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(10,149,314)	0	(10,149,314)	(6,371,795)	0	(6,371,795)	(3,777,519)	0	(3,777,519)
99	Colstrip-Regulatory Asset (182327)	14,459,828	0	14,459,828	7,873,197	0	7,873,197	6,586,631	0	6,586,631
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,031,440	0	1,031,440	960,933	0	960,933	70,507	0	70,507
99	Colstrip Reg Asset ADFIT (283376)	(2,041,009)	0	(2,041,009)	(1,380,588)	0	(1,380,588)	(660,421)	0	(660,421)
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)	(5,088,286)	0	(5,088,286)	(3,547,999)	0	(3,547,999)	(1,540,287)	0	(1,540,287)
99	Colstrip ARO Liability (230027)	(13,214,307)	0	(13,214,307)	(8,635,552)	0	(8,635,552)	(4,578,755)	0	(4,578,755)
99	Colstrip ARO ADFIT (190376)	2,775,004	0	2,775,004	1,813,466	0	1,813,466	961,538	0	961,538
99	Colstrip ARO ADFIT (283377)	(2,126,077)	0	(2,126,077)	(1,342,603)	0	(1,342,603)	(783,474)	0	(783,474)
99	Customer Deposits (235199)	(7,175)	0	(7,175)	(7,175)	0	(7,175)	0	0	0
C-WKC	Working Capital	125,539,920	0	125,539,920	87,851,590	0	87,851,590	37,688,330	0	37,688,330
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	117,883,148	36,425,208	154,308,356	94,044,078	24,223,128	118,267,206	23,839,070	12,202,080	36,041,150
	NET RATE BASE	1,756,819,306	1,349,422,806	3,106,242,112	#####	879,379,591	2,093,441,018	542,757,879	470,043,215	#####

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 November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	345,655	345,655			345,655	345,655		226,508	226,508		119,147	119,147
	Steam (ED-ID)	363,428	363,428		363,428		363,428				363,428		363,428
	Steam (ED-WA)	958,304	958,304		958,304		958,304	958,304		958,304			958,304
1	Hydro (ED-AN)	1,371,624	1,371,624			1,371,624	1,371,624		898,825	898,825		472,799	472,799
1	Other (ED-AN)	915,875	915,875			915,875	915,875		600,173	600,173		315,702	315,702
Total Electric Production		3,954,886	3,954,886		1,321,732	2,633,154	3,954,886	958,304	1,725,506	2,683,810	363,428	907,648	1,271,076
Electric Transmission													
1	ED-AN	1,607,740	1,607,740			1,607,740	1,607,740		1,053,552	1,053,552		554,188	554,188
	ED-ID	22,984	22,984		22,984		22,984				22,984		22,984
	ED-WA	43,361	43,361		43,361		43,361	43,361		43,361			43,361
Total Electric Transmissic		1,674,085	1,674,085		66,345	1,607,740	1,674,085	43,361	1,053,552	1,096,913	22,984	554,188	577,172
Electric Distribution													
3	ED-AN	7,116	7,116			7,116	7,116		3,270	3,270		3,846	3,846
	ED-ID	1,661,126	1,661,126		1,661,126		1,661,126				1,661,126		1,661,126
	ED-WA	3,176,659	3,176,659		3,176,659		3,176,659	3,176,659		3,176,659			3,176,659
Total Electric Distribution		4,844,901	4,844,901		4,837,785	7,116	4,844,901	3,176,659	3,270	3,179,929	1,661,126	3,846	1,664,972
Gas Underground Storage													
	GD-AN	62,101		62,101									
	GD-OR	10,637				10,637							
Total Gas Underground St		72,738		62,101		10,637							
Gas Distribution													
	GD-AN	4,786		4,786									
	GD-ID	582,345		582,345									
	GD-WA	1,359,955		1,359,955									
	GD-OR	878,626				878,626							
Total Gas Distribution		2,825,712		1,947,086		878,626							
General Plant													
4	ED-AN	241,866	241,866			241,866	241,866		160,843	160,843		81,023	81,023
	ED-ID	43,387	43,387		43,387		43,387				43,387		43,387
	ED-WA	109,276	109,276		109,276		109,276	109,276		109,276			109,276
7,4	CD-AA	1,799,963	1,272,483	364,097	163,383	1,272,483	1,272,483		846,214	846,214		426,269	426,269
9,4	CD-AN	54,224	42,120	12,104		42,120	42,120		28,010	28,010		14,110	14,110
9	CD-ID	39,662	30,809	8,853		30,809	30,809				30,809		30,809
9	CD-WA	182,905	142,077	40,828		142,077	142,077	142,077		142,077			142,077
8	GD-AA	29,480		20,263	9,217								
	GD-AN	2,649		2,649									
	GD-ID	3,398		3,398									
	GD-WA	91,400		91,400									
	GD-OR	17,806		17,806									
Total General Plant		2,616,016	1,882,018	543,592	190,406	325,549	1,556,469	1,882,018	251,353	1,035,067	1,286,420	74,196	521,402
Total Depreciation Expens		15,988,338	12,355,890	2,552,779	1,079,669	6,551,411	5,804,479	12,355,890	4,429,677	3,817,395	8,247,072	2,121,734	1,987,084

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	45.952%	54.048%
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 November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
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	3,241,637	2,291,675	655,719	294,243				1,523,987	1,523,987		767,688	767,688		
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		
9,4		CD-WA	309,434	240,362	69,072			240,362	240,362		240,362					
4		ED-AN	516,034	516,034				516,034	516,034	343,168	343,168		172,866	172,866		
		ED-ID	0	0				0	0			0	0	0		
		ED-WA	94,633	94,633				94,633	94,633		94,633					
8		GD-AA	7,043		4,841	2,202										
		GD-AN	0		0											
		GD-OR	4,503			4,503										
Total Miscellaneous IT Intangible Plt - 3031XX			4,183,292	3,150,478	731,866	300,948		334,995	2,815,483	3,150,478	334,995	1,872,325	2,207,320	0	943,158	943,158
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		
4		ED-AN	35,203	35,203				35,203	35,203	23,410	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			4,365,547	3,318,445	742,344	304,758		344,526	2,973,919	3,318,445	344,526	1,976,727	2,321,253	0	997,192	997,192

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 Rat	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 November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(77,469,763)	(77,469,763)			(77,469,763)	(77,469,763)		(50,765,936)	(50,765,936)		(26,703,827)	(26,703,827)	
	Steam (ED-ID)	(95,227,452)	(95,227,452)		(95,227,452)	(95,227,452)	(95,227,452)				(95,227,452)	(95,227,452)	(95,227,452)	
	Steam (ED-WA)	(184,611,892)	(184,611,892)		(184,611,892)	(184,611,892)	(184,611,892)	(184,611,892)		(184,611,892)				
1	Hydro (ED-AN)	(187,016,080)	(187,016,080)		(187,016,080)	(187,016,080)	(187,016,080)		(122,551,637)	(122,551,637)		(64,464,443)	(64,464,443)	
1	Other (ED-AN)	(168,190,598)	(168,190,598)		(168,190,598)	(168,190,598)	(168,190,598)		(110,215,299)	(110,215,299)		(57,975,299)	(57,975,299)	
Total Electric Production		(712,515,785)	(712,515,785)		(279,839,344)	(432,676,441)	(712,515,785)		(184,611,892)	(283,532,872)	(468,144,764)	(95,227,452)	(149,143,569)	(244,371,021)
Electric Transmission														
1	ED-AN	(240,070,577)	(240,070,577)			(240,070,577)	(240,070,577)		(157,318,249)	(157,318,249)		(82,752,328)	(82,752,328)	
	ED-ID	(10,564,299)	(10,564,299)		(10,564,299)	(10,564,299)	(10,564,299)				(10,564,299)	(10,564,299)	(10,564,299)	
	ED-WA	(16,657,562)	(16,657,562)		(16,657,562)	(16,657,562)	(16,657,562)	(16,657,562)		(16,657,562)				
Total Electric Transmissic		(267,292,438)	(267,292,438)		(27,221,861)	(240,070,577)	(267,292,438)		(16,657,562)	(157,318,249)	(173,975,811)	(10,564,299)	(82,752,328)	(93,316,627)
Electric Distribution														
3	ED-AN	(484,917)	(484,917)			(484,917)	(484,917)		(222,829)	(222,829)		(262,088)	(262,088)	
	ED-ID	(275,569,949)	(275,569,949)		(275,569,949)	(275,569,949)	(275,569,949)				(275,569,949)	(275,569,949)	(275,569,949)	
	ED-WA	(453,820,483)	(453,820,483)		(453,820,483)	(453,820,483)	(453,820,483)	(453,820,483)		(453,820,483)		(453,820,483)	(453,820,483)	
Total Electric Distribution		(729,875,349)	(729,875,349)		(729,390,432)	(484,917)	(729,875,349)		(453,820,483)	(222,829)	(454,043,312)	(275,569,949)	(262,088)	(275,832,037)
Gas Underground Storage														
	GD-AN	(19,115,595)	(19,115,595)											
	GD-OR	(1,627,316)		(1,627,316)		(1,627,316)								
Total Gas Underground St		(20,742,911)		(19,115,595)		(1,627,316)								
Gas Distribution														
	GD-AN	(2,016,324)	(2,016,324)											
	GD-ID	(100,841,727)	(100,841,727)		(100,841,727)	(100,841,727)	(100,841,727)							
	GD-WA	(184,957,164)	(184,957,164)		(184,957,164)	(184,957,164)	(184,957,164)							
	GD-OR	(139,216,220)		(139,216,220)		(139,216,220)								
Total Gas Distribution		(427,031,435)		(287,815,215)		(139,216,220)								
General Plant														
4	ED-AN	(38,393,256)	(38,393,256)			(38,393,256)	(38,393,256)		(25,531,899)	(25,531,899)		(12,861,357)	(12,861,357)	
	ED-ID	(13,575,160)	(13,575,160)		(13,575,160)	(13,575,160)	(13,575,160)				(13,575,160)	(13,575,160)	(13,575,160)	
	ED-WA	(25,983,480)	(25,983,480)		(25,983,480)	(25,983,480)	(25,983,480)	(25,983,480)		(25,983,480)				
7,4	CD-AA	(98,917,281)	(69,929,571)	(20,008,988)	(8,978,722)	(69,929,571)	(69,929,571)		(46,503,864)	(46,503,864)		(23,425,707)	(23,425,707)	
9,4	CD-AN	(8,611,277)	(6,689,068)	(1,922,209)		(6,689,068)	(6,689,068)		(4,448,297)	(4,448,297)		(2,240,771)	(2,240,771)	
9	CD-ID	(7,529,432)	(5,848,712)	(1,680,720)		(5,848,712)	(5,848,712)				(5,848,712)	(5,848,712)	(5,848,712)	
9	CD-WA	(11,391,282)	(8,848,520)	(2,542,762)		(8,848,520)	(8,848,520)	(8,848,520)		(8,848,520)				
8	GD-AA	(2,426,100)		(1,667,604)	(758,496)									
	GD-AN	(3,954,012)		(3,954,012)										
	GD-ID	(2,467,484)		(2,467,484)										
	GD-WA	(12,509,503)		(12,509,503)										
	GD-OR	(5,699,049)		(5,699,049)										
Total General Plant		(231,457,316)	(169,267,767)	(46,753,282)	(15,436,267)	(54,255,872)	(115,011,895)	(169,267,767)	(34,832,000)	(76,484,060)	(111,316,060)	(19,423,872)	(38,527,835)	(57,951,707)
Total Accumulated Depr		(2,388,915,234)	(1,878,951,339)	(353,684,092)	(156,279,803)	(1,090,707,509)	(788,243,830)	(1,878,951,339)	(689,921,937)	(517,558,010)	(1,207,479,947)	(400,785,572)	(270,685,820)	(671,471,392)

Allocation Ratios:						Jurisdiction -			
Service -		Electric	Gas-North	Gas-South	1	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 Expense	45.952%	54.048%	
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 ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(15,536,954)	(15,536,954)		(15,536,954)	(15,536,954)		(10,181,366)	(10,181,366)		(5,355,588)	(5,355,588)	
1	Misc Intangible Plt (3030)	ED-AN	(2,786,768)	(2,786,768)		(2,786,768)	(2,786,768)		(1,826,169)	(1,826,169)		(960,599)	(960,599)	
Total Production/Transmission			(18,323,722)	(18,323,722)		(18,323,722)	(18,323,722)		(12,007,535)	(12,007,535)		(6,316,187)	(6,316,187)	
Distribution														
	Franchises (302000)	ED-WA	(379,863)	(379,863)		(379,863)	(379,863)	(379,863)		(379,863)				
	Misc Intangible Plt (3030)	ED-WA	(65,404)	(65,404)		(65,404)	(65,404)	(65,404)		(65,404)				
Total Distribution			(445,267)	(445,267)		(445,267)	(445,267)	(445,267)		(445,267)				
General Plant - 303000														
7,4	CD-AA		(4,983,934)	(3,523,392)	(1,008,150)	(452,392)								
9,1	CD-AN		(144,197)	(112,010)	(32,187)							(1,180,301)	(1,180,301)	
	GD-ID		(158,200)		(158,200)							(38,610)	(38,610)	
	GD-WA		(312,493)		(312,493)									
	GD-OR		(127,993)			(127,993)								
Total General Plant - 303000			(5,726,817)	(3,635,402)	(1,511,030)	(580,385)				(2,416,491)	(2,416,491)		(1,218,911)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA		(144,881,172)	(102,423,745)	(29,306,563)	(13,150,864)								
9,4	CD-AN		(378,248)	(293,816)	(84,432)							(34,310,930)	(34,310,930)	
9	CD-ID		0	0	0						0	(98,425)	(98,425)	
9	CD-WA		(15,078,987)	(11,713,056)	(3,365,931)						0	0	0	
4	ED-AN		(11,303,502)	(11,303,502)										
	ED-ID		0	0										
	ED-WA		(1,936,077)	(1,936,077)										
8	GD-AA		(248,362)		(170,714)	(77,648)								
	GD-AN		0		0									
	GD-OR		(8,439)			(8,439)								
Total Misc IT Intangible Plant - 3031XX			(173,834,787)	(127,670,196)	(32,927,640)	(13,236,951)				(13,649,133)	(75,825,147)	(89,474,280)	0	(38,195,916)
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	
9	CD-WA		0	0	0						0			
4	ED-AN		(1,107,001)	(1,107,001)										
	ED-WA		0	0										
	GD-WA		0		0									
	GD-OR		0		0									
Total General Plant - 390200, 396200			(1,107,001)	(1,107,001)	0	0				0	(736,167)	(736,167)	0	(370,834)
Total Accumulated Amortization			(199,437,594)	(151,181,588)	(34,438,670)	(13,817,336)				(14,094,400)	(90,985,340)	(105,079,740)	0	(46,101,848)

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 November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	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	1,986,378	686,468	339,627	516,884	1,542,979	197,267	97,597	148,535	443,399	0	0	0
	TOTAL ACCOUNT	18,709,186	808,688	701,906	9,345,324	10,855,918	3,268,284	97,597	2,559,836	5,925,717	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,494,193	8,329,943	3,020,180	9,144,070	20,494,193	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	4,283,635	0	0	0	0	0	0	0	4,283,635	0	4,283,635	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	129,731,025	0	0	91,713,348	91,713,348	0	0	26,241,992	26,241,992	0	11,775,685	11,775,685
9	CD-WA / ID / AN	30,754,568	9,455,646	6,057,843	8,376,044	23,889,533	2,717,229	1,740,817	2,406,989	6,865,035	0	0	0
	TOTAL ACCOUNT	210,314,021	17,785,589	9,078,023	109,233,462	136,097,074	27,767,829	1,740,817	28,648,981	58,157,627	4,283,635	11,775,685	16,059,320
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,891,938	835,189	7,798	2,048,951	2,891,938	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	170,667	0	0	0	0	0	0	117,310	117,310	0	53,357	53,357
7	CD-AA	69,877,012	0	0	49,399,554	49,399,554	0	0	14,134,722	14,134,722	0	6,342,736	6,342,736
9	CD-WA / ID / AN	5,744,573	4,205,369	7,675	249,225	4,462,269	1,208,479	2,206	71,619	1,282,304	0	0	0
	TOTAL ACCOUNT	78,929,422	5,040,558	15,473	51,697,730	56,753,761	1,441,602	2,206	14,323,651	15,767,459	12,109	6,396,093	6,408,202
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	59,121,730	25,838,301	11,993,010	21,290,419	59,121,730	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,271,281	0	0	0	0	10,011,164	3,555,833	2,704,284	16,271,281	0	0	0
99	GD-OR / AS	4,870,482	0	0	0	0	0	0	0	4,870,482	0	4,870,482	0
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,560,110	0	0	5,344,620	5,344,620	0	0	1,529,259	1,529,259	0	686,231	686,231
9	CD-WA / ID / AN	7,102,104	1,602,516	875,951	3,038,306	5,516,773	460,508	251,718	873,105	1,585,331	0	0	0
	TOTAL ACCOUNT	95,022,895	27,440,817	12,868,961	29,673,345	69,983,123	10,471,672	3,807,551	5,173,451	19,452,674	4,870,482	716,616	5,587,098

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
	393000	Stores Equipment														
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	0	20,792	
8		GD-AA	0	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	0	1,137	
9		CD-WA / ID / AN	5,445,524	367,898	197,300	3,664,777	4,229,975	105,721	56,697	1,053,131	1,215,549	0	0	0	0	
		TOTAL ACCOUNT	6,173,975	426,764	197,300	4,087,547	4,711,611	328,074	56,697	1,055,664	1,440,435	20,792	1,137	21,929		
	394000	Tools, Shop, & Garage Equipment														
99		ED-WA / ID / AN	8,010,255	1,383,855	466,877	6,159,523	8,010,255	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,633,170	0	0	0	0	2,704,270	427,964	500,936	3,633,170	0	0	0	0	
99		GD-OR / AS	1,059,790	0	0	0	0	0	0	0	0	1,059,790	0	0	1,059,790	
8		GD-AA	5,755,898	0	0	0	0	0	0	3,956,374	3,956,374	0	1,799,524	0	1,799,524	
7		CD-AA	15,621,543	0	0	11,043,650	11,043,650	0	0	3,159,926	3,159,926	0	1,417,967	0	1,417,967	
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	0	
		TOTAL ACCOUNT	36,107,264	1,404,065	1,220,150	18,003,918	20,628,133	2,710,078	644,429	7,847,343	11,201,850	1,059,790	3,217,491	4,277,281		
	394100	Electric Charging Stations														
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	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	0	0
	395000	Laboratory Equipment														
99		ED-WA / ID / AN	3,214,244	400,088	15,791	2,798,365	3,214,244	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	0	0
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	159,827	159,827	0	72,696	0	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	0	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,156,394	400,088	15,791	3,851,629	4,267,508	106,253	0	556,115	662,368	18,586	207,932	226,518		
	396XXX	Power Operated Equipment														
99		ED-WA / ID / AN	28,021,303	13,069,046	8,291,584	6,660,673	28,021,303	0	0	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	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	0	43,834	
8		GD-AA	0	0	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	0	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	0	0
		TOTAL ACCOUNT	34,160,908	13,320,788	8,684,032	7,525,518	29,530,338	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 November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	46,595,648	13,070,511	6,561,559	26,963,578	46,595,648	0	0	0	0	0	0	0
99	GD-WA / ID / AN	898,357	0	0	0	0	601,790	290,445	6,122	898,357	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	93,461,685	0	0	66,072,738	66,072,738	0	0	18,905,430	18,905,430	0	8,483,517	8,483,517
9	CD-WA/ ID / AN	17,998,420	9,638,749	2,881,344	1,460,719	13,980,812	2,769,847	828,000	419,761	4,017,608	0	0	0
	TOTAL ACCOUNT	159,952,034	22,709,260	9,442,903	94,497,035	126,649,198	3,371,637	1,118,445	19,498,546	23,988,628	754,626	8,559,582	9,314,208
	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	799,081	0	0	564,910	564,910	0	0	161,638	161,638	0	72,533	72,533
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	1,107,059	0	13,505	845,541	859,046	0	1,914	164,196	166,110	9,092	72,811	81,903
	TOTAL GENERAL PLANT	645,749,945	89,336,617	42,238,044	328,877,836	460,452,497	52,046,729	8,358,467	80,896,438	141,301,634	11,918,463	32,077,351	43,995,814

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 November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	0	
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	23,077,130	3,872,636	0	19,204,494	23,077,130	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	269,634	0	0	0	0	0	0	0	0	269,634	0	
8		GD-AA	440,059	0	0	0	0	0	0	302,479	302,479	0	137,580	
7		CD-AA	127,810,074	0	0	90,355,332	90,355,332	0	0	25,853,422	25,853,422	0	11,601,320	
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	152,363,377	4,002,117	0	110,025,732	114,027,849	37,208	0	26,289,786	26,326,994	269,634	11,738,900	12,008,534
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,323,636	0	0	3,323,636	3,323,636	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	16,674,149	0	0	11,787,790	11,787,790	0	0	3,372,847	3,372,847	0	1,513,512	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	19,997,785	0	0	15,111,426	15,111,426	0	0	3,372,847	3,372,847	0	1,513,512	1,513,512
	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 November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	
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	
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	11,845,347	0	0	8,374,068	8,374,068	0	0	2,396,077	2,396,077	0	1,075,202	1,075,202
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	11,943,791	0	0	8,472,512	8,472,512	0	0	2,396,077	2,396,077	0	1,075,202	1,075,202
	TOTAL		360,542,040	20,536,597	0	247,731,908	268,268,505	5,207,995	771,517	59,138,588	65,118,100	695,585	26,459,850	27,155,435

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(73,841,283)	(52,202,095)	(14,936,615)	(6,702,573)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(805,651)	(625,814)	(179,837)	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>(78,642,682)</u>	<u>(55,652,703)</u>	<u>(15,924,712)</u>	<u>(7,065,267)</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 November 30, 2022
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,854,017	5,854,017	0	0	0	0	5,854,017
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	(307)	(307)	0	0	0	0	(307)
7/4	154560 Supply Chain Invoice Price Variance	0	0	20	20	0	0	0	0	20
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	98,696,165	42,890,006	0	141,586,171	87,851,590	37,688,330	10,844,575	5,201,676	0
TOTAL		98,696,165	42,890,006	5,854,567	147,440,738	87,851,590	37,688,330	10,844,575	5,201,676	5,854,567

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%