

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(1,859,318)	(1,269,060)	(590,258)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>(1,859,318)</u>	<u>(1,269,060)</u>	<u>(590,258)</u>
G-APL	Gas Net Adjusted Rate Base	<u>698,751,303</u>	<u>499,502,070</u>	<u>199,249,233</u>
	RATE OF RETURN	<u><u>-0.266%</u></u>	<u><u>-0.254%</u></u>	<u><u>-0.296%</u></u>

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

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	100.000%	68.330%	31.670%
2	Input	Number of Customers Percent	7-01-2022 thru 07-31-2022	267,636 100.000%	175,306 65.502%	92,330 34.498%
3	G-OPS	Direct Distribution Operating Expense Percent	7-01-2022 thru 07-31-2022	1,045,854 100.000%	725,610 69.380%	320,244 30.620%
	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	7-01-2022 thru 07-31-2022	6,943,751 100.000%	4,583,570 66.010%	2,360,181 33.990%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended July 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%

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended July 31, 2022

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended July 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	7-01-2022 thru 07-31-2022	2,483,355	1,770,559	712,796	
			100.000%	71.297%	28.703%	
12	Net Gas Plant (before ADFIT) - AMA Percent	06-01-2022 thru 07-31-2022	796,182,475	563,967,614	232,214,861	
			100.000%	70.834%	29.166%	
13	G-PLT Net Gas General Plant - AMA Percent	06-01-2022 thru 07-31-2022	94,908,065	76,156,927	18,751,138	
			100.000%	80.243%	19.757%	
14	Net Allocated Schedule M's - AMA Percent	7-01-2022 thru 07-31-2022	-3,150,950	-2,216,205	-934,745	
			100.000%	70.335%	29.665%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99	480000 Residential	5,694,261	0	5,694,261	4,016,588	0	4,016,588	1,677,673	0	1,677,673
99	4812XX Commercial - Firm & Interruptible	2,798,646	0	2,798,646	1,970,371	0	1,970,371	828,275	0	828,275
99	4813XX Industrial-Firm	209,245	0	209,245	137,054	0	137,054	72,191	0	72,191
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	16,690	0	16,690	15,667	0	15,667	1,023	0	1,023
99	499XXX Unbilled Revenue	(559,114)	0	(559,114)	(388,698)	0	(388,698)	(170,416)	0	(170,416)
	TOTAL SALES TO ULTIMATE CUSTOMERS	8,159,728	0	8,159,728	5,750,982	0	5,750,982	2,408,746	0	2,408,746
	OTHER OPERATING REVENUES:									
99	483XXX Sales for Resale	6,348,940	0	6,348,940	4,190,935	0	4,190,935	2,158,005	0	2,158,005
4	488000 Miscellaneous Service Revenues	518	0	518	270	0	270	248	0	248
99	4893XX Transportation Revenues	421,581	0	421,581	373,342	0	373,342	48,239	0	48,239
99	493000 Rent from Gas Property	(209)	0	(209)	(209)	0	(209)	0	0	0
4	495XXX Other Gas Revenues	1,140,272	54,663	1,194,935	822,065	39,558	861,623	318,207	15,105	333,312
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	7,911,102	54,663	7,965,765	5,386,403	39,558	5,425,961	2,524,699	15,105	2,539,804
	TOTAL GAS REVENUES	16,070,830	54,663	16,125,493	11,137,385	39,558	11,176,943	4,933,445	15,105	4,948,550
	PRODUCTION EXPENSES:									
G-804	804/805 City Gate Purchases	20,985,102	0	20,985,102	13,837,979	0	13,837,979	7,147,123	0	7,147,123
99	808XXX Net Natural Gas Storage Transactions	(11,185,793)	0	(11,185,793)	(7,383,742)	0	(7,383,742)	(3,802,051)	0	(3,802,051)
99	811000 Gas Used for Products Extraction	(55,052)	0	(55,052)	(36,340)	0	(36,340)	(18,712)	0	(18,712)
10	813000 Other Gas Expenses	6,477	64,432	70,909	6,477	43,231	49,708	0	21,201	21,201
99	813010 Gas Technology Institute (GTI) Expenses	2,682	0	2,682	1,808	0	1,808	874	0	874
	TOTAL PRODUCTION EXPENSES	9,753,416	64,432	9,817,848	6,426,182	43,231	6,469,413	3,327,234	21,201	3,348,435
	UNDERGROUND STORAGE EXPENSES:									
1	814000 Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000 Other Expenses	0	69,770	69,770	0	47,674	47,674	0	22,096	22,096
1	837000 Other Equipment	0	436,678	436,678	0	298,382	298,382	0	138,296	138,296
	TOTAL UNDERGROUND STORAGE OPER EXP	0	506,448	506,448	0	346,056	346,056	0	160,392	160,392
G-DEPX	Depreciation Expense-Underground Storage	0	61,000	61,000	0	41,681	41,681	0	19,319	19,319
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	92,155	92,155	0	62,969	62,969	0	29,186	29,186
	TOTAL UNDERGROUND STORAGE EXPENSES	0	598,603	598,603	0	409,025	409,025	0	189,578	189,578

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended July 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	22,795	121,712	144,507	18,796	84,444	103,240	3,999	37,268	41,267
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	268,868	80,092	348,960	148,326	55,568	203,894	120,542	24,524	145,066
3	875000	Measuring & Reg Sta Exp-General	3,065	0	3,065	1,214	0	1,214	1,851	0	1,851
3	876000	Measuring & Reg Sta Exp-Industrial	1,711	0	1,711	1,539	0	1,539	172	0	172
3	877000	Measuring & Reg Sta Exp-City Gate	341	0	341	527	0	527	(186)	0	(186)
3	878000	Meter & House Regulator Expenses	29,480	0	29,480	15,849	0	15,849	13,631	0	13,631
3	879000	Customer Installation Expenses	117,117	6,193	123,310	67,832	4,297	72,129	49,285	1,896	51,181
3	880000	Other Expenses	142,132	41,976	184,108	124,293	29,123	153,416	17,839	12,853	30,692
3	881000	Rents	0	(5,908)	(5,908)	0	(4,099)	(4,099)	0	(1,809)	(1,809)
	MAINTENANCE										
3	885000	Supervision & Engineering	353	0	353	1,212	0	1,212	(859)	0	(859)
3	887000	Mains	104,672	0	104,672	89,711	0	89,711	14,961	0	14,961
3	889000	Measuring & Reg Sta Exp-General	13,552	713	14,265	13,176	495	13,671	376	218	594
3	890000	Measuring & Reg Sta Exp-Industrial	248	0	248	79	0	79	169	0	169
3	891000	Measuring & Reg Sta Exp-City Gate	28,366	179	28,545	11,664	124	11,788	16,702	55	16,757
3	892000	Services	200,640	0	200,640	154,404	0	154,404	46,236	0	46,236
3	893000	Meters & House Regulators	112,517	51,307	163,824	76,988	35,597	112,585	35,529	15,710	51,239
3	894000	Other Equipment	0	18,907	18,907	0	13,118	13,118	0	5,789	5,789
	TOTAL DISTRIBUTION OPERATING EXP		1,045,857	315,171	1,361,028	725,610	218,667	944,277	320,247	96,504	416,751
G-DEPX		Depreciation Expense-Distribution	1,884,516	4,786	1,889,302	1,312,111	3,159	1,315,270	572,405	1,627	574,032
G-OTX		Taxes Other Than FIT	792,173	0	792,173	583,815	0	583,815	208,358	0	208,358
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		2,676,689	4,786	2,681,475	1,895,926	3,159	1,899,085	780,763	1,627	782,390
	TOTAL DISTRIBUTION EXPENSES		3,722,546	319,957	4,042,503	2,621,536	221,826	2,843,362	1,101,010	98,131	1,199,141

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For Month Ended July 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
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	2,627	2,627	0	1,721	1,721	0	906	906
2	902000	Meter Reading Expenses	20,630	7,881	28,511	15,709	5,162	20,871	4,921	2,719	7,640
2	903XXX	Customer Records & Collection Expenses	24,311	303,672	327,983	13,090	198,911	212,001	11,221	104,761	115,982
2	904000	Uncollectible Accounts	79,121	1	79,122	49,880	1	49,881	29,241	0	29,241
2	905000	Misc Customer Accounts	0	22,444	22,444	0	14,701	14,701	0	7,743	7,743
		TOTAL CUSTOMER ACCOUNTS EXPENSES	124,062	336,625	460,687	78,679	220,496	299,175	45,383	116,129	161,512
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	236,154	5,003	241,157	200,601	3,277	203,878	35,553	1,726	37,279
2	909000	Advertising	6	9,682	9,688	2	6,342	6,344	4	3,340	3,344
2	910000	Misc Customer Service & Info Exp	0	2,914	2,914	0	1,909	1,909	0	1,005	1,005
		TOTAL CUSTOMER SERVICE & INFO EXP	236,160	17,599	253,759	200,603	11,528	212,131	35,557	6,071	41,628
		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	13,112	634,866	647,978	11,334	459,433	470,767	1,778	175,433	177,211
4	921000	Office Supplies & Expenses	0	112,578	112,578	0	81,469	81,469	0	31,109	31,109
4	922000	Admin. Expenses Transferred - Credit	0	(1,672)	(1,672)	0	(1,210)	(1,210)	0	(462)	(462)
4	923000	Outside Services Employed	20,607	269,202	289,809	9,269	194,813	204,082	11,338	74,389	85,727
4	924000	Property Insurance Premium	0	46,770	46,770	0	33,846	33,846	0	12,924	12,924
4	925XXX	Injuries and Damages	1,353	131,566	132,919	1,007	95,210	96,217	346	36,356	36,702
4	926XXX	Employee Pensions and Benefits	135,995	547,567	683,562	99,359	396,258	495,617	36,636	151,309	187,945
4	928000	Regulatory Commission Expenses	43,961	21,568	65,529	32,291	15,608	47,899	11,670	5,960	17,630
4	930000	Miscellaneous General Expenses	360	36,384	36,744	298	26,330	26,628	62	10,054	10,116
4	931000	Rents	0	13,209	13,209	0	9,559	9,559	0	3,650	3,650
4	935000	Maintenance of General Plant	97,840	284,964	382,804	91,409	206,220	297,629	6,431	78,744	85,175
		TOTAL ADMIN & GEN OPERATING EXP	313,228	2,097,002	2,410,230	244,967	1,517,536	1,762,503	68,261	579,466	647,727

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended July 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	144,943	388,112	533,055	132,744	280,864	413,608	12,199	107,248	119,447
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	738,629	807,701	69,072	534,524	603,596	0	204,105	204,105
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	4,774	18,507	23,281	3,792	13,109	16,901	982	5,398	6,380
99 407314	Regulatory Debit - FISERVE Amortization	13,195	0	13,195	0	0	0	13,195	0	13,195
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407407	Reg. Credits-Amortization Depreciation Benefit	(22,857)	0	(22,857)	0	0	0	(22,857)	0	(22,857)
99 407419	Amortization AFUDC Equity Tax Credit	(19,836)	0	(19,836)	(9,812)	0	(9,812)	(10,024)	0	(10,024)
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407447	Regulatory Deferral - COVID-19	14,632	0	14,632	14,632	0	14,632	0	0	0
G-OTX	Taxes Other Than FIT--A&G	38,712	23,374	62,086	28,329	16,915	45,244	10,383	6,459	16,842
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	531,842	1,175,795	1,707,637	526,731	850,603	1,377,334	5,111	325,192	330,303
	TOTAL ADMIN & GENERAL EXPENSES	845,070	3,272,797	4,117,867	771,698	2,368,139	3,139,837	73,372	904,658	978,030
	TOTAL EXPENSES BEFORE FIT	14,681,254	4,610,013	19,291,267	10,098,698	3,274,245	13,372,943	4,582,556	1,335,768	5,918,324
	NET OPERATING INCOME (LOSS) BEFORE FIT			(3,165,774)			(2,196,000)			(969,774)
G-FIT	FEDERAL INCOME TAX			(1,366,101)			(956,045)			(410,056)
G-FIT	DEFERRED FEDERAL INCOME TAX			59,645			29,105			30,540
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			(1,859,318)			(1,269,060)			(590,258)

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers	100.000%	65.502%	34.498%
G-ALL 3	Direct Distribution Operating Expense	100.000%	69.380%	30.620%
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 July 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	4,460	54,663	59,123	4,460	39,558	44,018	0	15,105	15,105
4	495028	Deferred Exchange Reservation	468,750	0	468,750	309,422	0	309,422	159,328	0	159,328
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	393,653	0	393,653	342,219	0	342,219	51,434	0	51,434
4	495329	Amortization Res Decoupling Deferral	(13,890)	0	(13,890)	(19,740)	0	(19,740)	5,850	0	5,850
4	495338	Non-Res Decoupling Deferred Rev	297,805	0	297,805	201,021	0	201,021	96,784	0	96,784
4	495339	Amortization Non-Res Decoupling	(10,506)	0	(10,506)	(15,316)	0	(15,316)	4,810	0	4,810
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	1,140,272	54,663	1,194,935	822,066	39,558	861,624	318,206	15,105	333,311

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 July 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	20,166,173	0	20,166,173	13,311,664	0	13,311,664	6,854,509	0	6,854,509
1	804001	Pipeline Demand Costs	2,343,543	0	2,343,543	1,601,343	0	1,601,343	742,200	0	742,200
1	804002	Transport Variable Charges	20,224	0	20,224	13,819	0	13,819	6,405	0	6,405
6	804010	Gas Costs - Fixed Hedge	(101,906)	0	(101,906)	(67,268)	0	(67,268)	(34,638)	0	(34,638)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	48,229	0	48,229	31,836	0	31,836	16,393	0	16,393
6	804018	Merchandise Processing Fee	17,240	0	17,240	11,380	0	11,380	5,860	0	5,860
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(2,388,206)	0	(2,388,206)	(1,576,455)	0	(1,576,455)	(811,751)	0	(811,751)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	959,123	0	959,123	633,117	0	633,117	326,006	0	326,006
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	133,778	0	133,778	101,846	0	101,846	31,932	0	31,932
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(213,096)	0	(213,096)	(223,303)	0	(223,303)	10,207	0	10,207
		TOTAL PURCHASED GAS COSTS	20,985,102	0	20,985,102	13,837,979	0	13,837,979	7,147,123	0	7,147,123

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	66.010%	33.990%
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 July 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	9,014	5,003	14,017	4,732	3,277	8,009	4,282	1,726	6,008
99	908600	Public Purpose Tariff Rider Expense Offset	265,384	0	265,384	228,779	0	228,779	36,605	0	36,605
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(38,244)	0	(38,244)	(32,910)	0	(32,910)	(5,334)	0	(5,334)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			236,154	5,003	241,157	200,601	3,277	203,878	35,553	1,726	37,279

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.502%	34.498%
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 July 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.57%	54.57%
2	Cost of Debt		4.682%	4.686%
	Total Cost of Debt		2.555%	2.557%
	Total Weighted Cost		2.555%	2.557%
G-APL	Net Rate Base	698,751,303	499,502,070	199,249,233
	Interest Deduction for FIT Calculation	17,857,081	12,762,278	5,094,803
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 July 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	16,125,493	11,176,943	4,948,550
G-OPS	Operating & Maintenance Expense	14,810,000	10,033,555	4,776,445
G-OPS	Book Deprec/Amort and Reg Amortizations	3,595,853	2,689,041	906,812
G-OTX	Taxes Other than FIT	885,414	650,347	235,067
	Net Operating Income Before FIT	(3,165,774)	(2,196,000)	(969,774)
G-INT	Less: Interest Expense	1,488,090	1,063,523	424,567
G-OTX	Less: Idaho ITC Deferral & Amortization	(377)	0	(377)
G-SCM	Schedule M Adjustments	(1,850,998)	(1,293,070)	(557,928)
	Taxable Net Operating Income	(6,505,239)	(4,552,593)	(1,952,646)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,366,101)	(956,045)	(410,056)
G-DTE	Deferred FIT	233,199	178,653	54,546
G-DTE	Customer Tax Credit Amortization	(173,554)	(149,548)	(24,006)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(1,306,456)	(926,940)	(379,516)
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 July 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	2,101,836	1,199,698	3,301,534	1,515,999	865,419	2,381,418	585,837	334,279	920,116
12	997001	Contributions In Aid of Construction	0	83,333	83,333	0	59,028	59,028	0	24,305	24,305
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(27,875)	(27,875)	0	(19,745)	(19,745)	0	(8,130)	(8,130)
99	997010	Deferred Gas Credit and Refunds	(79,318)	468,750	389,432	(121,457)	332,034	210,577	42,139	136,716	178,855
12	997016	Redemption Expense Amortization	0	2,486	2,486	0	1,761	1,761	0	725	725
99	997018	DSM Tariff Rider	(364,257)	0	(364,257)	(259,718)	0	(259,718)	(104,539)	0	(104,539)
12	997020	FAS87 Current Pension Accrual	0	(27,162)	(27,162)	0	(19,240)	(19,240)	0	(7,922)	(7,922)
12	997027	Customer Uncollectibles	75,964	(123,514)	(47,550)	38,684	(87,490)	(48,806)	37,280	(36,024)	1,256
99	997031	Decoupling Mechanism	(667,063)	0	(667,063)	(508,184)	0	(508,184)	(158,879)	0	(158,879)
12	997032	Interest Rate Swaps	0	107,067	107,067	0	75,840	75,840	0	31,227	31,227
12	997035	Leases	0	6,576	6,576	0	4,759	4,759	0	1,817	1,817
12	997048	AFUDC	0	(46,349)	(46,349)	0	(32,831)	(32,831)	0	(13,518)	(13,518)
12	997049	Tax Depreciation	0	(3,184,972)	(3,184,972)	0	(2,256,043)	(2,256,043)	0	(928,929)	(928,929)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(38,244)	0	(38,244)	(32,910)	0	(32,910)	(5,334)	0	(5,334)
12	997080	Book Transportation Depreciation	0	208,484	208,484	0	147,678	147,678	0	60,806	60,806
12	997081	Deferred Compensation	0	(1,841)	(1,841)	0	(1,304)	(1,304)	0	(537)	(537)
4	997082	Meal Disallowances	0	858	858	0	621	621	0	237	237
12	997083	Paid Time Off	0	(26,050)	(26,050)	0	(18,452)	(18,452)	0	(7,598)	(7,598)
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	(625,700)	(625,700)	0	(257,633)	(257,633)
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	0	13,195	0	0	0	13,195	0	13,195
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	(19,836)	0	(19,836)	(9,812)	0	(9,812)	(10,024)	0	(10,024)
12	997118	Depreciation Study Deferral	(22,857)	0	(22,857)	0	0	0	(22,857)	0	(22,857)
12	997119	AFUDC Tax CPI	0	68,670	68,670	0	48,642	48,642	0	20,028	20,028
12	997120	Transportation Tax Disallowance	0	2,102	2,102	0	1,489	1,489	0	613	613
12	997125	COVID-19	14,632	0	14,632	14,632	0	14,632	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	(332,598)	(332,598)	0	(136,948)	(136,948)
12	997129	Mixed Service Costs (IDD#5)	0	(508,333)	(508,333)	0	(360,073)	(360,073)	0	(148,260)	(148,260)
		TOTAL SCHEDULE M ADJUSTMENTS	1,299,953	(3,150,951)	(1,850,998)	923,135	(2,216,205)	(1,293,070)	376,818	(934,746)	(557,928)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers	100.000%	65.502%	34.498%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	66.010%	33.990%
G-ALL	11	Book Depreciation	100.000%	71.297%	28.703%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.834%	29.166%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	71,028	50,312	20,716
99	410100	Deferred Federal Income Tax Exp	165,705	134,285	31,420
		SUBTOTAL	236,733	184,597	52,136
12	411100	Deferred Federal Income Tax Expense - Allocated	(116,691)	(82,651)	(34,040)
99	411100	Deferred Federal Income Tax Exp	(10,402)	(9,784)	(618)
		SUBTOTAL	(127,093)	(92,435)	(34,658)
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	233,199	178,653	54,546
99	411193	Customer Tax Credit Amortization	(173,554)	(149,548)	(24,006)
		SUBTOTAL	(173,554)	(149,548)	(24,006)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.834%	29.166%
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 July 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	58,161	0	58,161	58,161	0	58,161	0	0	0
99	408120	Municipal Occupation & License Tax	266,808	0	266,808	219,260	0	219,260	47,548	0	47,548
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	(377)	0	(377)	0	0	0	(377)	0	(377)
		TOTAL DISTRIBUTION TAX	792,173	0	792,173	583,815	0	583,815	208,358	0	208,358
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	38,712	23,374	62,086	28,329	16,915	45,244	10,383	6,459	16,842
		TOTAL A&G TAX	38,712	23,374	62,086	28,329	16,915	45,244	10,383	6,459	16,842
		TOTAL TAXES OTHER THAN FIT	830,885	54,529	885,414	612,144	38,203	650,347	218,741	16,326	235,067

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 July 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	59,345,192	63,530,593	4,185,401	42,946,335	47,131,736	0	16,398,857	16,398,857
TOTAL INTANGIBLE PLANT			5,979,512	60,647,196	66,626,708	5,207,995	43,888,556	49,096,551	771,517	16,758,640	17,530,157
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	2,658,879	2,658,879	0	1,816,812	1,816,812	0	842,067	842,067
1	352XXX	Wells	0	23,280,014	23,280,014	0	15,907,234	15,907,234	0	7,372,780	7,372,780
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	15,174,642	15,174,642	0	10,368,833	10,368,833	0	4,805,809	4,805,809
1	355000	Measuring & Regulating Equipment	0	1,783,243	1,783,243	0	1,218,490	1,218,490	0	564,753	564,753
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,797,116	2,797,116	0	1,911,269	1,911,269	0	885,847	885,847
TOTAL UNDERGROUND STORAGE PLANT			0	49,589,828	49,589,828	0	33,917,538	33,917,538	0	15,672,290	15,672,290
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	676,293	0	676,293	498,226	0	498,226	178,067	0	178,067
6	375000	Structures & Improvements	1,570,039	0	1,570,039	920,544	0	920,544	649,495	0	649,495
6	376000	Mains	450,161,714	2,518,938	452,680,652	301,656,128	1,662,751	303,318,879	148,505,586	856,187	149,361,773
6	378000	Measuring & Reg Station Equip-General	7,305,051	0	7,305,051	4,642,514	0	4,642,514	2,662,537	0	2,662,537
6	379000	Measuring & Reg Station Equip-City Gate	6,704,734	0	6,704,734	1,938,065	0	1,938,065	4,766,669	0	4,766,669
6	380000	Services	331,142,090	0	331,142,090	227,785,444	0	227,785,444	103,356,646	0	103,356,646
6	381XXX	Meters	114,589,801	0	114,589,801	82,446,923	0	82,446,923	32,142,878	0	32,142,878
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	4,044,976	0	4,044,976	2,987,429	0	2,987,429	1,057,547	0	1,057,547
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			916,283,293	2,518,938	918,802,231	622,939,198	1,662,751	624,601,949	293,344,095	856,187	294,200,282
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	29,510,334	28,451,351	57,961,685	27,772,706	20,589,389	48,362,095	1,737,628	7,861,962	9,599,590
4	391XXX	Office Furniture & Equipment	1,393,930	14,534,604	15,928,534	1,391,724	10,518,257	11,909,981	2,206	4,016,347	4,018,553
4	392XXX	Transportation Equipment	13,908,808	5,090,262	18,999,070	10,356,679	3,683,670	14,040,349	3,552,129	1,406,592	4,958,721
4	393000	Stores Equipment	377,834	1,047,225	1,425,059	321,894	757,845	1,079,739	55,940	289,380	345,320
4	394000	Tools, Shop & Garage Equipment	3,269,571	7,743,024	11,012,595	2,635,661	5,603,394	8,239,055	633,910	2,139,630	2,773,540
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	4,695,996	18,692,503	23,388,499	3,577,551	13,527,204	17,104,755	1,118,445	5,165,299	6,283,744
4	398000	Miscellaneous Equipment	1,914	142,977	144,891	0	103,468	103,468	1,914	39,509	41,423
TOTAL GENERAL PLANT			60,101,528	79,886,550	139,988,078	52,012,948	57,811,500	109,824,448	8,088,580	22,075,050	30,163,630

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

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	982,364,333	192,642,512	1,175,006,845	680,160,141	137,280,345	817,440,486	302,204,192	55,362,167	357,566,359
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,869,753)	(18,869,753)	0	(12,893,702)	(12,893,702)	0	(5,976,051)	(5,976,051)
G-ADEP		Distribution Plant	(278,890,185)	(1,997,179)	(280,887,364)	(180,170,859)	(1,318,338)	(181,489,197)	(98,719,326)	(678,841)	(99,398,167)
G-ADEP		General Plant	(18,413,720)	(26,666,293)	(45,080,013)	(14,369,924)	(19,297,597)	(33,667,521)	(4,043,796)	(7,368,696)	(11,412,492)
		TOTAL ACCUMULATED DEPRECIATION	(297,303,905)	(47,533,225)	(344,837,130)	(194,540,783)	(33,509,637)	(228,050,420)	(102,763,122)	(14,023,588)	(116,786,710)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(457,474)	(1,011,643)	(1,469,117)	(304,206)	(732,096)	(1,036,302)	(153,268)	(279,547)	(432,815)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,089,644)	(29,428,479)	(32,518,123)	(3,089,644)	(21,296,508)	(24,386,152)	0	(8,131,971)	(8,131,971)
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	(3,547,118)	(30,440,122)	(33,987,240)	(3,393,850)	(22,028,604)	(25,422,454)	(153,268)	(8,411,518)	(8,564,786)
		TOTAL ACCUMULATED DEPR/AMORT	(300,851,023)	(77,973,347)	(378,824,370)	(197,934,633)	(55,538,241)	(253,472,874)	(102,916,390)	(22,435,106)	(125,351,496)
		NET GAS UTILITY PLANT before DFIT	681,513,310	114,669,165	796,182,475	482,225,508	81,742,104	563,967,612	199,287,802	32,927,061	232,214,863
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,580,501)	(103,580,501)	0	(73,370,212)	(73,370,212)	0	(30,210,289)	(30,210,289)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,551,174)	(15,551,174)	0	(11,251,021)	(11,251,021)	0	(4,300,153)	(4,300,153)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(863,370)	(863,370)	0	(624,795)	(624,795)	0	(238,575)	(238,575)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	80,907	80,907	0	58,550	58,550	0	22,357	22,357
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(273,576)	(273,576)	0	(193,785)	(193,785)	0	(79,791)	(79,791)
		TOTAL ACCUMULATED DFIT	0	(120,187,714)	(120,187,714)	0	(85,381,263)	(85,381,263)	0	(34,806,451)	(34,806,451)
		NET GAS UTILITY PLANT	681,513,310	(5,518,549)	675,994,761	482,225,508	(3,639,159)	478,586,349	199,287,802	(1,879,390)	197,408,412

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%	66.010%	33.990%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.834%	29.166%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended July 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	681,513,310	(5,518,549)	675,994,761	482,225,508	(3,639,159)	478,586,349	199,287,802	(1,879,390)	197,408,412
		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	1,273,547	2,130,350	3,403,897	776,021	1,541,670	2,317,691	497,526	588,680	1,086,206
4	182318	Accumulated Amortization - AFUDC	(261,304)	(850,546)	(1,111,850)	(191,057)	(615,529)	(806,586)	(70,247)	(235,017)	(305,264)
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	32,000,719	32,000,719	0	21,866,091	21,866,091	0	10,134,628	10,134,628
1	164115	Gas Inventory--Clay Basin	0	30,304	30,304	0	21,930	21,930	0	8,374	8,374
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,556,405	0	3,556,405	3,556,405	0	3,556,405	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	8,481,984	0	8,481,984	8,481,984	0	8,481,984	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,665,574)	0	(1,665,574)	(1,665,574)	0	(1,665,574)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(33,187,741)	0	(33,187,741)	(21,802,052)	0	(21,802,052)	(11,385,689)	0	(11,385,689)
99	190393	ADFIT-Customer Tax Credit	6,969,426	0	6,969,426	4,578,431	0	4,578,431	2,390,995	0	2,390,995
99	235199	Customer Deposits	(921)	0	(921)	(921)	0	(921)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	5,306,763	0	5,306,763	5,306,763	0	5,306,763	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,114,420)	0	(1,114,420)	(1,114,420)	0	(1,114,420)	0	0	0
C-WKC		Working Capital	(5,643,514)	0	(5,643,514)	(3,740,057)	0	(3,740,057)	(1,903,457)	0	(1,903,457)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(16,285,349)	39,041,891	22,756,542	(5,814,477)	26,730,198	20,915,721	(10,470,872)	12,311,693	1,840,821
		NET RATE BASE	665,227,961	33,523,342	698,751,303	476,411,031	23,091,039	499,502,070	188,816,930	10,432,303	199,249,233

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 July 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)	268,556	268,556												
Steam (ED-ID)	355,688	355,688												
Steam (ED-WA)	975,330	975,330												
Hydro (ED-AN)	1,367,317	1,367,317												
Other (ED-AN)	915,831	915,831												
Total Electric Production	3,882,722	3,882,722												
Electric Transmission														
ED-AN	1,591,367	1,591,367												
ED-ID	22,945	22,945												
ED-WA	43,288	43,288												
Total Electric Transmission	1,657,600	1,657,600												
Electric Distribution														
ED-AN	7,117	7,117												
ED-ID	1,621,006	1,621,006												
ED-WA	3,110,571	3,110,571												
Total Electric Distribution	4,738,694	4,738,694												
Gas Underground Storage														
1 GD-AN	61,000		61,000			61,000	61,000		41,681	41,681		19,319	19,319	
GD-OR	10,531			10,531										
Total Gas Underground Storage	71,531		61,000	10,531		61,000	61,000		41,681	41,681		19,319	19,319	
Gas Distribution														
6 GD-AN	4,786		4,786			4,786	4,786		3,159	3,159		1,627	1,627	
GD-ID	572,405		572,405			572,405	572,405				572,405		572,405	
GD-WA	1,312,111		1,312,111			1,312,111	1,312,111	1,312,111		1,312,111				
GD-OR	860,722			860,722										
Total Gas Distribution	2,750,024		1,889,302	860,722		1,884,516	4,786	1,889,302	1,312,111	3,159	1,315,270	572,405	1,627	574,032
General Plant														
ED-AN	246,386	246,386												
ED-ID	42,566	42,566												
ED-WA	104,090	104,090												
7,4 CD-AA	1,738,130	1,228,771	351,589	157,770		351,589	351,589		254,434	254,434		97,155	97,155	
9,4 CD-AN	53,738	41,742	11,996			11,996	11,996		8,681	8,681		3,315	3,315	
9 CD-ID	39,625	30,780	8,845			8,845	8,845				8,845		8,845	
9 CD-WA	187,621	145,740	41,881			41,881	41,881	41,881		41,881				
8,4 GD-AA	31,862		21,901	9,961		21,901	21,901		15,849	15,849		6,052	6,052	
4 GD-AN	2,626		2,626			2,626	2,626		1,900	1,900		726	726	
GD-ID	3,354		3,354			3,354	3,354				3,354		3,354	
GD-WA	90,863		90,863			90,863	90,863	90,863		90,863				
GD-OR	17,622			17,622										
Total General Plant	2,558,483	1,840,075	533,055	185,353		144,943	388,112	533,055	132,744	280,864	413,608	12,199	107,248	119,447
Total Depreciation Expense	15,659,054	12,119,091	2,483,357	1,056,606		2,029,459	453,898	2,483,357	1,444,855	325,704	1,770,559	584,604	128,194	712,798

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	66.010%	33.990%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended July 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	21,610	21,610											
Total Production/Transmission	98,143	98,143											
Distribution													
Franchises (302000) ED-WA	9,011	9,011											
Misc Intangible Plt (303000) ED-WA	489	489											
Total Distribution	9,500	9,500											
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	3,615,169	2,555,743	731,277	328,149		731,277	731,277		529,203	529,203		202,074	202,074
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	545,685	545,685											
ED-ID	0	0											
ED-WA	81,947	81,947											
8,4 GD-AA	7,446		5,118	2,328		5,118	5,118		3,704	3,704		1,414	1,414
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	4,569,689	3,431,511	807,701	330,477	69,072	738,629	807,701	69,072	534,524	603,596	0	204,105	204,105
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
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
Total Amortization Expense	4,751,892	3,599,426	818,179	334,287	72,377	745,802	818,179	71,144	539,715	610,859	1,233	206,087	207,320

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 July 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)	(76,274,650)	(76,274,650)												
Steam (ED-ID)	(93,796,399)	(93,796,399)												
Steam (ED-WA)	(180,731,711)	(180,731,711)												
Hydro (ED-AN)	(181,503,939)	(181,503,939)												
Other (ED-AN)	(164,557,232)	(164,557,232)												
Total Electric Production	(696,863,931)	(696,863,931)												
Electric Transmission														
ED-AN	(234,134,095)	(234,134,095)												
ED-ID	(10,472,432)	(10,472,432)												
ED-WA	(16,484,250)	(16,484,250)												
Total Electric Transmission	(261,090,777)	(261,090,777)												
Electric Distribution														
ED-AN	(456,452)	(456,452)												
ED-ID	(270,067,589)	(270,067,589)												
ED-WA	(442,922,062)	(442,922,062)												
Total Electric Distribution	(713,446,103)	(713,446,103)												
Gas Underground Storage														
1 GD-AN	(18,869,753)		(18,869,753)			(18,869,753)	(18,869,753)		(12,893,702)	(12,893,702)		(5,976,051)	(5,976,051)	
GD-OR	(1,585,015)			(1,585,015)										
Total Gas Underground Storage	(20,454,768)		(18,869,753)	(1,585,015)		(18,869,753)	(18,869,753)		(12,893,702)	(12,893,702)		(5,976,051)	(5,976,051)	
Gas Distribution														
6 GD-AN	(1,997,179)		(1,997,179)			(1,997,179)	(1,997,179)		(1,318,338)	(1,318,338)		(678,841)	(678,841)	
GD-ID	(98,719,326)		(98,719,326)			(98,719,326)	(98,719,326)				(98,719,326)		(98,719,326)	
GD-WA	(180,170,859)		(180,170,859)			(180,170,859)	(180,170,859)	(180,170,859)		(180,170,859)				
GD-OR	(136,232,722)			(136,232,722)										
Total Gas Distribution	(417,120,086)		(280,887,364)	(136,232,722)		(278,890,185)	(1,997,179)	(280,887,364)	(180,170,859)	(1,318,338)	(181,489,197)	(98,719,326)	(678,841)	(99,398,167)
General Plant														
ED-AN	(38,831,875)	(38,831,875)												
ED-ID	(13,041,930)	(13,041,930)												
ED-WA	(24,897,700)	(24,897,700)												
7.4 CD-AA	(95,446,407)	(67,475,838)	(19,306,899)	(8,663,670)		(19,306,899)	(19,306,899)		(13,971,824)	(13,971,824)		(5,335,075)	(5,335,075)	
9.4 CD-AN	(8,352,122)	(6,487,761)	(1,864,361)			(1,864,361)	(1,864,361)		(1,349,182)	(1,349,182)		(515,179)	(515,179)	
9 CD-ID	(7,435,915)	(5,776,070)	(1,659,845)			(1,659,845)	(1,659,845)				(1,659,845)		(1,659,845)	
9 CD-WA	(10,743,115)	(8,345,037)	(2,398,078)			(2,398,078)	(2,398,078)	(2,398,078)		(2,398,078)				
8.4 GD-AA	(2,450,109)		(1,684,107)	(766,002)		(1,684,107)	(1,684,107)		(1,218,738)	(1,218,738)		(465,369)	(465,369)	
4 GD-AN	(3,810,926)		(3,810,926)			(3,810,926)	(3,810,926)		(2,757,853)	(2,757,853)		(1,053,073)	(1,053,073)	
GD-ID	(2,383,951)		(2,383,951)			(2,383,951)	(2,383,951)				(2,383,951)		(2,383,951)	
GD-WA	(11,971,846)		(11,971,846)			(11,971,846)	(11,971,846)	(11,971,846)		(11,971,846)				
GD-OR	(5,579,829)			(5,579,829)										
Total General Plant	(224,945,725)	(164,856,211)	(45,080,013)	(15,009,501)		(18,413,720)	(26,666,293)	(45,080,013)	(14,369,924)	(19,297,597)	(33,667,521)	(4,043,796)	(7,368,696)	(11,412,492)
Total Accumulated Depreciation	(2,333,921,390)	(1,836,257,022)	(344,837,130)	(152,827,238)		(297,303,905)	(47,533,225)	(344,837,130)	(194,540,783)	(33,509,637)	(228,050,420)	(102,763,122)	(14,023,588)	(116,786,710)

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	66.010%	33.990%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended July 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	(15,230,821)	(15,230,821)											
Misc Intangible Plt (303000)	ED-AN	(2,700,252)	(2,700,252)											
Total Production/Transmission		(17,931,073)	(17,931,073)											
Distribution														
Franchises (302000)	ED-WA	(343,751)	(343,751)											
Misc Intangible Plt (303000)	ED-WA	(63,449)	(63,449)											
Total Distribution		(407,200)	(407,200)											
General Plant - 303000														
7,4	CD-AA	(4,845,657)	(3,425,637)	(980,180)	(439,840)		(980,180)	(980,180)		(709,327)	(709,327)		(270,853)	(270,853)
9,4	CD-AN	(140,953)	(109,490)	(31,463)			(31,463)	(31,463)		(22,769)	(22,769)		(8,694)	(8,694)
	GD-ID	(153,268)		(153,268)			(153,268)	(153,268)				(153,268)		(153,268)
	GD-WA	(304,206)		(304,206)			(304,206)	(304,206)	(304,206)		(304,206)			
	GD-OR	(125,304)			(125,304)									
Total General Plant - 303000		(5,569,388)	(3,535,127)	(1,469,117)	(565,144)	(457,474)	(1,011,643)	(1,469,117)	(304,206)	(732,096)	(1,036,302)	(153,268)	(279,547)	(432,815)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(144,350,863)	(102,048,843)	(29,199,292)	(13,102,728)		(29,199,292)	(29,199,292)		(21,130,652)	(21,130,652)		(8,068,640)	(8,068,640)
9,4	CD-AN	(338,217)	(262,720)	(75,497)			(75,497)	(75,497)		(54,635)	(54,635)		(20,862)	(20,862)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(13,841,252)	(10,751,608)	(3,089,644)		(3,089,644)	(3,089,644)	(3,089,644)	(3,089,644)		(3,089,644)		0	0
	ED-AN	(14,270,685)	(14,270,685)											
	ED-ID	0	0											
	ED-WA	(1,569,410)	(1,569,410)											
8,4	GD-AA	(223,595)		(153,690)	(69,905)		(153,690)	(153,690)		(111,221)	(111,221)		(42,469)	(42,469)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(174,594,022)	(128,903,266)	(32,518,123)	(13,172,633)	(3,089,644)	(29,428,479)	(32,518,123)	(3,089,644)	(21,296,508)	(24,386,152)	0	(8,131,971)	(8,131,971)
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	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(966,191)	(966,191)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(966,191)	(966,191)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(199,467,874)	(151,742,857)	(33,987,240)	(13,737,777)	(3,547,118)	(30,440,122)	(33,987,240)	(3,393,850)	(22,028,604)	(25,422,454)	(153,268)	(8,411,518)	(8,564,786)

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 July 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	20,276,837	8,294,951	2,837,816	9,144,070	20,276,837	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,060,356	0	0	0	0	25,060,356	0	0	25,060,356	0	0	0	
99		GD-OR / AS	4,278,451	0	0	0	0	0	0	0	0	4,278,451	0	4,278,451	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,948,288	0	0	91,159,992	91,159,992	0	0	26,083,660	26,083,660	0	11,704,636	11,704,636	
9		CD-WA / ID / AN	30,542,378	9,438,667	6,046,745	8,239,296	23,724,708	2,712,350	1,737,628	2,367,692	6,817,670	0	0	0	
		TOTAL ACCOUNT	209,106,310	17,733,618	8,884,561	108,543,358	135,161,537	27,772,706	1,737,628	28,451,352	57,961,686	4,278,451	11,704,636	15,983,087	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,691,165	698,948	7,798	1,984,419	2,691,165	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	186,989	0	0	0	0	186,989	0	0	186,989	0	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	321,541	0	0	0	0	0	0	221,014	221,014	0	100,527	100,527	
7		CD-AA	70,407,214	0	0	49,774,380	49,774,380	0	0	14,241,971	14,241,971	0	6,390,863	6,390,863	
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	79,346,815	4,891,286	15,473	52,008,024	56,914,783	1,391,723	2,206	14,534,604	15,928,533	12,109	6,491,390	6,503,499	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	58,814,468	25,887,244	11,933,695	20,993,529	58,814,468	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,808,392	0	0	0	0	9,869,046	3,288,758	2,650,588	15,808,392	0	0	0	
99		GD-OR / AS	4,705,992	0	0	0	0	0	0	0	0	4,705,992	0	4,705,992	
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	7,133,304	1,696,906	916,501	2,927,601	5,541,008	487,633	263,371	841,292	1,592,296	0	0	0	
		TOTAL ACCOUNT	94,130,920	27,584,150	12,850,196	29,273,856	69,708,202	10,356,679	3,552,129	5,090,261	18,999,069	4,705,992	717,657	5,423,649	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 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	5,376,635	346,390	194,665	3,635,407	4,176,462	99,541	55,940	1,044,692	1,200,173	0	0	0	
		TOTAL ACCOUNT	6,105,086	405,256	194,665	4,058,177	4,658,098	321,894	55,940	1,047,225	1,425,059	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,789,727	1,282,375	415,245	6,092,107	7,789,727	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,548,234	0	0	0	0	2,629,853	417,445	500,936	3,548,234	0	0	0	
99		GD-OR / AS	1,018,110	0	0	0	0	0	0	0	0	1,018,110	0	1,018,110	
8		GD-AA	5,723,999	0	0	0	0	0	0	3,934,448	3,934,448	0	1,789,551	1,789,551	
7		CD-AA	15,214,224	0	0	10,755,696	10,755,696	0	0	3,077,533	3,077,533	0	1,380,995	1,380,995	
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	35,320,902	1,302,585	1,168,518	17,648,548	20,119,651	2,635,661	633,910	7,743,024	11,012,595	1,018,110	3,170,546	4,188,656	
	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	3,160,186	400,088	15,791	2,744,307	3,160,186	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	5,102,336	400,088	15,791	3,797,571	4,213,450	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 July 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	28,529,892	13,016,780	8,355,173	7,157,939	28,529,892	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	34,669,497	13,268,522	8,747,621	8,022,784	30,038,927	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	47,186,772	12,632,193	6,504,479	28,050,100	47,186,772	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	894,188	0	0	0	0	601,790	290,445	1,953	894,188	0	0	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	89,497,507	0	0	63,270,262	63,270,262	0	0	18,103,556	18,103,556	0	8,123,689	8,123,689	
9		CD-WA / ID / AN	18,920,894	10,355,309	2,881,344	1,460,719	14,697,372	2,975,761	828,000	419,761	4,223,522	0	0	0	
		TOTAL ACCOUNT	157,497,285	22,987,502	9,385,823	92,781,081	125,154,406	3,577,551	1,118,445	18,692,503	23,388,499	754,626	8,199,754	8,954,380	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	294,160	0	6,846	287,314	294,160	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	699,705	0	0	494,657	494,657	0	0	141,536	141,536	0	63,512	63,512	
9		CD-WA / ID / AN	12,286	0	6,659	2,884	9,543	0	1,914	829	2,743	0	0	0	
		TOTAL ACCOUNT	1,016,132	0	13,505	784,855	798,360	0	1,914	142,976	144,890	9,092	63,790	72,882	
		TOTAL GENERAL PLANT	641,125,277	89,384,818	41,978,059	326,380,365	457,743,242	52,012,949	8,088,580	79,886,551	139,988,080	11,707,109	31,686,846	43,393,955	

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 July 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	11,976,167	319,716	0	11,656,451	11,976,167	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,612,780	319,716	0	16,206,182	16,525,898	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	26,902,843	3,119,194	0	23,783,649	26,902,843	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	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	
7		CD-AA	138,260,791	0	0	97,743,466	97,743,466	0	0	27,967,393	27,967,393	0	12,549,932	
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	166,374,638	3,248,675	0	121,993,021	125,241,696	37,208	0	28,406,826	28,444,034	0	12,688,908	12,688,908
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,303,580	0	0	3,303,580	3,303,580	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	14,655,987	0	0	10,361,050	10,361,050	0	0	2,964,613	2,964,613	0	1,330,324	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	17,959,567	0	0	13,664,630	13,664,630	0	0	2,964,613	2,964,613	0	1,330,324	1,330,324
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,731,541	0	0	7,731,541	7,731,541	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	7,731,541	0	0	7,731,541	7,731,541	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 July 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	10,855,642	0	0	7,674,396	7,674,396	0	0	2,195,879	2,195,879	0	985,367	985,367
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	10,954,086	0	0	7,772,840	7,772,840	0	0	2,195,879	2,195,879	0	985,367	985,367
	TOTAL		371,432,163	19,783,155	0	257,459,514	277,242,669	5,207,995	771,517	60,647,196	66,626,708	425,951	27,136,835	27,562,786

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 July 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	(75,945,176)	(53,689,442)	(15,362,190)	(6,893,544)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(846,630)	(657,645)	(188,985)	0
7	282919 CD-AA	(4,268,192)	(3,017,398)	(863,370)	(387,424)
7	283750 CD-AA	399,976	282,763	80,907	36,306
Total		(80,660,022)	(57,081,722)	(16,333,638)	(7,244,662)

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 July 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	5,786,309	5,786,309	0	0	0	0	5,786,309
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	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(279)	(279)	0	0	0	0	(279)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(7)	(7)	0	0	0	0	(7)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	73,343,587	34,358,030	0	107,701,617	77,083,644	36,261,487	(3,740,057)	(1,903,457)	0
TOTAL		73,343,587	34,358,030	5,786,023	113,487,640	77,083,644	36,261,487	(3,740,057)	(1,903,457)	5,786,023

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%