

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	45,379,417	32,088,722	13,290,695
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>45,379,417</u>	<u>32,088,722</u>	<u>13,290,695</u>
G-APL	Gas Net Adjusted Rate Base	<u>670,298,060</u>	<u>477,227,435</u>	<u>193,070,625</u>
	RATE OF RETURN	<u>6.770%</u>	<u>6.724%</u>	<u>6.884%</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 Twelve Months Ended July 31, 2022
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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 - AMA Percent	08-01-2021 thru 07-31-2022	266,632 100.000%	174,922 65.604%	91,710 34.396%
3	G-OPS	Direct Distribution Operating Expense Percent	08-01-2021 thru 07-31-2022	13,258,862 100.000%	9,434,528 71.156%	3,824,334 28.844%
	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	08-01-2021 thru 07-31-2022	304,412,940 100.000%	204,448,397 67.162%	99,964,543 32.838%

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

Report ID:
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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 Twelve Months Ended July 31, 2022
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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%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended July 31, 2022
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AVISTA UTILITIES

		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		85,248,538	75,398,647	9,849,891	0
	Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
	Adjustments		0	0	0	0
	Total		142,841,884	121,811,494	21,030,390	0
	Percentage		100.000%	85.277%	14.723%	0.000%
	Direct Labor Accts 580 - 894		56,931,970	47,158,546	9,773,424	0
	Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
	Total		79,323,635	66,079,652	13,243,983	0
	Percentage		100.000%	83.304%	16.696%	0.000%
	Number of Customers at		672,312	405,775	266,537	0
	Percentage		100.000%	60.355%	39.645%	0.000%
	Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
	Percentage		100.000%	81.777%	18.223%	0.000%
	Total Percentages		400.000%	310.713%	89.287%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021	System 274,289,163 100.000%	Washington 184,035,999 67.096%	Idaho 90,253,164 32.904%	
11	Book Depreciation Percent	08-01-2021 thru 07-31-2022	29,281,751 100.000%	20,838,392 71.165%	8,443,359 28.835%	
12	Net Gas Plant (before ADFIT) - AMA Percent	07-01-2021 thru 07-31-2022	780,314,738 100.000%	551,585,475 70.688%	228,729,263 29.312%	
13	G-PLT Net Gas General Plant - AMA Percent	07-01-2021 thru 07-31-2022	95,460,063 100.000%	76,892,474 80.549%	18,567,589 19.451%	
14	Net Allocated Schedule M's - AMA Percent	08-01-2021 thru 07-31-2022	-48,530,966 100.000%	-34,090,158 70.244%	-14,440,808 29.756%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	177,965,858	0	177,965,858	125,471,898	0	125,471,898	52,493,960	0	52,493,960
99 4812XX	Commercial - Firm & Interruptible	83,126,152	0	83,126,152	60,090,273	0	60,090,273	23,035,879	0	23,035,879
99 4813XX	Industrial-Firm	3,093,211	0	3,093,211	1,893,109	0	1,893,109	1,200,102	0	1,200,102
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	421,812	0	421,812	388,822	0	388,822	32,990	0	32,990
99 499XXX	Unbilled Revenue	1,821	0	1,821	79,141	0	79,141	(77,320)	0	(77,320)
	TOTAL SALES TO ULTIMATE CUSTOMERS	264,608,854	0	264,608,854	187,923,243	0	187,923,243	76,685,611	0	76,685,611
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	82,996,090	0	82,996,090	55,432,029	0	55,432,029	27,564,061	0	27,564,061
4 488000	Miscellaneous Service Revenues	7,051	0	7,051	2,655	0	2,655	4,396	0	4,396
99 4893XX	Transportation Revenues	5,787,758	0	5,787,758	5,188,397	0	5,188,397	599,361	0	599,361
99 493000	Rent from Gas Property	(1,209)	0	(1,209)	(1,235)	0	(1,235)	26	0	26
4 495XXX	Other Gas Revenues	5,718,692	618,582	6,337,274	4,051,582	447,649	4,499,231	1,667,110	170,933	1,838,043
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	94,508,382	618,582	95,126,964	64,673,428	447,649	65,121,077	29,834,954	170,933	30,005,887
	TOTAL GAS REVENUES	359,117,236	618,582	359,735,818	252,596,671	447,649	253,044,320	106,520,565	170,933	106,691,498
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	204,297,225	0	204,297,225	135,797,583	0	135,797,583	68,499,642	0	68,499,642
99 808XXX	Net Natural Gas Storage Transactions	(16,928,877)	0	(16,928,877)	(10,834,866)	0	(10,834,866)	(6,094,011)	0	(6,094,011)
99 811000	Gas Used for Products Extraction	(890,109)	0	(890,109)	(593,669)	0	(593,669)	(296,440)	0	(296,440)
10 813000	Other Gas Expenses	200,293	879,359	1,079,652	200,293	590,015	790,308	0	289,344	289,344
99 813010	Gas Technology Institute (GTI) Expenses	125,736	0	125,736	87,142	0	87,142	38,594	0	38,594
	TOTAL PRODUCTION EXPENSES	186,804,268	879,359	187,683,627	124,656,483	590,015	125,246,498	62,147,785	289,344	62,437,129
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	(126)	(126)	0	(86)	(86)	0	(40)	(40)
1 824000	Other Expenses	0	898,738	898,738	0	614,108	614,108	0	284,630	284,630
1 837000	Other Equipment	0	1,742,922	1,742,922	0	1,190,939	1,190,939	0	551,983	551,983
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,641,534	2,641,534	0	1,804,961	1,804,961	0	836,573	836,573
G-DEPX	Depreciation Expense-Underground Storage	0	711,244	711,244	0	485,993	485,993	0	225,251	225,251
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	308,739	308,739	0	210,961	210,961	0	97,778	97,778
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,019,983	1,019,983	0	696,954	696,954	0	323,029	323,029
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,661,517	3,661,517	0	2,501,915	2,501,915	0	1,159,602	1,159,602

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Twelve Months Ended July 31, 2022
Average of Monthly Averages Basis

Report ID:
G-OPS-12A

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	798,884	1,486,032	2,284,916	642,613	1,057,401	1,700,014	156,271	428,631	584,902
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,373,115	954,497	4,327,612	2,218,716	679,182	2,897,898	1,154,399	275,315	1,429,714
3	875000	Measuring & Reg Sta Exp-General	159,888	0	159,888	106,945	0	106,945	52,943	0	52,943
3	876000	Measuring & Reg Sta Exp-Industrial	5,261	0	5,261	4,250	0	4,250	1,011	0	1,011
3	877000	Measuring & Reg Sta Exp-City Gate	82,525	0	82,525	37,427	0	37,427	45,098	0	45,098
3	878000	Meter & House Regulator Expenses	706,137	0	706,137	449,543	0	449,543	256,594	0	256,594
3	879000	Customer Installation Expenses	1,578,386	82,280	1,660,666	998,478	58,547	1,057,025	579,908	23,733	603,641
3	880000	Other Expenses	1,580,641	455,477	2,036,118	1,301,668	324,099	1,625,767	278,973	131,378	410,351
3	881000	Rents	30	(26,330)	(26,300)	30	(18,735)	(18,705)	0	(7,595)	(7,595)
	MAINTENANCE										
3	885000	Supervision & Engineering	24,394	3,104	27,498	8,099	2,209	10,308	16,295	895	17,190
3	887000	Mains	1,258,607	0	1,258,607	947,915	0	947,915	310,692	0	310,692
3	889000	Measuring & Reg Sta Exp-General	225,897	32,641	258,538	186,116	23,226	209,342	39,781	9,415	49,196
3	890000	Measuring & Reg Sta Exp-Industrial	18,798	2,353	21,151	13,035	1,674	14,709	5,763	679	6,442
3	891000	Measuring & Reg Sta Exp-City Gate	132,993	6,913	139,906	80,275	4,919	85,194	52,718	1,994	54,712
3	892000	Services	1,792,162	0	1,792,162	1,464,432	0	1,464,432	327,730	0	327,730
3	893000	Meters & House Regulators	1,520,214	708,810	2,229,024	974,794	504,361	1,479,155	545,420	204,449	749,869
3	894000	Other Equipment	932	190,695	191,627	194	135,691	135,885	738	55,004	55,742
	TOTAL DISTRIBUTION OPERATING EXP		13,258,864	3,896,472	17,155,336	9,434,530	2,772,574	12,207,104	3,824,334	1,123,898	4,948,232
G-DEPX		Depreciation Expense-Distribution	21,953,254	57,431	22,010,685	15,229,597	38,572	15,268,169	6,723,657	18,859	6,742,516
G-OTX		Taxes Other Than FIT	20,119,325	0	20,119,325	17,106,728	0	17,106,728	3,012,597	0	3,012,597
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		42,072,579	57,431	42,130,010	32,336,325	38,572	32,374,897	9,736,254	18,859	9,755,113
	TOTAL DISTRIBUTION EXPENSES		55,331,443	3,953,903	59,285,346	41,770,855	2,811,146	44,582,001	13,560,588	1,142,757	14,703,345

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GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	97,994	97,994	0	64,288	64,288	0	33,706	33,706
2	902000	Meter Reading Expenses	348,982	92,001	440,983	249,141	60,356	309,497	99,841	31,645	131,486
2	903XXX	Customer Records & Collection Expenses	447,158	4,537,914	4,985,072	208,291	2,977,053	3,185,344	238,867	1,560,861	1,799,728
2	904000	Uncollectible Accounts	332,837	1	332,838	139,894	1	139,895	192,943	0	192,943
2	905000	Misc Customer Accounts	0	97,648	97,648	0	64,061	64,061	0	33,587	33,587
TOTAL CUSTOMER ACCOUNTS EXPENSES			1,128,977	4,825,558	5,954,535	597,326	3,165,759	3,763,085	531,651	1,659,799	2,191,450
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	11,323,932	80,642	11,404,574	9,752,109	52,904	9,805,013	1,571,823	27,738	1,599,561
2	909000	Advertising	97,490	266,019	363,509	72,187	174,519	246,706	25,303	91,500	116,803
2	910000	Misc Customer Service & Info Exp	0	175,547	175,547	0	115,166	115,166	0	60,381	60,381
TOTAL CUSTOMER SERVICE & INFO EXP			11,421,422	522,208	11,943,630	9,824,296	342,589	10,166,885	1,597,126	179,619	1,776,745
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	149,461	9,504,227	9,653,688	109,737	6,877,924	6,987,661	39,724	2,626,303	2,666,027
4	921000	Office Supplies & Expenses	681	1,151,326	1,152,007	681	833,180	833,861	0	318,146	318,146
4	922000	Admin. Expenses Transferred - Credit	0	(16,534)	(16,534)	0	(11,965)	(11,965)	0	(4,569)	(4,569)
4	923000	Outside Services Employed	204,100	3,518,855	3,722,955	108,723	2,546,490	2,655,213	95,377	972,365	1,067,742
4	924000	Property Insurance Premium	0	523,936	523,936	0	379,157	379,157	0	144,779	144,779
4	925XXX	Injuries and Damages	19,593	1,532,349	1,551,942	14,519	1,108,915	1,123,434	5,074	423,434	428,508
4	926XXX	Employee Pensions and Benefits	2,072,685	5,137,027	7,209,712	1,540,857	3,717,512	5,258,369	531,828	1,419,515	1,951,343
4	928000	Regulatory Commission Expenses	637,292	218,977	856,269	494,181	158,467	652,648	143,111	60,510	203,621
4	930000	Miscellaneous General Expenses	29,033	1,356,936	1,385,969	23,045	981,974	1,005,019	5,988	374,962	380,950
4	931000	Rents	0	126,657	126,657	0	91,658	91,658	0	34,999	34,999
4	935000	Maintenance of General Plant	749,810	3,141,294	3,891,104	658,538	2,273,260	2,931,798	91,272	868,034	959,306
TOTAL ADMIN & GEN OPERATING EXP			3,862,655	26,195,050	30,057,705	2,950,281	18,956,572	21,906,853	912,374	7,238,478	8,150,852

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For Twelve Months 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	1,742,694	4,817,127	6,559,821	1,598,220	3,486,011	5,084,231	144,474	1,331,116	1,475,590
G-AMTX	Amortization Expense - General Plant - 303000	39,657	86,085	125,742	24,862	62,297	87,159	14,795	23,788	38,583
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	827,240	9,020,962	9,848,202	827,240	6,528,199	7,355,439	0	2,492,763	2,492,763
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	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
99 407306	Regulatory Debit - AMI Amortization	782,306	0	782,306	782,306	0	782,306	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti:	297,837	0	297,837	297,837	0	297,837	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	55,870	253,981	309,851	44,963	179,534	224,497	10,907	74,447	85,354
99 407314	Regulatory Debit - FISERVE Amortization	571,114	0	571,114	425,974	0	425,974	145,140	0	145,140
99 407319	AFUDC Equity DFIT Deferral	18,611	0	18,611	0	0	0	18,611	0	18,611
99 407332	Existing Meters/ERTs Excess Depreciation Deferr:	27,781	0	27,781	27,781	0	27,781	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	(893,378)	0	(893,378)	0	0	0	(893,378)	0	(893,378)
99 407419	Amortization AFUDC Equity Tax Credit	(872,542)	0	(872,542)	(480,747)	0	(480,747)	(391,795)	0	(391,795)
99 407436	Regulatory Deferral - AMI	(567,285)	0	(567,285)	(567,285)	0	(567,285)	0	0	0
99 407447	Regulatory Deferral - COVID-19	169,145	0	169,145	169,145	0	169,145	0	0	0
G-OTX	Taxes Other Than FIT--A&G	596,093	1,189,448	1,785,541	433,925	860,768	1,294,693	162,168	328,680	490,848
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	4,970,434	15,367,603	20,338,037	5,718,864	11,116,809	16,835,673	(748,430)	4,250,794	3,502,364
	TOTAL ADMIN & GENERAL EXPENSES	8,833,089	41,562,653	50,395,742	8,669,145	30,073,381	38,742,526	163,944	11,489,272	11,653,216
	TOTAL EXPENSES BEFORE FIT	263,519,199	55,405,198	318,924,397	185,518,105	39,484,805	225,002,910	78,001,094	15,920,393	93,921,487
	NET OPERATING INCOME (LOSS) BEFORE FIT			40,811,421			28,041,410			12,770,011
G-FIT	FEDERAL INCOME TAX			(5,059,145)			(3,346,655)			(1,712,490)
G-FIT	DEFERRED FEDERAL INCOME TAX			491,149			(700,657)			1,191,806
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			45,379,417			32,088,722			13,290,695

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers - AMA	100.000%	65.604%	34.396%
G-ALL 3	Direct Distribution Operating Expense	100.000%	71.156%	28.844%
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-495-12A
For Twelve Months 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	200,039	540,303	740,342	200,039	391,001	591,040	0	149,302	149,302
4	495028	Deferred Exchange Reservation	5,625,001	0	5,625,001	3,748,688	0	3,748,688	1,876,313	0	1,876,313
4	495100	Entitlement Penalties	0	78,279	78,279	0	56,648	56,648	0	21,631	21,631
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	17,177	0	17,177	857,630	0	857,630	(840,453)	0	(840,453)
4	495329	Amortization Res Decoupling Deferral	(836,508)	0	(836,508)	(1,203,521)	0	(1,203,521)	367,013	0	367,013
4	495338	Non-Res Decoupling Deferred Rev	1,047,258	0	1,047,258	919,063	0	919,063	128,195	0	128,195
4	495339	Amortization Non-Res Decoupling	(334,274)	0	(334,274)	(470,317)	0	(470,317)	136,043	0	136,043
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			5,718,693	618,582	6,337,275	4,051,582	447,649	4,499,231	1,667,111	170,933	1,838,044

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-804-12A
For Twelve Months 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	219,755,647	0	219,755,647	146,653,101	0	146,653,101	73,102,546	0	73,102,546
1	804001	Pipeline Demand Costs	27,524,001	0	27,524,001	18,839,036	0	18,839,036	8,684,965	0	8,684,965
1	804002	Transport Variable Charges	288,189	0	288,189	197,056	0	197,056	91,133	0	91,133
6	804010	Gas Costs - Fixed Hedge	(17,861)	0	(17,861)	(13,600)	0	(13,600)	(4,261)	0	(4,261)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	489,868	0	489,868	326,803	0	326,803	163,065	0	163,065
6	804018	Merchandise Processing Fee	138,833	0	138,833	92,538	0	92,538	46,295	0	46,295
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	(26,545,569)	0	(26,545,569)	(17,697,229)	0	(17,697,229)	(8,848,340)	0	(8,848,340)
6	804700	Gas Costs - Offsystem Bookout	133,199	0	133,199	90,296	0	90,296	42,903	0	42,903
6	804711	Gas Costs - Offsystem Bookout Offset	(133,199)	0	(133,199)	(90,296)	0	(90,296)	(42,903)	0	(42,903)
6	804730	Gas Costs - Intracompany LDC Gas	6,760,181	0	6,760,181	4,486,224	0	4,486,224	2,273,957	0	2,273,957
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	5,200,122	0	5,200,122	3,871,306	0	3,871,306	1,328,816	0	1,328,816
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(29,296,186)	0	(29,296,186)	(20,957,652)	0	(20,957,652)	(8,338,534)	0	(8,338,534)
		TOTAL PURCHASED GAS COSTS	204,297,225	0	204,297,225	135,797,583	0	135,797,583	68,499,642	0	68,499,642

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	67.162%	32.838%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months 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	119,076	80,642	199,718	66,832	52,904	119,736	52,244	27,738	79,982
99	908600	Public Purpose Tariff Rider Expense Offset	11,091,710	0	11,091,710	9,569,663	0	9,569,663	1,522,047	0	1,522,047
99	908610	Limited Income Tax Refund Program	124,210	0	124,210	124,210	0	124,210	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(11,064)	0	(11,064)	(8,596)	0	(8,596)	(2,468)	0	(2,468)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			11,323,932	80,642	11,404,574	9,752,109	52,904	9,805,013	1,571,823	27,738	1,599,561

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.604%	34.396%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months 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	670,298,060	477,227,435	193,070,625
	Interest Deduction for FIT Calculation	17,129,977	12,193,161	4,936,816
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12A
For Twelve Months 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	359,735,818	253,044,320	106,691,498
G-OPS	Operating & Maintenance Expense	255,436,367	175,095,386	80,340,981
G-OPS	Book Deprec/Amort and Reg Amortizations	41,274,425	31,295,142	9,979,283
G-OTX	Taxes Other than FIT	22,213,605	18,612,382	3,601,223
	Net Operating Income Before FIT	40,811,421	28,041,410	12,770,011
G-INT	Less: Interest Expense	17,129,977	12,193,161	4,936,816
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,717)	0	(4,717)
G-SCM	Schedule M Adjustments	(47,767,893)	(31,784,701)	(15,983,192)
	Taxable Net Operating Income	(24,091,166)	(15,936,452)	(8,154,714)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,059,145)	(3,346,655)	(1,712,490)
G-DTE	Deferred FIT	7,607,809	5,421,538	2,186,271
G-DTE	Customer Tax Credit Amortization	(7,116,660)	(6,122,195)	(994,465)
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(4,567,996)	(4,047,312)	(520,684)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12A
For Twelve Months 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	24,562,845	14,692,849	39,255,694	17,679,919	10,601,072	28,280,991	6,882,926	4,091,777	10,974,703
12	997001	Contributions In Aid of Construction	0	1,610,838	1,610,838	0	1,138,669	1,138,669	0	472,169	472,169
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	443,328	443,328	0	313,380	313,380	0	129,948	129,948
99	997010	Deferred Gas Credit and Refunds	(24,096,064)	0	(24,096,064)	(17,086,347)	0	(17,086,347)	(7,009,717)	0	(7,009,717)
12	997016	Redemption Expense Amortization	0	65,663	65,663	0	46,416	46,416	0	19,247	19,247
99	997018	DSM Tariff Rider	(2,251,267)	1,829	(2,249,438)	(1,441,599)	1,293	(1,440,306)	(809,668)	536	(809,132)
12	997020	FAS87 Current Pension Accrual	0	(1,498,680)	(1,498,680)	0	(1,059,387)	(1,059,387)	0	(439,293)	(439,293)
12	997027	Customer Uncollectibles	729,565	(1,373,532)	(643,967)	461,448	(970,922)	(509,474)	268,117	(402,610)	(134,493)
99	997031	Decoupling Mechanism	106,347	0	106,347	(102,855)	0	(102,855)	209,202	0	209,202
12	997032	Interest Rate Swaps	0	(5,946,205)	(5,946,205)	0	(4,203,253)	(4,203,253)	0	(1,742,952)	(1,742,952)
12	997035	Leases	0	12,275	12,275	0	8,883	8,883	0	3,392	3,392
12	997048	AFUDC	0	(407,510)	(407,510)	0	(288,061)	(288,061)	0	(119,449)	(119,449)
12	997049	Tax Depreciation	0	(38,222,605)	(38,222,605)	0	(27,018,795)	(27,018,795)	0	(11,203,810)	(11,203,810)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(11,064)	0	(11,064)	(8,596)	0	(8,596)	(2,468)	0	(2,468)
12	997080	Book Transportation Depreciation	0	3,438,054	3,438,054	0	2,430,292	2,430,292	0	1,007,762	1,007,762
12	997081	Deferred Compensation	0	(18,678)	(18,678)	0	(13,203)	(13,203)	0	(5,475)	(5,475)
4	997082	Meal Disallowances	0	12,776	12,776	0	9,246	9,246	0	3,530	3,530
12	997083	Paid Time Off	0	211,319	211,319	0	149,377	149,377	0	61,942	61,942
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	(9,200,000)	(9,200,000)	0	(6,503,296)	(6,503,296)	0	(2,696,704)	(2,696,704)
99	997105	WA Nat Gas Line Extension	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99	997107	MDM System	540,640	0	540,640	540,640	0	540,640	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	805	0	805	805	0	805	0	0	0
99	997109	Tax Reform Amortization	(805)	0	(805)	(805)	0	(805)	0	0	0
99	997110	FISERVE	571,114	0	571,114	425,974	0	425,974	145,140	0	145,140
12	997111	Capitalized Transportation	0	(67,034)	(67,034)	0	(47,385)	(47,385)	0	(19,649)	(19,649)
12	997114	AFUDC Debt CWIP	0	116,259	116,259	0	82,181	82,181	0	34,078	34,078
12	997115	AFUDC Equity DFIR Deferral	(853,931)	0	(853,931)	(480,747)	0	(480,747)	(373,184)	0	(373,184)
12	997118	Depreciation Study Deferral	(852,730)	0	(852,730)	0	0	0	(852,730)	0	(852,730)
12	997119	AFUDC Tax CPI	0	543,177	543,177	0	383,961	383,961	0	159,216	159,216
12	997120	Transportation Tax Disallowance	0	23,788	23,788	0	16,815	16,815	0	6,973	6,973
12	997125	COVID-19	182,976	0	182,976	182,976	0	182,976	0	0	0
12	997126	Prepaid Expenses	0	(8,904)	(8,904)	0	(6,294)	(6,294)	0	(2,610)	(2,610)
12	997127	CARES Act SS Deferral	0	(424,879)	(424,879)	0	(300,338)	(300,338)	0	(124,541)	(124,541)
12	997128	Meters Expensed	0	(6,910,095)	(6,910,095)	0	(4,884,608)	(4,884,608)	0	(2,025,487)	(2,025,487)
12	997129	Mixed Service Costs (IDD#5)	0	(5,625,000)	(5,625,000)	0	(3,976,200)	(3,976,200)	0	(1,648,800)	(1,648,800)
TOTAL SCHEDULE M ADJUSTMENTS			763,074	(48,530,967)	(47,767,893)	2,305,456	(34,090,157)	(31,784,701)	(1,542,382)	(14,440,810)	(15,983,192)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers - AMA	100.000%	65.604%	34.396%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	67.162%	32.838%
G-ALL	11	Book Depreciation	100.000%	71.165%	28.835%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.688%	29.312%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended July 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	3,779,598	2,671,722	1,107,876
99	410100	Deferred Federal Income Tax Exp	5,514,992	3,817,982	1,697,010
		SUBTOTAL	9,294,590	6,489,704	2,804,886
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,241,428)	(1,584,386)	(657,042)
99	411100	Deferred Federal Income Tax Exp	(1,029,069)	(589,684)	(439,385)
		SUBTOTAL	(3,270,497)	(2,174,070)	(1,096,427)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,583,716	1,105,904	477,812
		SUBTOTAL	1,583,716	1,105,904	477,812
		Total Deferred Federal Income Tax Expense	7,607,809	5,421,538	2,186,271
99	411193	Customer Tax Credit Amortization	(7,116,660)	(6,122,195)	(994,465)
		SUBTOTAL	(7,116,660)	(6,122,195)	(994,465)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.688%	29.312%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months 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	308,739	308,739	0	210,961	210,961	0	97,778	97,778
		TOTAL UNDERGROUND STORAGE TAX	0	308,739	308,739	0	210,961	210,961	0	97,778	97,778
		DISTRIBUTION									
99	408110	State Excise Tax	7,118,492	0	7,118,492	7,118,492	0	7,118,492	0	0	0
99	408120	Municipal Occupation & License Tax	8,025,097	0	8,025,097	6,685,939	0	6,685,939	1,339,158	0	1,339,158
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	4,993,118	0	4,993,118	3,302,077	0	3,302,077	1,691,041	0	1,691,041
99	409100	State Income Tax	(12,665)	0	(12,665)	220	0	220	(12,885)	0	(12,885)
99	411410	State Income Tax-ITC Deferred	10	0	10	0	0	0	10	0	10
99	411420	State Income Tax-ITC Amortization	(4,727)	0	(4,727)	0	0	0	(4,727)	0	(4,727)
		TOTAL DISTRIBUTION TAX	20,119,325	0	20,119,325	17,106,728	0	17,106,728	3,012,597	0	3,012,597
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	596,093	1,189,448	1,785,541	433,925	860,768	1,294,693	162,168	328,680	490,848
		TOTAL A&G TAX	596,093	1,189,448	1,785,541	433,925	860,768	1,294,693	162,168	328,680	490,848
		TOTAL TAXES OTHER THAN FIT	20,715,418	1,498,187	22,213,605	17,540,653	1,071,729	18,612,382	3,174,765	426,458	3,601,223

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 Twelve Months Ended July 31, 2022
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

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)	1,794,112	1,302,005	3,096,117	1,022,566	942,222	1,964,788	771,546	359,783	1,131,329
4	3031XX	Misc Intangible IT Plant (3031XX)	4,176,615	58,776,312	62,952,927	4,176,626	42,534,654	46,711,280	(11)	16,241,658	16,241,647
TOTAL INTANGIBLE PLANT			5,970,727	60,078,317	66,049,044	5,199,192	43,476,876	48,676,068	771,535	16,601,441	17,372,976
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	2,455,255	2,455,255	0	1,677,676	1,677,676	0	777,579	777,579
1	352XXX	Wells	0	23,077,277	23,077,277	0	15,768,703	15,768,703	0	7,308,574	7,308,574
1	353000	Lines	0	2,058,829	2,058,829	0	1,406,798	1,406,798	0	652,031	652,031
1	354000	Compressor Station Equipment	0	14,971,013	14,971,013	0	10,229,693	10,229,693	0	4,741,320	4,741,320
1	355000	Measuring & Regulating Equipment	0	1,579,624	1,579,624	0	1,079,357	1,079,357	0	500,267	500,267
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,593,486	2,593,486	0	1,772,129	1,772,129	0	821,357	821,357
TOTAL UNDERGROUND STORAGE PLANT			0	48,572,630	48,572,630	0	33,222,486	33,222,486	0	15,350,144	15,350,144
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	657,182	0	657,182	492,645	0	492,645	164,537	0	164,537
6	375000	Structures & Improvements	1,553,172	0	1,553,172	903,907	0	903,907	649,265	0	649,265
6	376000	Mains	436,153,467	2,518,893	438,672,360	290,484,089	1,691,739	292,175,828	145,669,378	827,154	146,496,532
6	378000	Measuring & Reg Station Equip-General	7,159,139	0	7,159,139	4,582,509	0	4,582,509	2,576,630	0	2,576,630
6	379000	Measuring & Reg Station Equip-City Gate	6,577,994	0	6,577,994	1,919,367	0	1,919,367	4,658,627	0	4,658,627
6	380000	Services	321,588,179	0	321,588,179	221,137,106	0	221,137,106	100,451,073	0	100,451,073
6	381XXX	Meters	111,890,734	0	111,890,734	79,899,089	0	79,899,089	31,991,645	0	31,991,645
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	4,041,065	0	4,041,065	2,987,229	0	2,987,229	1,053,836	0	1,053,836
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			889,709,527	2,518,893	892,228,420	602,469,866	1,691,739	604,161,605	287,239,661	827,154	288,066,815
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,367,864	2,559,935	5,927,799	3,270,267	1,852,548	5,122,815	97,597	707,387	804,984
4	390XXX	Structures & Improvements	29,831,362	28,301,324	58,132,686	28,099,027	20,480,819	48,579,846	1,732,335	7,820,505	9,552,840
4	391XXX	Office Furniture & Equipment	1,394,506	15,278,659	16,673,165	1,392,306	11,056,707	12,449,013	2,200	4,221,952	4,224,152
4	392XXX	Transportation Equipment	13,865,236	5,019,539	18,884,775	10,530,790	3,632,490	14,163,280	3,334,446	1,387,049	4,721,495
4	393000	Stores Equipment	377,158	1,038,308	1,415,466	321,726	751,392	1,073,118	55,432	286,916	342,348
4	394000	Tools, Shop & Garage Equipment	3,130,664	7,618,507	10,749,171	2,546,500	5,513,285	8,059,785	584,164	2,105,222	2,689,386
4	395XXX	Laboratory Equipment	106,235	553,860	660,095	106,235	400,812	507,047	0	153,048	153,048
4	396XXX	Power Operated Equipment	3,585,302	1,068,654	4,653,956	2,608,938	773,353	3,382,291	976,364	295,301	1,271,665
4	397XXX	Communications Equipment	4,612,476	17,640,122	22,252,598	3,485,785	12,765,627	16,251,412	1,126,691	4,874,495	6,001,186
4	398000	Miscellaneous Equipment	1,914	140,995	142,909	0	102,034	102,034	1,914	38,961	40,875
TOTAL GENERAL PLANT			60,272,717	79,219,903	139,492,620	52,361,574	57,329,067	109,690,641	7,911,143	21,890,836	29,801,979

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	955,952,971	190,389,743	1,146,342,714	660,030,632	135,720,168	795,750,800	295,922,339	54,669,575	350,591,914
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,541,844)	(18,541,844)	0	(12,669,642)	(12,669,642)	0	(5,872,202)	(5,872,202)
G-ADEP		Distribution Plant	(269,412,674)	(1,970,847)	(271,383,521)	(173,441,432)	(1,323,660)	(174,765,092)	(95,971,242)	(647,187)	(96,618,429)
G-ADEP		General Plant	(18,019,402)	(26,013,155)	(44,032,557)	(13,973,227)	(18,824,940)	(32,798,167)	(4,046,175)	(7,188,215)	(11,234,390)
		TOTAL ACCUMULATED DEPRECIATION	(287,432,076)	(46,525,846)	(333,957,922)	(187,414,659)	(32,818,242)	(220,232,901)	(100,017,417)	(13,707,604)	(113,725,021)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(439,267)	(972,209)	(1,411,476)	(292,805)	(703,559)	(996,364)	(146,462)	(268,650)	(415,112)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,711,852)	(27,946,729)	(30,658,581)	(2,711,854)	(20,224,209)	(22,936,063)	2	(7,722,520)	(7,722,518)
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	(3,151,119)	(28,918,938)	(32,070,057)	(3,004,659)	(20,927,768)	(23,932,427)	(146,460)	(7,991,170)	(8,137,630)
		TOTAL ACCUMULATED DEPR/AMORT	(290,583,195)	(75,444,784)	(366,027,979)	(190,419,318)	(53,746,010)	(244,165,328)	(100,163,877)	(21,698,774)	(121,862,651)
		NET GAS UTILITY PLANT before DFIT	665,369,776	114,944,959	780,314,735	469,611,314	81,974,158	551,585,472	195,758,462	32,970,801	228,729,263
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,209,932)	(103,209,932)	0	(72,957,037)	(72,957,037)	0	(30,252,895)	(30,252,895)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(16,152,040)	(16,152,040)	0	(11,685,542)	(11,685,542)	0	(4,466,498)	(4,466,498)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(795,216)	(795,216)	0	(575,474)	(575,474)	0	(219,742)	(219,742)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	69,601	69,601)	0	50,368	50,368)	0	19,233	19,233)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(279,200)	(279,200)	0	(197,361)	(197,361)	0	(81,839)	(81,839)
		TOTAL ACCUMULATED DFIT	0	(120,366,787)	(120,366,787)	0	(85,365,046)	(85,365,046)	0	(35,001,741)	(35,001,741)
		NET GAS UTILITY PLANT	665,369,776	(5,421,828)	659,947,948	469,611,314	(3,390,888)	466,220,426	195,758,462	(2,030,940)	193,727,522

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%	67.162%	32.838%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.688%	29.312%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	665,369,776	(5,421,828)	659,947,948	469,611,314	(3,390,888)	466,220,426	195,758,462	(2,030,940)	193,727,522
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(513,386)	0	(513,386)	(513,386)	0	(513,386)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,222,103	2,215,355	3,437,458	761,602	1,603,186	2,364,788	460,501	612,169	1,072,670
4	182318	Accumulated Amortization - AFUDC	(238,743)	(867,699)	(1,106,442)	(173,059)	(627,940)	(800,999)	(65,684)	(239,759)	(305,443)
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	16,269,044	16,269,044	0	11,116,638	11,116,638	0	5,152,406	5,152,406
1	164115	Gas Inventory--Clay Basin	0	107,270	107,270	0	77,628	77,628	0	29,642	29,642
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	2,915,387	0	2,915,387	2,915,387	0	2,915,387	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	6,977,302	0	6,977,302	6,977,302	0	6,977,302	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,394,662)	0	(1,394,662)	(1,394,662)	0	(1,394,662)	0	0	0
4	252000	Customer Advances	(1,158)	10	(1,148)	(1,158)	7	(1,151)	0	3	3
99	254393	Regulatory Liability-Customer Tax Credit	(36,759,345)	0	(36,759,345)	(25,035,522)	0	(25,035,522)	(11,723,823)	0	(11,723,823)
99	190393	ADFIT-Customer Tax Credit	7,719,463	0	7,719,463	5,257,460	0	5,257,460	2,462,003	0	2,462,003
99	235199	Customer Deposits	(690)	0	(690)	(690)	0	(690)	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	6,285,141	0	6,285,141	6,285,141	0	6,285,141	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,319,880)	0	(1,319,880)	(1,319,880)	0	(1,319,880)	0	0	0
C-WKC		Working Capital	2,003,536	0	2,003,536	1,162,919	0	1,162,919	840,617		840,617
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(13,104,932)	23,455,044	10,350,112	(5,078,546)	16,085,555	11,007,009	(8,026,386)	7,369,489	(656,897)
		NET RATE BASE	652,264,844	18,033,216	670,298,060	464,532,768	12,694,667	477,227,435	187,732,076	5,338,549	193,070,625

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-12A
For Twelve Months 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)	3,219,663	3,219,663												
Steam (ED-ID)	4,350,361	4,350,361												
Steam (ED-WA)	11,846,600	11,846,600												
Hydro (ED-AN)	15,212,797	15,212,797												
Other (ED-AN)	10,977,912	10,977,912												
Total Electric Production	45,607,333	45,607,333												
Electric Transmission														
ED-AN	18,510,185	18,510,185												
ED-ID	334,236	334,236												
ED-WA	517,235	517,235												
Total Electric Transmission	19,361,656	19,361,656												
Electric Distribution														
ED-AN	85,152	85,152												
ED-ID	18,939,169	18,939,169												
ED-WA	36,112,727	36,112,727												
Total Electric Distribution	55,137,048	55,137,048												
Gas Underground Storage														
1 GD-AN	711,244		711,244			711,244	711,244		485,993	485,993		225,251	225,251	
GD-OR	124,359			124,359										
Total Gas Underground Storage	835,603		711,244	124,359		711,244	711,244		485,993	485,993		225,251	225,251	
Gas Distribution														
6 GD-AN	57,431		57,431			57,431	57,431		38,572	38,572		18,859	18,859	
GD-ID	6,723,657		6,723,657			6,723,657	6,723,657				6,723,657		6,723,657	
GD-WA	15,229,597		15,229,597			15,229,597	15,229,597	15,229,597		15,229,597				
GD-OR	10,065,621			10,065,621										
Total Gas Distribution	32,076,306		22,010,685	10,065,621		21,953,254	22,010,685		15,229,597	38,572	15,268,169	6,723,657	18,859	6,742,516
General Plant														
ED-AN	2,959,995	2,959,995												
ED-ID	506,938	506,938												
ED-WA	1,188,538	1,188,538												
7,4 CD-AA	21,660,882	15,313,161	4,381,563	1,966,158		4,381,563	4,381,563		3,170,806	3,170,806		1,210,757	1,210,757	
9,4 CD-AN	644,462	500,605	143,857			143,857	143,857		104,105	104,105		39,752	39,752	
9 CD-ID	475,653	369,478	106,175			106,175	106,175				106,175		106,175	
9 CD-WA	2,250,798	1,748,375	502,423			502,423	502,423	502,423		502,423				
8,4 GD-AA	378,525		260,183	118,342		260,183	260,183		188,287	188,287		71,896	71,896	
4 GD-AN	31,524		31,524			31,524	31,524		22,813	22,813		8,711	8,711	
GD-ID	38,299		38,299			38,299	38,299				38,299		38,299	
GD-WA	1,095,797		1,095,797			1,095,797	1,095,797	1,095,797		1,095,797				
GD-OR	205,052			205,052										
Total General Plant	31,436,463	22,587,090	6,559,821	2,289,552		1,742,694	4,817,127	6,559,821	1,598,220	3,486,011	5,084,231	144,474	1,331,116	1,475,590
Total Depreciation Expense	184,454,409	142,693,127	29,281,750	12,479,532		23,695,948	5,585,802	29,281,750	16,827,817	4,010,576	20,838,393	6,868,131	1,575,226	8,443,357

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	67.162%	32.838%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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	918,399	918,399											
Misc Intangible Plt (303000) ED-AN	259,077	259,077											
Total Production/Transmission	1,177,476	1,177,476											
Distribution													
Franchises (302000) ED-WA	108,053	108,053											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	113,919	113,919											
General Plant - 303000													
7,4 CD-AA	414,833	293,266	83,913	37,654		83,913	83,913		60,725	60,725		23,188	23,188
9,4 CD-AN	9,729	7,557	2,172			2,172	2,172		1,572	1,572		600	600
GD-ID	14,795		14,795		14,795		14,795				14,795		14,795
GD-WA	24,862		24,862		24,862		24,862	24,862		24,862			
GD-OR	8,065			8,065									
Total General Plant - 303000	472,284	300,823	125,742	45,719	39,657	86,085	125,742	24,862	62,297	87,159	14,795	23,788	38,583
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	44,151,250	31,212,726	8,930,915	4,007,609		8,930,915	8,930,915		6,463,035	6,463,035		2,467,880	2,467,880
9,4 CD-AN	128,497	99,814	28,683			28,683	28,683		20,757	20,757		7,926	7,926
9,4 CD-ID	0	0	0		0		0				0		0
9,4 CD-WA	3,705,940	2,878,700	827,240		827,240		827,240	827,240		827,240			0
ED-AN	5,425,577	5,425,577											
ED-ID	0	0											
ED-WA	855,821	855,821											
8,4 GD-AA	89,275		61,364	27,911		61,364	61,364		44,407	44,407		16,957	16,957
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	54,356,360	40,472,638	9,848,202	4,035,520	827,240	9,020,962	9,848,202	827,240	6,528,199	7,355,439	0	2,492,763	2,492,763
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	422,773	422,773											
GD-OR	0			0									
Total General Plant- 390200, 396200	422,773	422,773	0	0		0	0		0	0		0	0
Total Amortization Expense	56,542,812	42,487,629	9,973,944	4,081,239	866,897	9,107,047	9,973,944	852,102	6,590,496	7,442,598	14,795	2,516,551	2,531,346

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-12A
For Twelve Months 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)	(74,938,852)	(74,938,852)												
Steam (ED-ID)	(93,266,780)	(93,266,780)												
Steam (ED-WA)	(178,116,013)	(178,116,013)												
Hydro (ED-AN)	(174,642,768)	(174,642,768)												
Other (ED-AN)	(159,870,273)	(159,870,273)												
Total Electric Production	(680,834,686)	(680,834,686)												
Electric Transmission														
ED-AN	(225,544,590)	(225,544,590)												
ED-ID	(10,350,971)	(10,350,971)												
ED-WA	(16,259,498)	(16,259,498)												
Total Electric Transmission	(252,155,059)	(252,155,059)												
Electric Distribution														
ED-AN	(419,554)	(419,554)												
ED-ID	(262,766,109)	(262,766,109)												
ED-WA	(426,466,133)	(426,466,133)												
Total Electric Distribution	(689,651,796)	(689,651,796)												
Gas Underground Storage														
1 GD-AN	(18,541,844)		(18,541,844)			(18,541,844)	(18,541,844)		(12,669,642)	(12,669,642)		(5,872,202)	(5,872,202)	
GD-OR	(1,527,811)			(1,527,811)										
Total Gas Underground Storage	(20,069,655)		(18,541,844)	(1,527,811)		(18,541,844)	(18,541,844)		(12,669,642)	(12,669,642)		(5,872,202)	(5,872,202)	
Gas Distribution														
6 GD-AN	(1,970,847)		(1,970,847)			(1,970,847)	(1,970,847)		(1,323,660)	(1,323,660)		(647,187)	(647,187)	
GD-ID	(95,971,242)		(95,971,242)			(95,971,242)	(95,971,242)				(95,971,242)		(95,971,242)	
GD-WA	(173,441,432)		(173,441,432)			(173,441,432)	(173,441,432)	(173,441,432)		(173,441,432)				
GD-OR	(132,352,770)			(132,352,770)										
Total Gas Distribution	(403,736,291)		(271,383,521)	(132,352,770)		(269,412,674)	(1,970,847)	(271,383,521)	(173,441,432)	(1,323,660)	(174,765,092)	(95,971,242)	(647,187)	(96,618,429)
General Plant														
ED-AN	(37,906,505)	(37,906,505)												
ED-ID	(12,909,438)	(12,909,438)												
ED-WA	(24,091,177)	(24,091,177)												
7.4 CD-AA	(93,407,399)	(66,034,360)	(18,894,449)	(8,478,590)		(18,894,449)	(18,894,449)		(13,673,346)	(13,673,346)		(5,221,103)	(5,221,103)	
9.4 CD-AN	(8,145,015)	(6,326,885)	(1,818,130)			(1,818,130)	(1,818,130)		(1,315,726)	(1,315,726)		(502,404)	(502,404)	
9 CD-ID	(7,198,343)	(5,591,529)	(1,606,814)			(1,606,814)	(1,606,814)				(1,606,814)		(1,606,814)	
9 CD-WA	(9,909,509)	(7,697,508)	(2,212,001)			(2,212,001)	(2,212,001)	(2,212,001)		(2,212,001)				
8.4 GD-AA	(2,294,694)		(1,577,281)	(717,413)		(1,577,281)	(1,577,281)		(1,141,431)	(1,141,431)		(435,850)	(435,850)	
4 GD-AN	(3,723,295)		(3,723,295)			(3,723,295)	(3,723,295)		(2,694,437)	(2,694,437)		(1,028,858)	(1,028,858)	
GD-ID	(2,439,361)		(2,439,361)			(2,439,361)	(2,439,361)				(2,439,361)		(2,439,361)	
GD-WA	(11,761,226)		(11,761,226)			(11,761,226)	(11,761,226)	(11,761,226)		(11,761,226)				
GD-OR	(5,405,035)			(5,405,035)										
Total General Plant	(219,190,997)	(160,557,402)	(44,032,557)	(14,601,038)		(18,019,402)	(26,013,155)	(44,032,557)	(13,973,227)	(18,824,940)	(32,798,167)	(4,046,175)	(7,188,215)	(11,234,390)
Total Accumulated Depreciation	(2,265,638,484)	(1,783,198,943)	(333,957,922)	(148,481,619)		(287,432,076)	(46,525,846)	(333,957,922)	(187,414,659)	(32,818,242)	(220,232,901)	(100,017,417)	(13,707,604)	(113,725,021)

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	67.162%	32.838%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended July 31, 2022
Average of Monthly Averages Basis

Report ID:
G-AAMT-12A

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	(14,809,887)	(14,809,887)											
Misc Intangible Plt (303000)	ED-AN	(2,580,526)	(2,580,526)											
Total Production/Transmission		(17,390,413)	(17,390,413)											
Distribution														
Franchises (302000)	ED-WA	(296,132)	(296,132)											
Misc Intangible Plt (303000)	ED-WA	(60,760)	(60,760)											
Total Distribution		(356,892)	(356,892)											
General Plant - 303000														
7,4	CD-AA	(4,655,631)	(3,291,298)	(941,741)	(422,592)		(941,741)	(941,741)		(681,510)	(681,510)		(260,231)	(260,231)
9,4	CD-AN	(136,494)	(106,026)	(30,468)			(30,468)	(30,468)		(22,049)	(22,049)		(8,419)	(8,419)
	GD-ID	(146,462)		(146,462)			(146,462)	(146,462)					(146,462)	(146,462)
	GD-WA	(292,805)		(292,805)			(292,805)	(292,805)		(292,805)	(292,805)			
	GD-OR	(121,417)			(121,417)									
Total General Plant - 303000		(5,352,809)	(3,397,324)	(1,411,476)	(544,009)	(439,267)	(972,209)	(1,411,476)	(292,805)	(703,559)	(996,364)	(146,462)	(268,650)	(415,112)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(137,180,344)	(96,979,644)	(27,748,840)	(12,451,860)		(27,748,840)	(27,748,840)		(20,081,003)	(20,081,003)		(7,667,837)	(7,667,837)
9,4	CD-AN	(324,576)	(252,124)	(72,452)			(72,452)	(72,452)		(52,431)	(52,431)		(20,021)	(20,021)
9	CD-ID	10	8	2			2	2		0	0		2	2
9	CD-WA	(12,148,795)	(9,436,941)	(2,711,854)			(2,711,854)	(2,711,854)					0	0
	ED-AN	(11,855,386)	(11,855,386)											
	ED-ID	10	10											
	ED-WA	(1,161,316)	(1,161,316)											
8,4	GD-AA	(182,491)		(125,437)	(57,054)		(125,437)	(125,437)		(90,775)	(90,775)		(34,662)	(34,662)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(162,852,888)	(119,685,393)	(30,658,581)	(12,508,914)	(2,711,852)	(27,946,729)	(30,658,581)	(2,711,854)	(20,224,209)	(22,936,063)	2	(7,722,520)	(7,722,518)
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
9	CD-WA	0	0	0			0	0		0	0		0	0
4	ED-AN	(772,818)	(772,818)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(772,818)	(772,818)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization														
		(186,725,820)	(141,602,840)	(32,070,057)	(13,052,923)	(3,151,119)	(28,918,938)	(32,070,057)	(3,004,659)	(20,927,768)	(23,932,427)	(146,460)	(7,991,170)	(8,137,630)

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-12A
For Twelve Months 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	885,669	122,224	362,279	401,166	885,669	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,072,102	0	0	0	0	3,072,102	0	0	0	0	0	
99		GD-OR / AS	845,501	0	0	0	0	0	0	0	845,501	0	845,501	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,921,100	0	0	8,427,622	8,427,622	0	0	2,411,400	2,411,400	0	1,082,078	1,082,078
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	
		TOTAL ACCOUNT	18,714,771	811,815	701,906	9,345,672	10,859,393	3,270,267	97,597	2,559,935	5,927,799	845,501	1,082,078	1,927,579
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	19,679,167	8,294,958	2,796,411	8,587,798	19,679,167	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,388,874	0	0	0	0	25,388,874	0	0	25,388,874	0	0	
99		GD-OR / AS	4,140,970	0	0	0	0	0	0	0	4,140,970	0	4,140,970	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,209,364	0	0	90,637,610	90,637,610	0	0	25,934,190	25,934,190	0	11,637,564	11,637,564
9		CD-WA / ID / AN	30,506,325	9,431,021	6,028,328	8,237,354	23,696,703	2,710,153	1,732,335	2,367,134	6,809,622	0	0	
		TOTAL ACCOUNT	207,924,700	17,725,979	8,824,739	107,462,762	134,013,480	28,099,027	1,732,335	28,301,324	58,132,686	4,140,970	11,637,564	15,778,534
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,209,903	462,458	7,798	1,739,647	2,209,903	0	0	0	0	0	0	
99		GD-WA / ID / AN	144,609	0	0	0	0	144,609	0	0	144,609	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	321,414	0	0	0	0	0	0	220,927	220,927	0	100,487	
7		CD-AA	74,078,812	0	0	52,370,016	52,370,016	0	0	14,984,662	14,984,662	0	6,724,134	
9		CD-WA / ID / AN	5,926,738	4,341,841	7,656	254,274	4,603,771	1,247,697	2,200	73,070	1,322,967	0	0	
		TOTAL ACCOUNT	82,693,585	4,804,299	15,454	54,363,937	59,183,690	1,392,306	2,200	15,278,659	16,673,165	12,109	6,824,621	6,836,730
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	56,541,753	24,881,029	11,104,648	20,556,076	56,541,753	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,722,705	0	0	0	0	10,049,859	3,095,260	2,577,586	15,722,705	0	0	
99		GD-OR / AS	4,679,045	0	0	0	0	0	0	0	4,679,045	0	4,679,045	
8		GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	
7		CD-AA	7,578,840	0	0	5,357,861	5,357,861	0	0	1,533,048	1,533,048	0	687,931	
9		CD-WA / ID / AN	6,998,567	1,673,586	832,341	2,930,420	5,436,347	480,931	239,186	842,103	1,562,220	0	0	
		TOTAL ACCOUNT	91,618,098	26,554,615	11,936,989	28,844,357	67,335,961	10,530,790	3,334,446	5,019,540	18,884,776	4,679,045	718,316	5,397,361

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	472,780	58,866	0	413,914	472,780	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	5,333,660	345,805	192,898	3,604,377	4,143,080	99,373	55,432	1,035,775	1,190,580	0	0	0	0
		TOTAL ACCOUNT	6,062,108	404,671	192,898	4,027,144	4,624,713	321,726	55,432	1,038,308	1,415,466	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,388,150	1,149,004	321,156	5,917,990	7,388,150	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,409,612	0	0	0	0	2,540,659	367,688	501,265	3,409,612	0	0	0	0
99		GD-OR / AS	956,394	0	0	0	0	0	0	0	0	956,394	0	956,394	
8		GD-AA	5,641,949	0	0	0	0	0	0	3,878,050	3,878,050	0	1,763,899	1,763,899	
7		CD-AA	14,901,359	0	0	10,534,516	10,534,516	0	0	3,014,247	3,014,247	0	1,352,596	1,352,596	
9		CD-WA / ID / AN	2,003,685	20,327	753,313	782,783	1,556,423	5,841	216,476	224,945	447,262	0	0	0	0
		TOTAL ACCOUNT	34,301,149	1,169,331	1,074,469	17,235,289	19,479,089	2,546,500	584,164	7,618,507	10,749,171	956,394	3,116,495	4,072,889	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,743,107	399,497	15,791	2,327,819	2,743,107	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	201,152	0	0	0	0	106,235	0	94,917	201,152	0	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	226,824	0	0	0	0	0	0	155,910	155,910	0	70,914	70,914	
7		CD-AA	1,498,083	0	0	1,059,070	1,059,070	0	0	303,032	303,032	0	135,981	135,981	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,687,752	399,497	15,791	3,386,889	3,802,177	106,235	0	553,859	660,094	18,586	206,895	225,481	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	30,121,599	13,526,329	8,819,784	7,775,486	30,121,599	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,220,772	0	0	0	0	2,536,596	863,587	820,589	4,220,772	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	
		TOTAL ACCOUNT	36,376,394	13,778,071	9,212,232	8,640,331	31,630,634	2,608,938	976,363	1,068,655	4,653,956	43,834	47,970	91,804
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,553,122	12,497,098	6,529,004	29,527,020	48,553,122	0	0	0	0	0	0	
99		GD-WA / ID / AN	914,803	0	0	0	0	614,348	298,502	1,953	914,803	0	0	
99		GD-OR / AS	755,662	0	0	0	0	0	0	0	0	755,662	0	
8		GD-AA	254,603	0	0	0	0	0	0	175,004	175,004	0	79,599	
7		CD-AA	84,245,962	0	0	59,557,683	59,557,683	0	0	17,041,273	17,041,273	0	7,647,006	
9		CD-WA / ID / AN	18,463,928	9,992,273	2,882,005	1,468,132	14,342,410	2,871,437	828,190	421,891	4,121,518	0	0	
		TOTAL ACCOUNT	153,188,080	22,489,371	9,411,009	90,552,835	122,453,215	3,485,785	1,126,692	17,640,121	22,252,598	755,662	7,726,605	8,482,267
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	284,624	0	6,846	277,778	284,624	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	8,812	0	0	0	0	0	0	0	0	8,812	0	
8		GD-AA	111	0	0	0	0	0	0	76	76	0	35	
7		CD-AA	692,762	0	0	489,748	489,748	0	0	140,132	140,132	0	62,882	
9		CD-WA / ID / AN	12,097	0	6,659	2,737	9,396	0	1,914	787	2,701	0	0	
		TOTAL ACCOUNT	998,406	0	13,505	770,263	783,768	0	1,914	140,995	142,909	8,812	62,917	71,729
		TOTAL GENERAL PLANT	636,681,830	88,137,649	41,398,992	324,746,266	454,282,907	52,361,574	7,911,143	79,219,903	139,492,620	11,481,705	31,424,598	42,906,303

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-12A
For Twelve Months 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	11,964,186	319,716	0	11,644,470	11,964,186	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,112	0	0	0	0	1,022,566	771,546	0	1,794,112	0	0	
99		GD-OR / AS	425,126	0	0	0	0	0	0	0	0	425,126	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,126	
7		CD-AA	6,222,499	0	0	4,398,996	4,398,996	0	0	1,258,687	1,258,687	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	20,599,981	319,716	0	16,194,206	16,513,922	1,022,566	771,546	1,302,005	3,096,117	425,126	564,816	989,942
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	24,554,929	2,583,230	(42)	21,971,741	24,554,929	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	443,292	0	0	0	0	0	0	304,701	304,701	0	138,591	
7		CD-AA	143,716,196	0	0	101,600,165	101,600,165	0	0	29,070,912	29,070,912	0	13,045,119	
9		CD-WA / ID / AN	773,219	101,390	(39)	499,270	600,621	29,136	(11)	143,473	172,598	0	0	
		TOTAL ACCOUNT	169,487,636	2,684,620	(81)	124,071,176	126,755,715	29,136	(11)	29,519,086	29,548,211	0	13,183,710	13,183,710
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	1,416,678	0	0	1,416,678	1,416,678	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	8,382,774	0	0	5,926,202	5,926,202	0	0	1,695,668	1,695,668	0	760,904	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	9,799,452	0	0	7,342,880	7,342,880	0	0	1,695,668	1,695,668	0	760,904	760,904
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	3,834,658	0	0	3,834,658	3,834,658	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	3,834,658	0	0	3,834,658	3,834,658	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	98,271,738	0	0	69,473,205	69,473,205	0	0	19,878,407	19,878,407	0	8,920,126	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,271,738	0	0	69,473,205	69,473,205	0	0	19,878,407	19,878,407	0	8,920,126	8,920,126

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months 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	29,187,469	0	0	20,634,081	20,634,081	0	0	5,904,041	5,904,041	0	2,649,347	2,649,347
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,187,469	0	0	20,634,081	20,634,081	0	0	5,904,041	5,904,041	0	2,649,347	2,649,347
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,659,567	1,659,567	0	0	1,659,567	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	1,635,509	0	0	1,156,223	1,156,223	0	0	330,831	330,831	0	148,455	148,455
9		CD-WA / ID / AN	18,580,278	14,432,788	0	0	14,432,788	4,147,490	0	0	4,147,490	0	0	0
		TOTAL ACCOUNT	21,875,354	16,092,355	0	1,156,223	17,248,578	4,147,490	0	330,831	4,478,321	0	148,455	148,455
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	82,245	0	0	82,245	82,245	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	7,159,779	0	0	5,061,606	5,061,606	0	0	1,448,280	1,448,280	0	649,893	649,893
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	7,242,024	0	0	5,143,851	5,143,851	0	0	1,448,280	1,448,280	0	649,893	649,893
	TOTAL		360,298,312	19,096,691	(81)	247,850,280	266,946,890	5,199,192	771,535	60,078,318	66,049,045	425,126	26,877,251	27,302,377

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-12A
COMMON ACCUMULATED DEFERRED FIT		
For Twelve Months 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	(78,906,254)	(55,782,776)	(15,961,157)	(7,162,321)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(855,138)	(664,254)	(190,884)	0
7	282919 CD-AA	(3,931,264)	(2,779,207)	(795,216)	(356,841)
7	283750 CD-AA	344,081	243,248	69,601	31,232
	Total	<u>(83,348,575)</u>	<u>(58,982,989)</u>	<u>(16,877,656)</u>	<u>(7,487,930)</u>

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 Twelve Months Ended July 31, 2022
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

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	5,166,084	5,166,084	0	0	0	0	5,166,084
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	134	134	0	0	0	0	134
7/4	154550 Supply Chain Average Cost Variance	0	0	(326)	(326)	0	0	0	0	(326)
7/4	154560 Supply Chain Invoice Price Variance	0	0	32	32	0	0	0	0	32
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	61,963,799	28,393,204	0	90,357,003	60,800,880	27,552,587	1,162,919	840,617	0
TOTAL		61,963,799	28,393,204	5,165,924	95,522,927	60,800,880	27,552,587	1,162,919	840,617	5,165,924

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%