

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	3,741,502	2,513,391	1,228,111
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>3,741,502</u>	<u>2,513,391</u>	<u>1,228,111</u>
G-APL	Gas Net Adjusted Rate Base	<u>734,974,813</u>	<u>525,880,721</u>	<u>209,094,092</u>
	RATE OF RETURN	<u>0.509%</u>	<u>0.478%</u>	<u>0.587%</u>

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

RESULTS OF OPERATIONS

Report ID:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended October 31, 2022

Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	100.000%	68.330%	31.670%
2	Input	Number of Customers Percent	10-01-2022 thru 10-31-2022	269,531 100.000%	176,481 65.477%	93,050 34.523%
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2022 thru 10-31-2022	1,226,942 100.000%	922,105 75.155%	304,837 24.845%
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accounts 798 - 894		6,294,435	4,488,007	1,806,428
		Direct O & M Accounts 901 - 935		11,759,098	9,962,159	1,796,939
		Total		18,053,533	14,450,166	3,603,367
		Percentage		100.000%	80.041%	19.959%
		Direct Labor				
		Amount: Accounts 798 - 894		6,038,563	4,517,095	1,521,468
		Amount: Accounts 901 - 935		3,014,453	2,145,617	868,836
		Total		9,053,016	6,662,712	2,390,304
		Percentage		100.000%	73.597%	26.403%
		Total Number of Customers		266,537	175,074	91,463
		Percentage		100.000%	65.685%	34.315%
		Total Direct Plant		660,067,126	463,006,964	197,060,162
		Percentage		100.000%	70.145%	29.855%
4		Total Four Factor Allocators Percent		400.000%	289.467%	110.533%
				100.000%	72.367%	27.633%
6	Input	Actual Therms Purchased Percent	10-01-2022 thru 10-31-2022	16,225,375 100.000%	10,540,003 64.960%	5,685,372 35.040%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended October 31, 2022

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended October 31, 2022

Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		14,116,908	0	9,478,568	4,638,340
	Direct O & M Accts 901 - 935		15,640,037	0	10,989,779	4,650,258
	Direct O & M Accts 901 - 905 Utility 9 Only		1,303,045	0	1,303,045	XXXXXX
	Total		31,059,990	0	21,771,392	9,288,598
	Percentage		100.000%	0.000%	70.095%	29.905%
	Direct Labor Accts 580 - 894		9,708,675	0	6,808,489	2,900,186
	Direct Labor Accts 901 - 935		4,008,246	0	1,875,992	2,132,254
	Direct Labor Accts 901 - 905 Utility 9 Only		1,522,443	0	1,522,443	XXXXXX
	Total		15,239,364	0	10,206,924	5,032,440
	Percentage		100.000%	0.000%	66.977%	33.023%
	Number of Customers at		372,177	0	266,537	105,640
	Percentage		100.000%	0.000%	71.616%	28.384%
	Net Direct Plant		1,034,813,184	0	685,618,721	349,194,463
	Percentage		100.000%	0.000%	66.255%	33.745%
	Total Percentages		400.000%	0.000%	274.943%	125.057%
	Average (GD AA)		100.000%	0.000%	68.736%	31.264%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended October 31, 2022

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		85,248,538	75,398,647	9,849,891	0
	Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
	Adjustments		0	0	0	0
	Total		142,841,884	121,811,494	21,030,390	0
	Percentage		100.000%	85.277%	14.723%	0.000%
	Direct Labor Accts 580 - 894		56,931,970	47,158,546	9,773,424	0
	Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
	Total		79,323,635	66,079,652	13,243,983	0
	Percentage		100.000%	83.304%	16.696%	0.000%
	Number of Customers at		672,312	405,775	266,537	0
	Percentage		100.000%	60.355%	39.645%	0.000%
	Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
	Percentage		100.000%	81.777%	18.223%	0.000%
	Total Percentages		400.000%	310.713%	89.287%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021				
			System	Washington	Idaho	
			274,289,163	184,035,999	90,253,164	
			100.000%	67.096%	32.904%	
11	Book Depreciation Percent	10-01-2022 thru 10-31-2022	2,534,201	1,810,719	723,482	
			100.000%	71.451%	28.549%	
12	Net Gas Plant (before ADFIT) - AMA Percent	09-01-2022 thru 10-31-2022	810,526,603	576,223,779	234,302,824	
			100.000%	71.093%	28.907%	
13	G-PLT Net Gas General Plant - AMA Percent	09-01-2022 thru 10-31-2022	94,503,998	75,668,026	18,835,972	
			100.000%	80.069%	19.931%	
14	Net Allocated Schedule M's - AMA Percent	10-01-2022 thru 10-31-2022	-3,046,102	-2,152,748	-893,354	
			100.000%	70.672%	29.328%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	6,870,254	0	6,870,254	4,674,364	0	4,674,364	2,195,890	0	2,195,890
99 4812XX	Commercial - Firm & Interruptible	3,584,784	0	3,584,784	2,529,443	0	2,529,443	1,055,341	0	1,055,341
99 4813XX	Industrial-Firm	230,602	0	230,602	134,001	0	134,001	96,601	0	96,601
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	22,924	0	22,924	21,500	0	21,500	1,424	0	1,424
99 499XXX	Unbilled Revenue	4,811,318	0	4,811,318	3,326,178	0	3,326,178	1,485,140	0	1,485,140
	TOTAL SALES TO ULTIMATE CUSTOMERS	15,519,882	0	15,519,882	10,685,486	0	10,685,486	4,834,396	0	4,834,396
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	8,033,827	0	8,033,827	5,218,774	0	5,218,774	2,815,053	0	2,815,053
4 488000	Miscellaneous Service Revenues	900	0	900	180	0	180	720	0	720
99 4893XX	Transportation Revenues	420,985	0	420,985	375,611	0	375,611	45,374	0	45,374
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	5,079,637	37,668	5,117,305	3,520,772	27,259	3,548,031	1,558,865	10,409	1,569,274
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	13,535,349	37,668	13,573,017	9,115,337	27,259	9,142,596	4,420,012	10,409	4,430,421
	TOTAL GAS REVENUES	29,055,231	37,668	29,092,899	19,800,823	27,259	19,828,082	9,254,408	10,409	9,264,817
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	13,989,602	0	13,989,602	9,061,307	0	9,061,307	4,928,295	0	4,928,295
99 808XXX	Net Natural Gas Storage Transactions	1,531,632	0	1,531,632	994,948	0	994,948	536,684	0	536,684
99 811000	Gas Used for Products Extraction	(49,129)	0	(49,129)	(31,914)	0	(31,914)	(17,215)	0	(17,215)
10 813000	Other Gas Expenses	7,979	82,585	90,564	7,979	55,411	63,390	0	27,174	27,174
99 813010	Gas Technology Institute (GTI) Expenses	6,481	0	6,481	4,318	0	4,318	2,163	0	2,163
	TOTAL PRODUCTION EXPENSES	15,486,565	82,585	15,569,150	10,036,638	55,411	10,092,049	5,449,927	27,174	5,477,101
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	62,274	62,274	0	42,552	42,552	0	19,722	19,722
1 837000	Other Equipment	0	204,812	204,812	0	139,948	139,948	0	64,864	64,864
	TOTAL UNDERGROUND STORAGE OPER EXP	0	267,086	267,086	0	182,500	182,500	0	84,586	84,586
G-DEPX	Depreciation Expense-Underground Storage	0	61,706	61,706	0	42,164	42,164	0	19,542	19,542
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	92,861	92,861	0	63,452	63,452	0	29,409	29,409
	TOTAL UNDERGROUND STORAGE EXPENSES	0	359,947	359,947	0	245,952	245,952	0	113,995	113,995

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	37,240	136,318	173,558	32,406	102,450	134,856	4,834	33,868	38,702
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	369,794	82,154	451,948	275,017	61,743	336,760	94,777	20,411	115,188
3	875000	Measuring & Reg Sta Exp-General	9,436	0	9,436	5,202	0	5,202	4,234	0	4,234
3	876000	Measuring & Reg Sta Exp-Industrial	192	0	192	69	0	69	123	0	123
3	877000	Measuring & Reg Sta Exp-City Gate	5,654	0	5,654	4,539	0	4,539	1,115	0	1,115
3	878000	Meter & House Regulator Expenses	77,961	0	77,961	62,565	0	62,565	15,396	0	15,396
3	879000	Customer Installation Expenses	184,279	8,842	193,121	118,757	6,645	125,402	65,522	2,197	67,719
3	880000	Other Expenses	131,325	54,823	186,148	113,405	41,202	154,607	17,920	13,621	31,541
3	881000	Rents	0	1,048	1,048	0	788	788	0	260	260
	MAINTENANCE										
3	885000	Supervision & Engineering	2,623	0	2,623	2,623	0	2,623	0	0	0
3	887000	Mains	133,863	0	133,863	107,029	0	107,029	26,834	0	26,834
3	889000	Measuring & Reg Sta Exp-General	19,528	483	20,011	10,658	363	11,021	8,870	120	8,990
3	890000	Measuring & Reg Sta Exp-Industrial	3,825	(12)	3,813	2,714	(9)	2,705	1,111	(3)	1,108
3	891000	Measuring & Reg Sta Exp-City Gate	7,732	1,296	9,028	6,358	974	7,332	1,374	322	1,696
3	892000	Services	147,911	0	147,911	105,792	0	105,792	42,119	0	42,119
3	893000	Meters & House Regulators	95,577	28,123	123,700	74,971	21,136	96,107	20,606	6,987	27,593
3	894000	Other Equipment	0	17,867	17,867	0	13,428	13,428	0	4,439	4,439
	TOTAL DISTRIBUTION OPERATING EXP		1,226,940	330,942	1,557,882	922,105	248,720	1,170,825	304,835	82,222	387,057
G-DEPX		Depreciation Expense-Distribution	1,925,586	4,786	1,930,372	1,345,549	3,109	1,348,658	580,037	1,677	581,714
G-OTX		Taxes Other Than FIT	920,105	0	920,105	705,480	0	705,480	214,625	0	214,625
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		2,845,691	4,786	2,850,477	2,051,029	3,109	2,054,138	794,662	1,677	796,339
	TOTAL DISTRIBUTION EXPENSES		4,072,631	335,728	4,408,359	2,973,134	251,829	3,224,963	1,099,497	83,899	1,183,396

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

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	9,417	9,417	0	6,166	6,166	0	3,251	3,251
2	902000	Meter Reading Expenses	54,033	8,206	62,239	43,950	5,373	49,323	10,083	2,833	12,916
2	903XXX	Customer Records & Collection Expenses	62,682	385,289	447,971	30,502	252,276	282,778	32,180	133,013	165,193
2	904000	Uncollectible Accounts	(21,943)	0	(21,943)	(34,986)	0	(34,986)	13,043	0	13,043
2	905000	Misc Customer Accounts	0	5,310	5,310	0	3,477	3,477	0	1,833	1,833
TOTAL CUSTOMER ACCOUNTS EXPENSES			94,772	408,222	502,994	39,466	267,292	306,758	55,306	140,930	196,236
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	810,016	8,691	818,707	725,672	5,691	731,363	84,344	3,000	87,344
2	909000	Advertising	9,048	41,275	50,323	7,108	27,026	34,134	1,940	14,249	16,189
2	910000	Misc Customer Service & Info Exp	0	2,738	2,738	0	1,793	1,793	0	945	945
TOTAL CUSTOMER SERVICE & INFO EXP			819,064	52,704	871,768	732,780	34,510	767,290	86,284	18,194	104,478
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	11,136	449,040	460,176	9,509	324,957	334,466	1,627	124,083	125,710
4	921000	Office Supplies & Expenses	0	109,902	109,902	0	79,533	79,533	0	30,369	30,369
4	922000	Admin. Expenses Transferred - Credit	0	(1,141)	(1,141)	0	(826)	(826)	0	(315)	(315)
4	923000	Outside Services Employed	10,453	341,215	351,668	8,229	246,927	255,156	2,224	94,288	96,512
4	924000	Property Insurance Premium	0	46,102	46,102	0	33,363	33,363	0	12,739	12,739
4	925XXX	Injuries and Damages	1,385	128,993	130,378	1,061	93,348	94,409	324	35,645	35,969
4	926XXX	Employee Pensions and Benefits	140,248	169,536	309,784	104,369	122,688	227,057	35,879	46,848	82,727
4	928000	Regulatory Commission Expenses	56,428	22,042	78,470	36,193	15,951	52,144	20,235	6,091	26,326
4	930000	Miscellaneous General Expenses	842	85,188	86,030	136	61,648	61,784	706	23,540	24,246
4	931000	Rents	0	9,564	9,564	0	6,921	6,921	0	2,643	2,643
4	935000	Maintenance of General Plant	56,268	238,725	294,993	45,911	172,758	218,669	10,357	65,967	76,324
TOTAL ADMIN & GEN OPERATING EXP			276,760	1,599,166	1,875,926	205,408	1,157,268	1,362,676	71,352	441,898	513,250

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	144,099	398,023	542,122	131,859	288,037	419,896	12,240	109,986	122,226
G-AMTX	Amortization Expense - General Plant - 303000	3,305	7,173	10,478	2,072	5,191	7,263	1,233	1,982	3,215
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	69,072	750,020	819,092	69,072	542,767	611,839	0	207,253	207,253
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306	Regulatory Debit - AMI Amortization	78,231	0	78,231	78,231	0	78,231	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti	29,784	0	29,784	29,784	0	29,784	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	4,941	18,196	23,137	3,945	12,936	16,881	996	5,260	6,256
99 407314	Regulatory Debit - FISERVE Amortization	13,195	0	13,195	0	0	0	13,195	0	13,195
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407381	Voluntary RNG Revenue Offset	24,323	0	24,323	24,041	0	24,041	282	0	282
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407419	Amortization AFUDC Equity Tax Credit	(19,219)	0	(19,219)	(19,129)	0	(19,129)	(90)	0	(90)
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407447	Regulatory Deferral - COVID-19	56,881	0	56,881	56,881	0	56,881	0	0	0
G-OTX	Taxes Other Than FIT--A&G	44,832	16,752	61,584	32,800	12,123	44,923	12,032	4,629	16,661
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	627,331	1,190,164	1,817,495	587,443	861,054	1,448,497	39,888	329,110	368,998
	TOTAL ADMIN & GENERAL EXPENSES	904,091	2,789,330	3,693,421	792,851	2,018,322	2,811,173	111,240	771,008	882,248
	TOTAL EXPENSES BEFORE FIT	21,377,123	4,028,516	25,405,639	14,574,869	2,873,316	17,448,185	6,802,254	1,155,200	7,957,454
	NET OPERATING INCOME (LOSS) BEFORE FIT			3,687,260			2,379,897			1,307,363
G-FIT	FEDERAL INCOME TAX			(410,842)			(334,562)			(76,280)
G-FIT	DEFERRED FEDERAL INCOME TAX			356,600			201,068			155,532
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			3,741,502			2,513,391			1,228,111

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers	100.000%	65.477%	34.523%
G-ALL 3	Direct Distribution Operating Expense	100.000%	75.155%	24.845%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL 10	Actual Annual Throughput	100.000%	67.096%	32.904%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	26,733	37,668	64,401	26,733	27,259	53,992	0	10,409	10,409
4	495028	Deferred Exchange Reservation	468,750	0	468,750	304,500	0	304,500	164,250	0	164,250
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	3,946,117	0	3,946,117	2,800,364	0	2,800,364	1,145,753	0	1,145,753
4	495329	Amortization Res Decoupling Deferral	(190,869)	0	(190,869)	(207,933)	0	(207,933)	17,064	0	17,064
4	495338	Non-Res Decoupling Deferred Rev	934,158	0	934,158	711,751	0	711,751	222,407	0	222,407
4	495339	Amortization Non-Res Decoupling	(105,252)	0	(105,252)	(114,642)	0	(114,642)	9,390	0	9,390
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	5,079,637	37,668	5,117,305	3,520,773	27,259	3,548,032	1,558,864	10,409	1,569,273

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	11,701,839	0	11,701,839	7,602,465	0	7,602,465	4,099,374	0	4,099,374
1	804001	Pipeline Demand Costs	2,360,515	0	2,360,515	1,612,940	0	1,612,940	747,575	0	747,575
1	804002	Transport Variable Charges	18,011	0	18,011	12,307	0	12,307	5,704	0	5,704
6	804010	Gas Costs - Fixed Hedge	(217,480)	0	(217,480)	(141,275)	0	(141,275)	(76,205)	0	(76,205)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	35,865	0	35,865	23,298	0	23,298	12,567	0	12,567
6	804018	Merchandise Processing Fee	13,570	0	13,570	8,815	0	8,815	4,755	0	4,755
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(1,510,126)	0	(1,510,126)	(980,978)	0	(980,978)	(529,148)	0	(529,148)
6	804700	Gas Costs - Offsystem Bookout	25,192	0	25,192	16,365	0	16,365	8,827	0	8,827
6	804711	Gas Costs - Offsystem Bookout Offset	(25,192)	0	(25,192)	(16,365)	0	(16,365)	(8,827)	0	(8,827)
6	804730	Gas Costs - Intracompany LDC Gas	363,639	0	363,639	236,220	0	236,220	127,419	0	127,419
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	315,793	0	315,793	235,922	0	235,922	79,871	0	79,871
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	907,976	0	907,976	451,593	0	451,593	456,383	0	456,383
		TOTAL PURCHASED GAS COSTS	13,989,602	0	13,989,602	9,061,307	0	9,061,307	4,928,295	0	4,928,295

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	64.960%	35.040%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	9,774	8,691	18,465	7,359	5,691	13,050	2,415	3,000	5,415
99	908600	Public Purpose Tariff Rider Expense Offset	369,689	0	369,689	323,399	0	323,399	46,290	0	46,290
99	908610	Limited Income Tax Refund Program	60,969	0	60,969	60,969	0	60,969	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	369,584	0	369,584	333,945	0	333,945	35,639	0	35,639
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			810,016	8,691	818,707	725,672	5,691	731,363	84,344	3,000	87,344

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.477%	34.523%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.72%	54.72%
2	Cost of Debt		4.671%	4.675%
	Total Cost of Debt		2.556%	2.558%
	Total Weighted Cost		2.556%	2.558%
G-APL	Net Rate Base	734,974,813	525,880,721	209,094,092
	Interest Deduction for FIT Calculation	18,790,138	13,441,511	5,348,627
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	29,092,899	19,828,082	9,264,817
G-OPS	Operating & Maintenance Expense	20,644,806	13,882,098	6,762,708
G-OPS	Book Deprec/Amort and Reg Amortizations	3,747,989	2,794,396	953,593
G-OTX	Taxes Other than FIT	1,012,844	771,691	241,153
	Net Operating Income Before FIT	3,687,260	2,379,897	1,307,363
G-INT	Less: Interest Expense	1,565,845	1,120,126	445,719
G-OTX	Less: Idaho ITC Deferral & Amortization	(394)	0	(394)
G-SCM	Schedule M Adjustments	(4,077,411)	(2,852,925)	(1,224,486)
	Taxable Net Operating Income	(1,956,390)	(1,593,154)	(363,236)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(410,842)	(334,562)	(76,280)
G-DTE	Deferred FIT	722,807	510,982	211,825
G-DTE	Customer Tax Credit Amortization	(366,207)	(309,914)	(56,293)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(54,242)	(133,494)	79,252
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,142,063	1,221,708	3,363,771	1,548,553	881,268	2,429,821	593,510	340,440	933,950
12	997001	Contributions In Aid of Construction	0	83,333	83,333	0	59,244	59,244	0	24,089	24,089
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(28,374)	(28,374)	0	(20,172)	(20,172)	0	(8,202)	(8,202)
99	997010	Deferred Gas Credit and Refunds	1,223,769	468,750	1,692,519	687,515	333,248	1,020,763	536,254	135,502	671,756
12	997016	Redemption Expense Amortization	0	2,486	2,486	0	1,767	1,767	0	719	719
99	997018	DSM Tariff Rider	(461,811)	0	(461,811)	(334,066)	0	(334,066)	(127,745)	0	(127,745)
12	997020	FAS87 Current Pension Accrual	0	(27,162)	(27,162)	0	(19,310)	(19,310)	0	(7,852)	(7,852)
12	997027	Customer Uncollectibles	(57,518)	(68,218)	(125,736)	(70,238)	(48,498)	(118,736)	12,720	(19,720)	(7,000)
99	997031	Decoupling Mechanism	(4,584,154)	0	(4,584,154)	(3,189,539)	0	(3,189,539)	(1,394,615)	0	(1,394,615)
12	997032	Interest Rate Swaps	0	107,068	107,068	0	76,118	76,118	0	30,950	30,950
12	997035	Leases	0	6,873	6,873	0	4,974	4,974	0	1,899	1,899
12	997048	AFUDC	0	(46,349)	(46,349)	0	(32,951)	(32,951)	0	(13,398)	(13,398)
12	997049	Tax Depreciation	0	(3,184,972)	(3,184,972)	0	(2,264,292)	(2,264,292)	0	(920,680)	(920,680)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	369,584	0	369,584	333,945	0	333,945	35,639	0	35,639
12	997080	Book Transportation Depreciation	0	146,247	146,247	0	103,971	103,971	0	42,276	42,276
12	997081	Deferred Compensation	0	(3,146)	(3,146)	0	(2,237)	(2,237)	0	(909)	(909)
4	997082	Meal Disallowances	0	858	858	0	621	621	0	237	237
12	997083	Paid Time Off	0	22,531	22,531	0	16,018	16,018	0	6,513	6,513
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(883,333)	(883,333)	0	(627,988)	(627,988)	0	(255,345)	(255,345)
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	108,014	0	108,014	108,014	0	108,014	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	13,195	42,703	55,898	0	30,359	30,359	13,195	12,344	25,539
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	(19,219)	0	(19,219)	(19,129)	0	(19,129)	(90)	0	(90)
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	68,671	68,671	0	48,820	48,820	0	19,851	19,851
12	997120	Transportation Tax Disallowance	0	2,103	2,103	0	1,495	1,495	0	608	608
12	997125	COVID-19	56,881	0	56,881	56,881	0	56,881	0	0	0
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(469,546)	(469,546)	0	(333,814)	(333,814)	0	(135,732)	(135,732)
12	997129	Mixed Service Costs (IDD#5)	0	(508,333)	(508,333)	0	(361,389)	(361,389)	0	(146,944)	(146,944)
TOTAL SCHEDULE M ADJUSTMENTS			(1,031,309)	(3,046,102)	(4,077,411)	(700,177)	(2,152,748)	(2,852,925)	(331,132)	(893,354)	(1,224,486)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers	100.000%	65.477%	34.523%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	64.960%	35.040%
G-ALL	11	Book Depreciation	100.000%	71.451%	28.549%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.093%	28.907%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended October 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	67,598	48,057	19,541
99	410100	Deferred Federal Income Tax Exp	709,717	529,442	180,275
		SUBTOTAL	777,315	577,499	199,816
12	411100	Deferred Federal Income Tax Expense - Allocated	(134,758)	(95,799)	(38,959)
99	411100	Deferred Federal Income Tax Exp	(43,309)	(57,209)	13,900
		SUBTOTAL	(178,067)	(153,008)	(25,059)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	123,559	86,491	37,068
		SUBTOTAL	123,559	86,491	37,068
		Total Deferred Federal Income Tax Expense	722,807	510,982	211,825
99	411193	Customer Tax Credit Amortization	(366,207)	(309,914)	(56,293)
		SUBTOTAL	(366,207)	(309,914)	(56,293)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.093%	28.907%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended October 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
		TOTAL UNDERGROUND STORAGE TAX	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
		DISTRIBUTION									
99	408110	State Excise Tax	265,409	0	265,409	265,409	0	265,409	0	0	0
99	408120	Municipal Occupation & License Tax	187,509	0	187,509	133,677	0	133,677	53,832	0	53,832
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	467,581	0	467,581	306,394	0	306,394	161,187	0	161,187
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(394)	0	(394)	0	0	0	(394)	0	(394)
		TOTAL DISTRIBUTION TAX	920,105	0	920,105	705,480	0	705,480	214,625	0	214,625
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	44,832	16,752	61,584	32,800	12,123	44,923	12,032	4,629	16,661
		TOTAL A&G TAX	44,832	16,752	61,584	32,800	12,123	44,923	12,032	4,629	16,661
		TOTAL TAXES OTHER THAN FIT	964,937	47,907	1,012,844	738,280	33,411	771,691	226,657	14,496	241,153

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended October 31, 2022
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,302,004	3,096,115	1,022,594	942,221	1,964,815	771,517	359,783	1,131,300
4	3031XX	Misc Intangible IT Plant (3031XX)	4,185,401	57,953,465	62,138,866	4,185,401	41,939,184	46,124,585	0	16,014,281	16,014,281
TOTAL INTANGIBLE PLANT			5,979,512	59,255,469	65,234,981	5,207,995	42,881,405	48,089,400	771,517	16,374,064	17,145,581
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	915,634	915,634	0	376,369	376,369
1	351XXX	Structures & Improvements	0	2,742,106	2,742,106	0	1,873,681	1,873,681	0	868,425	868,425
1	352XXX	Wells	0	23,363,243	23,363,243	0	15,964,104	15,964,104	0	7,399,139	7,399,139
1	353000	Lines	0	2,058,788	2,058,788	0	1,406,770	1,406,770	0	652,018	652,018
1	354000	Compressor Station Equipment	0	15,257,872	15,257,872	0	10,425,704	10,425,704	0	4,832,168	4,832,168
1	355000	Measuring & Regulating Equipment	0	1,866,473	1,866,473	0	1,275,361	1,275,361	0	591,112	591,112
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,880,346	2,880,346	0	1,968,140	1,968,140	0	912,206	912,206
TOTAL UNDERGROUND STORAGE PLANT			0	50,005,974	50,005,974	0	34,201,890	34,201,890	0	15,804,084	15,804,084
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	685,150	0	685,150	505,169	0	505,169	179,981	0	179,981
6	375000	Structures & Improvements	1,580,706	0	1,580,706	931,211	0	931,211	649,495	0	649,495
6	376000	Mains	465,011,981	2,518,938	467,530,919	314,621,324	1,636,302	316,257,626	150,390,657	882,636	151,273,293
6	378000	Measuring & Reg Station Equip-General	7,431,553	0	7,431,553	4,753,285	0	4,753,285	2,678,268	0	2,678,268
6	379000	Measuring & Reg Station Equip-City Gate	6,807,074	0	6,807,074	1,938,065	0	1,938,065	4,869,009	0	4,869,009
6	380000	Services	336,263,210	0	336,263,210	231,121,852	0	231,121,852	105,141,358	0	105,141,358
6	381XXX	Meters	115,463,898	0	115,463,898	83,248,609	0	83,248,609	32,215,289	0	32,215,289
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	4,065,919	0	4,065,919	3,007,739	0	3,007,739	1,058,180	0	1,058,180
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			937,398,086	2,518,938	939,917,024	640,191,179	1,636,302	641,827,481	297,206,907	882,636	298,089,543
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,366,778	2,559,835	5,926,613	3,269,181	1,852,476	5,121,657	97,597	707,359	804,956
4	390XXX	Structures & Improvements	29,507,732	28,495,861	58,003,593	27,766,915	20,621,600	48,388,515	1,740,817	7,874,261	9,615,078
4	391XXX	Office Furniture & Equipment	1,440,063	14,590,541	16,030,604	1,437,857	10,558,737	11,996,594	2,206	4,031,804	4,034,010
4	392XXX	Transportation Equipment	14,117,011	5,179,713	19,296,724	10,470,887	3,748,403	14,219,290	3,646,124	1,431,310	5,077,434
4	393000	Stores Equipment	380,162	1,051,183	1,431,345	323,861	760,710	1,084,571	56,301	290,473	346,774
4	394000	Tools, Shop & Garage Equipment	3,348,558	7,824,045	11,172,603	2,706,475	5,662,027	8,368,502	642,083	2,162,018	2,804,101
4	395XXX	Laboratory Equipment	106,253	556,115	662,368	106,253	402,444	508,697	0	153,671	153,671
4	396XXX	Power Operated Equipment	3,470,110	1,068,654	4,538,764	2,581,299	773,353	3,354,652	888,811	295,301	1,184,112
4	397XXX	Communications Equipment	4,440,440	19,371,220	23,811,660	3,321,995	14,018,371	17,340,366	1,118,445	5,352,849	6,471,294
4	398000	Miscellaneous Equipment	1,914	152,992	154,906	0	110,716	110,716	1,914	42,276	44,190
TOTAL GENERAL PLANT			60,179,021	80,850,159	141,029,180	51,984,723	58,508,837	110,493,560	8,194,298	22,341,322	30,535,620

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended October 31, 2022
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,003,556,619	192,630,540	1,196,187,159	697,383,897	137,228,434	834,612,331	306,172,722	55,402,106	361,574,828
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,053,691)	(19,053,691)	0	(13,019,387)	(13,019,387)	0	(6,034,304)	(6,034,304)
G-ADEP		Distribution Plant	(284,041,321)	(2,011,538)	(286,052,859)	(183,728,089)	(1,306,695)	(185,034,784)	(100,313,232)	(704,843)	(101,018,075)
G-ADEP		General Plant	(18,991,348)	(27,533,834)	(46,525,182)	(14,900,124)	(19,925,410)	(34,825,534)	(4,091,224)	(7,608,424)	(11,699,648)
		TOTAL ACCUMULATED DEPRECIATION	(303,032,669)	(48,599,063)	(351,631,732)	(198,628,213)	(34,251,492)	(232,879,705)	(104,404,456)	(14,347,571)	(118,752,027)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(467,388)	(1,033,164)	(1,500,552)	(310,421)	(747,670)	(1,058,091)	(156,967)	(285,494)	(442,461)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,296,860)	(29,231,418)	(32,528,278)	(3,296,860)	(21,153,900)	(24,450,760)	0	(8,077,518)	(8,077,518)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(3,764,248)	(30,264,582)	(34,028,830)	(3,607,281)	(21,901,570)	(25,508,851)	(156,967)	(8,363,012)	(8,519,979)
		TOTAL ACCUMULATED DEPR/AMORT	(306,796,917)	(78,863,645)	(385,660,562)	(202,235,494)	(56,153,062)	(258,388,556)	(104,561,423)	(22,710,583)	(127,272,006)
		NET GAS UTILITY PLANT before DFIT	696,759,702	113,766,895	810,526,597	495,148,403	81,075,372	576,223,775	201,611,299	32,691,523	234,302,822
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,125,783)	(103,125,783)	0	(73,315,213)	(73,315,213)	0	(29,810,570)	(29,810,570)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,203,422)	(15,203,422)	0	(10,999,963)	(10,999,963)	0	(4,203,459)	(4,203,459)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(902,936)	(902,936)	0	(653,428)	(653,428)	0	(249,508)	(249,508)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	94,676	94,676	0	68,514	68,514	0	26,162	26,162
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(272,010)	(272,010)	0	(193,380)	(193,380)	0	(78,630)	(78,630)
		TOTAL ACCUMULATED DFIT	0	(119,409,475)	(119,409,475)	0	(85,093,470)	(85,093,470)	0	(34,316,005)	(34,316,005)
		NET GAS UTILITY PLANT	696,759,702	(5,642,580)	691,117,122	495,148,403	(4,018,098)	491,130,305	201,611,299	(1,624,482)	199,986,817

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	64.960%	35.040%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.093%	28.907%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	696,759,702	(5,642,580)	691,117,122	495,148,403	(4,018,098)	491,130,305	201,611,299	(1,624,482)	199,986,817
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332	Regulatory Asset - AFUDC	1,361,997	2,056,545	3,418,542	858,038	1,488,260	2,346,298	503,959	568,285	1,072,244
4	182318	Accumulated Amortization - AFUDC	(275,766)	(814,017)	(1,089,783)	(202,542)	(589,090)	(791,632)	(73,224)	(224,927)	(298,151)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,916,036	3,916,036	0	1,815,028	1,815,028
1	164100	Gas Inventory--Jackson Prairie	0	41,528,013	41,528,013	0	28,376,091	28,376,091	0	13,151,922	13,151,922
1	164115	Gas Inventory--Clay Basin	0	(634)	(634)	0	(459)	(459)	0	(175)	(175)
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,467,054	0	3,467,054	3,467,054	0	3,467,054	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	8,247,292	0	8,247,292	8,247,292	0	8,247,292	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,597,525)	0	(1,597,525)	(1,597,525)	0	(1,597,525)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(32,921,473)	0	(32,921,473)	(21,492,144)	0	(21,492,144)	(11,429,329)	0	(11,429,329)
99	190393	ADFIT-Customer Tax Credit	6,913,509	0	6,913,509	4,513,350	0	4,513,350	2,400,159	0	2,400,159
99	235199	Customer Deposits	(1,633)	0	(1,633)	(1,633)	0	(1,633)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	4,773,102	0	4,773,102	4,773,102	0	4,773,102	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,002,351)	0	(1,002,351)	(1,002,351)	0	(1,002,351)	0	0	0
C-WKC		Working Capital	6,392,514	0	6,392,514	3,996,937	0	3,996,937	2,395,577	0	2,395,577
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(4,643,280)	48,500,971	43,857,691	1,559,578	33,190,838	34,750,416	(6,202,858)	15,310,133	9,107,275
		NET RATE BASE	692,116,422	42,858,391	734,974,813	496,707,981	29,172,740	525,880,721	195,408,441	13,685,651	209,094,092

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	344,248	344,248												
Steam (ED-ID)	359,680	359,680												
Steam (ED-WA)	961,569	961,569												
Hydro (ED-AN)	1,369,361	1,369,361												
Other (ED-AN)	915,650	915,650												
Total Electric Production	3,950,508	3,950,508												
Electric Transmission														
ED-AN	1,603,531	1,603,531												
ED-ID	22,978	22,978												
ED-WA	43,349	43,349												
Total Electric Transmission	1,669,858	1,669,858												
Electric Distribution														
ED-AN	7,116	7,116												
ED-ID	1,650,958	1,650,958												
ED-WA	3,161,100	3,161,100												
Total Electric Distribution	4,819,174	4,819,174												
Gas Underground Storage														
1 GD-AN	61,706		61,706			61,706	61,706		42,164	42,164		19,542	19,542	
GD-OR	10,599			10,599										
Total Gas Underground Storage	72,305		61,706	10,599		61,706	61,706		42,164	42,164		19,542	19,542	
Gas Distribution														
6 GD-AN	4,786		4,786			4,786	4,786		3,109	3,109		1,677	1,677	
GD-ID	580,037		580,037			580,037	580,037				580,037		580,037	
GD-WA	1,345,549		1,345,549			1,345,549	1,345,549	1,345,549		1,345,549				
GD-OR	873,900			873,900										
Total Gas Distribution	2,804,272		1,930,372	873,900		1,925,586	4,786	1,930,372	1,345,549	3,109	1,348,658	580,037	1,677	581,714
General Plant														
ED-AN	245,822	245,822												
ED-ID	43,031	43,031												
ED-WA	107,844	107,844												
7,4 CD-AA	1,790,443	1,265,754	362,171	162,518		362,171	362,171		262,092	262,092		100,079	100,079	
9,4 CD-AN	54,150	42,063	12,087			12,087	12,087		8,747	8,747		3,340	3,340	
9 CD-ID	39,656	30,804	8,852			8,852	8,852				8,852		8,852	
9 CD-WA	181,319	140,845	40,474			40,474	40,474	40,474		40,474				
8,4 GD-AA	30,737		21,127	9,610		21,127	21,127		15,289	15,289		5,838	5,838	
4 GD-AN	2,638		2,638			2,638	2,638		1,909	1,909		729	729	
GD-ID	3,388		3,388			3,388	3,388				3,388		3,388	
GD-WA	91,385		91,385			91,385	91,385	91,385		91,385				
GD-OR	17,779			17,779										
Total General Plant	2,608,192	1,876,163	542,122	189,907		144,099	398,023	542,122	131,859	288,037	419,896	12,240	109,986	122,226
Total Depreciation Expense	15,924,309	12,315,703	2,534,200	1,074,406		2,069,685	464,515	2,534,200	1,477,408	333,310	1,810,718	592,277	131,205	723,482

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		70.695%	20.228%	9.077%	1 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor		0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor		77.679%	22.321%	0.000%	6 Actual Therms Purchased	64.960%	35.040%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000) ED-AN	76,533	76,533												
Misc Intangible Plt (303000) ED-AN	21,631	21,631												
Total Production/Transmission	98,164	98,164												
Distribution														
Franchises (302000) ED-WA	9,042	9,042												
Misc Intangible Plt (303000) ED-WA	489	489												
Total Distribution	9,531	9,531												
General Plant - 303000														
7,4 CD-AA	34,569	24,439	6,992	3,138		6,992	6,992		5,060	5,060		1,932	1,932	
9,4 CD-AN	811	630	181			181	181		131	131		50	50	
GD-ID	1,233		1,233		1,233		1,233				1,233		1,233	
GD-WA	2,072		2,072		2,072		2,072	2,072		2,072				
GD-OR	672			672										
Total General Plant - 303000	39,357	25,069	10,478	3,810	3,305	7,173	10,478	2,072	5,191	7,263	1,233	1,982	3,215	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	3,672,425	2,596,221	742,858	333,346		742,858	742,858		537,584	537,584		205,274	205,274	
9,4 CD-AN	10,008	7,774	2,234			2,234	2,234		1,617	1,617		617	617	
9,4 CD-ID	0	0	0		0		0				0		0	
9,4 CD-WA	309,434	240,362	69,072		69,072		69,072	69,072		69,072			0	
ED-AN	515,488	515,488												
ED-ID	0	0												
ED-WA	94,160	94,160												
8,4 GD-AA	7,169		4,928	2,241		4,928	4,928		3,566	3,566		1,362	1,362	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	4,147			4,147										
Total Miscellaneous IT Intangible Plant - 3031XX	4,612,831	3,454,005	819,092	339,734	69,072	750,020	819,092	69,072	542,767	611,839	0	207,253	207,253	
Gas Underground Storage														
1 GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0	
General Plant - 390200, 396200														
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0	
4 ED-AN	35,203	35,203												
GD-OR	0			0										
Total General Plant- 390200, 396200	35,203	35,203	0	0	0	0	0	0	0	0	0	0	0	
Total Amortization Expense	4,795,086	3,621,972	829,570	343,544	72,377	757,193	829,570	71,144	547,958	619,102	1,233	209,235	210,468	

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Rat	72.367%	27.633%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%			

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(77,124,812)	(77,124,812)												
Steam (ED-ID)	(94,865,898)	(94,865,898)												
Steam (ED-WA)	(183,651,955)	(183,651,955)												
Hydro (ED-AN)	(185,613,302)	(185,613,302)												
Other (ED-AN)	(167,274,836)	(167,274,836)												
Total Electric Production	(708,530,803)	(708,530,803)												
Electric Transmission														
ED-AN	(238,532,802)	(238,532,802)												
ED-ID	(10,541,318)	(10,541,318)												
ED-WA	(16,614,207)	(16,614,207)												
Total Electric Transmission	(265,688,327)	(265,688,327)												
Electric Distribution														
ED-AN	(477,800)	(477,800)												
ED-ID	(274,136,773)	(274,136,773)												
ED-WA	(450,997,848)	(450,997,848)												
Total Electric Distribution	(725,612,421)	(725,612,421)												
Gas Underground Storage														
1 GD-AN	(19,053,691)		(19,053,691)			(19,053,691)	(19,053,691)		(13,019,387)	(13,019,387)		(6,034,304)	(6,034,304)	
GD-OR	(1,616,698)			(1,616,698)										
Total Gas Underground Storage	(20,670,389)		(19,053,691)	(1,616,698)		(19,053,691)	(19,053,691)		(13,019,387)	(13,019,387)		(6,034,304)	(6,034,304)	
Gas Distribution														
6 GD-AN	(2,011,538)		(2,011,538)			(2,011,538)	(2,011,538)		(1,306,695)	(1,306,695)		(704,843)	(704,843)	
GD-ID	(100,313,232)		(100,313,232)			(100,313,232)	(100,313,232)				(100,313,232)		(100,313,232)	
GD-WA	(183,728,089)		(183,728,089)			(183,728,089)	(183,728,089)	(183,728,089)		(183,728,089)				
GD-OR	(138,463,470)			(138,463,470)										
Total Gas Distribution	(424,516,329)		(286,052,859)	(138,463,470)		(284,041,321)	(2,011,538)	(286,052,859)	(183,728,089)	(1,306,695)	(185,034,784)	(100,313,232)	(704,843)	(101,018,075)
General Plant														
ED-AN	(38,849,440)	(38,849,440)												
ED-ID	(13,441,312)	(13,441,312)												
ED-WA	(25,713,323)	(25,713,323)												
7.4 CD-AA	(98,905,863)	(69,921,500)	(20,006,678)	(8,977,685)		(20,006,678)	(20,006,678)		(14,478,233)	(14,478,233)		(5,528,445)	(5,528,445)	
9.4 CD-AN	(8,566,708)	(6,654,447)	(1,912,261)			(1,912,261)	(1,912,261)		(1,383,846)	(1,383,846)		(528,415)	(528,415)	
9 CD-ID	(7,507,616)	(5,831,766)	(1,675,850)			(1,675,850)	(1,675,850)				(1,675,850)		(1,675,850)	
9 CD-WA	(11,250,133)	(8,738,878)	(2,511,255)			(2,511,255)	(2,511,255)	(2,511,255)		(2,511,255)				
8.4 GD-AA	(2,471,012)		(1,698,475)	(772,537)		(1,698,475)	(1,698,475)		(1,229,135)	(1,229,135)		(469,340)	(469,340)	
4 GD-AN	(3,916,420)		(3,916,420)			(3,916,420)	(3,916,420)		(2,834,196)	(2,834,196)		(1,082,224)	(1,082,224)	
GD-ID	(2,415,374)		(2,415,374)			(2,415,374)	(2,415,374)				(2,415,374)		(2,415,374)	
GD-WA	(12,388,869)		(12,388,869)			(12,388,869)	(12,388,869)	(12,388,869)		(12,388,869)				
GD-OR	(5,680,961)			(5,680,961)										
Total General Plant	(231,107,031)	(169,150,666)	(46,525,182)	(15,431,183)		(18,991,348)	(27,533,834)	(46,525,182)	(14,900,124)	(19,925,410)	(34,825,534)	(4,091,224)	(7,608,424)	(11,699,648)
Total Accumulated Depreciation	(2,376,125,300)	(1,868,982,217)	(351,631,732)	(155,511,351)		(303,032,669)	(48,599,063)	(351,631,732)	(198,628,213)	(34,251,492)	(232,879,705)	(104,404,456)	(14,347,571)	(118,752,027)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		70.695%	20.228%	9.077%	1 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor		0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor		77.679%	22.321%	0.000%	6 Actual Therms Purchased	64.960%	35.040%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended October 31, 2022
Average of Monthly Averages Basis

Report ID:
G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(15,460,421)	(15,460,421)											
Misc Intangible Plt (303000)	ED-AN	(2,765,136)	(2,765,136)											
Total Production/Transmission		(18,225,557)	(18,225,557)											
Distribution														
Franchises (302000)	ED-WA	(370,821)	(370,821)											
Misc Intangible Plt (303000)	ED-WA	(64,916)	(64,916)											
Total Distribution		(435,737)	(435,737)											
General Plant - 303000														
7,4	CD-AA	(4,949,366)	(3,498,954)	(1,001,158)	(449,254)		(1,001,158)	(1,001,158)		(724,508)	(724,508)		(276,650)	(276,650)
9,4	CD-AN	(143,386)	(111,380)	(32,006)			(32,006)	(32,006)		(23,162)	(23,162)		(8,844)	(8,844)
	GD-ID	(156,967)		(156,967)			(156,967)	(156,967)				(156,967)		(156,967)
	GD-WA	(310,421)		(310,421)			(310,421)	(310,421)	(310,421)		(310,421)			
	GD-OR	(127,320)			(127,320)									
Total General Plant - 303000		(5,687,460)	(3,610,334)	(1,500,552)	(576,574)	(467,388)	(1,033,164)	(1,500,552)	(310,421)	(747,670)	(1,058,091)	(156,967)	(285,494)	(442,461)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(143,268,337)	(101,283,551)	(28,980,320)	(13,004,466)		(28,980,320)	(28,980,320)		(20,972,188)	(20,972,188)		(8,008,132)	(8,008,132)
9,4	CD-AN	(368,241)	(286,042)	(82,199)			(82,199)	(82,199)		(59,485)	(59,485)		(22,714)	(22,714)
9	CD-ID	0	0	0			0	0		0	0	0	0	0
9	CD-WA	(14,769,554)	(11,472,694)	(3,296,860)			(3,296,860)	(3,296,860)	(3,296,860)		(3,296,860)		0	0
	ED-AN	(10,787,742)	(10,787,742)											
	ED-ID	0	0											
	ED-WA	(1,841,681)	(1,841,681)											
8,4	GD-AA	(245,721)		(168,899)	(76,822)		(168,899)	(168,899)		(122,227)	(122,227)		(46,672)	(46,672)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(4,114)			(4,114)									
Total Miscellaneous IT Intangible Plant - 30311		(171,285,390)	(125,671,710)	(32,528,278)	(13,085,402)	(3,296,860)	(29,231,418)	(32,528,278)	(3,296,860)	(21,153,900)	(24,450,760)	0	(8,077,518)	(8,077,518)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0	0	0	0
9	CD-WA	0	0	0			0	0	0	0	0		0	0
4	ED-AN	(1,071,799)	(1,071,799)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0		0	0
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,071,799)	(1,071,799)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(196,705,943)	(149,015,137)	(34,028,830)	(13,661,976)	(3,764,248)	(30,264,582)	(34,028,830)	(3,607,281)	(21,901,570)	(25,508,851)	(156,967)	(8,363,012)	(8,519,979)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%			

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	3,071,017	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034	
9		CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0	
		TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,325,076	8,294,951	2,886,055	9,144,070	20,325,076	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	0	25,050,600	0	0	
99		GD-OR / AS	4,281,882	0	0	0	0	0	0	0	0	4,281,882	0	4,281,882	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,978,234	0	0	91,181,163	91,181,163	0	0	26,089,717	26,089,717	0	11,707,354	11,707,354	
9		CD-WA / ID / AN	30,746,692	9,452,466	6,057,843	8,373,107	23,883,416	2,716,315	1,740,817	2,406,144	6,863,276	0	0	0	
		TOTAL ACCOUNT	209,382,484	17,747,417	8,943,898	108,698,340	135,389,655	27,766,915	1,740,817	28,495,861	58,003,593	4,281,882	11,707,354	15,989,236	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,883,468	834,355	7,798	2,041,315	2,883,468	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	0	233,123	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	246,104	0	0	0	0	0	0	169,162	169,162	0	76,942	76,942	
7		CD-AA	70,940,088	0	0	50,151,095	50,151,095	0	0	14,349,761	14,349,761	0	6,439,232	6,439,232	
9		CD-WA / ID / AN	5,727,797	4,192,338	7,675	249,225	4,449,238	1,204,734	2,206	71,619	1,278,559	0	0	0	
		TOTAL ACCOUNT	80,042,689	5,026,693	15,473	52,441,635	57,483,801	1,437,857	2,206	14,590,542	16,030,605	12,109	6,516,174	6,528,283	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	59,109,057	25,828,714	11,994,003	21,286,340	59,109,057	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,093,625	0	0	0	0	9,999,801	3,389,540	2,704,284	16,093,625	0	0	0	
99		GD-OR / AS	4,845,824	0	0	0	0	0	0	0	0	4,845,824	0	4,845,824	
8		GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385	
7		CD-AA	7,571,576	0	0	5,352,726	5,352,726	0	0	1,531,578	1,531,578	0	687,272	687,272	
9		CD-WA / ID / AN	7,188,948	1,639,325	892,883	3,052,023	5,584,231	471,086	256,584	877,047	1,604,717	0	0	0	
		TOTAL ACCOUNT	94,906,218	27,468,039	12,886,886	29,691,089	70,046,014	10,470,887	3,646,124	5,179,712	19,296,723	4,845,824	717,657	5,563,481	

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,404,797	353,236	195,921	3,649,181	4,198,338	101,508	56,301	1,048,650	1,206,459	0	0	0	
		TOTAL ACCOUNT	6,133,248	412,102	195,921	4,071,951	4,679,974	323,861	56,301	1,051,183	1,431,345	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,938,542	1,352,726	455,285	6,130,531	7,938,542	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,627,221	0	0	0	0	2,700,667	425,618	500,936	3,627,221	0	0	0	
99		GD-OR / AS	1,054,040	0	0	0	0	0	0	0	0	1,054,040	0	1,054,040	
8		GD-AA	5,755,898	0	0	0	0	0	0	3,956,374	3,956,374	0	1,799,524	1,799,524	
7		CD-AA	15,506,369	0	0	10,962,228	10,962,228	0	0	3,136,628	3,136,628	0	1,407,513	1,407,513	
9		CD-WA / ID / AN	2,026,608	20,210	753,273	800,745	1,574,228	5,808	216,465	230,107	452,380	0	0	0	
		TOTAL ACCOUNT	35,908,678	1,372,936	1,208,558	17,893,504	20,474,998	2,706,475	642,083	7,824,045	11,172,603	1,054,040	3,207,037	4,261,077	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,196,136	400,088	15,791	2,780,257	3,196,136	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,138,286	400,088	15,791	3,833,521	4,249,400	106,253	0	556,115	662,368	18,586	207,932	226,518	

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	27,969,037	13,016,780	8,291,584	6,660,673	27,969,037	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
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	34,108,642	13,268,522	8,684,032	7,525,518	29,478,072	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	47,131,328	12,848,712	6,544,422	27,738,194	47,131,328	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	896,273	0	0	0	0	601,790	290,445	4,038	896,273	0	0	0	
99		GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626	
8		GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	76,065	
7		CD-AA	92,842,540	0	0	65,635,034	65,635,034	0	0	18,780,189	18,780,189	0	8,427,317	8,427,317	
9		CD-WA / ID / AN	17,776,031	9,466,002	2,881,344	1,460,719	13,808,065	2,720,205	828,000	419,761	3,967,966	0	0	0	
		TOTAL ACCOUNT	159,644,096	22,314,714	9,425,766	94,833,947	126,574,427	3,321,995	1,118,445	19,371,221	23,811,661	754,626	8,503,382	9,258,008	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	280,702	0	6,846	273,856	280,702	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	889	0	0	0	0	0	0	611	611	0	278	278	
7		CD-AA	743,693	0	0	525,754	525,754	0	0	150,434	150,434	0	67,505	67,505	
9		CD-WA / ID / AN	17,295	0	6,659	6,775	13,434	0	1,914	1,947	3,861	0	0	0	
		TOTAL ACCOUNT	1,051,671	0	13,505	806,385	819,890	0	1,914	152,992	154,906	9,092	67,783	76,875	
		TOTAL GENERAL PLANT	645,146,006	88,822,322	42,091,736	329,258,001	460,172,059	51,984,725	8,194,298	80,850,162	141,029,185	11,886,302	32,058,460	43,944,762	

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,987,594	319,716	0	11,667,878	11,987,594	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	425,951	
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	23,025,796	3,845,921	0	19,179,875	23,025,796	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	248,800	0	0	0	0	0	0	0	0	248,800	248,800	
8		GD-AA	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	
7		CD-AA	128,983,924	0	0	91,185,185	91,185,185	0	0	26,090,868	26,090,868	0	11,707,871	
9		CD-WA / ID / AN	766,480	129,481	0	465,906	595,387	37,208	0	133,885	171,093	0	0	
		TOTAL ACCOUNT	153,469,524	3,975,402	0	110,830,966	114,806,368	37,208	0	26,530,301	26,567,509	248,800	11,846,847	12,095,647
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,320,170	0	0	3,320,170	3,320,170	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	16,136,536	0	0	11,407,724	11,407,724	0	0	3,264,099	3,264,099	0	1,464,713	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	19,456,706	0	0	14,727,894	14,727,894	0	0	3,264,099	3,264,099	0	1,464,713	1,464,713
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		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	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

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

AVISTA UTILITIES

Gas-North Copy

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

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

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

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,786,996	5,786,996	0	0	0	0	5,786,996
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	837	837	0	0	0	0	837
7/4	154550 Supply Chain Average Cost Variance	0	0	(155)	(155)	0	0	0	0	(155)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(4)	(4)	0	0	0	0	(4)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	81,843,846	35,340,183	0	117,184,029	77,846,909	32,944,606	3,996,937	2,395,577	0
TOTAL		81,843,846	35,340,183	5,787,674	122,971,703	77,846,909	32,944,606	3,996,937	2,395,577	5,787,674

ALLOCATION RATIOS:

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

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

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