

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	45,423,612	31,984,540	13,439,072
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>45,423,612</u>	<u>31,984,540</u>	<u>13,439,072</u>
G-APL	Gas Net Adjusted Rate Base	<u>665,370,776</u>	<u>473,320,452</u>	<u>192,050,324</u>
	RATE OF RETURN	<u>6.827%</u>	<u>6.757%</u>	<u>6.998%</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 June 30, 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	07-01-2021 thru 06-30-2022	266,330 100.000%	174,787 65.628%	91,543 34.372%
3	G-OPS	Direct Distribution Operating Expense Percent	07-01-2021 thru 06-30-2022	13,266,572 100.000%	9,501,867 71.623%	3,764,705 28.377%
	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	07-01-2021 thru 06-30-2022	304,176,574 100.000%	204,243,408 67.146%	99,933,166 32.854%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 2022
Average of Monthly Averages Basis

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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%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 2022
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 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	07-01-2021 thru 06-30-2022	29,175,186 100.000%	20,756,033 71.143%	8,419,153 28.857%	
12	Net Gas Plant (before ADFIT) - AMA Percent	06-01-2021 thru 06-30-2022	777,629,404 100.000%	549,625,617 70.680%	228,003,787 29.320%	
13	G-PLT Net Gas General Plant - AMA Percent	06-01-2021 thru 06-30-2022	95,584,709 100.000%	77,038,006 80.597%	18,546,703 19.403%	
14	Net Allocated Schedule M's - AMA Percent	07-01-2021 thru 06-30-2022	-47,850,261 100.000%	-33,603,507 70.226%	-14,246,754 29.774%	
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 June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	176,734,388	0	176,734,388	124,655,445	0	124,655,445	52,078,943	0	52,078,943
99 4812XX	Commercial - Firm & Interruptible	82,324,299	0	82,324,299	59,514,856	0	59,514,856	22,809,443	0	22,809,443
99 4813XX	Industrial-Firm	3,007,755	0	3,007,755	1,830,490	0	1,830,490	1,177,265	0	1,177,265
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	414,894	0	414,894	382,247	0	382,247	32,647	0	32,647
99 499XXX	Unbilled Revenue	404,133	0	404,133	365,743	0	365,743	38,390	0	38,390
	TOTAL SALES TO ULTIMATE CUSTOMERS	262,885,469	0	262,885,469	186,748,781	0	186,748,781	76,136,688	0	76,136,688
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	81,059,903	0	81,059,903	54,121,739	0	54,121,739	26,938,164	0	26,938,164
4 488000	Miscellaneous Service Revenues	6,969	0	6,969	2,505	0	2,505	4,464	0	4,464
99 4893XX	Transportation Revenues	5,756,045	0	5,756,045	5,161,257	0	5,161,257	594,788	0	594,788
99 493000	Rent from Gas Property	1,000	0	1,000	974	0	974	26	0	26
4 495XXX	Other Gas Revenues	5,570,694	613,567	6,184,261	3,858,407	444,020	4,302,427	1,712,287	169,547	1,881,834
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	92,394,611	613,567	93,008,178	63,144,882	444,020	63,588,902	29,249,729	169,547	29,419,276
	TOTAL GAS REVENUES	355,280,080	613,567	355,893,647	249,893,663	444,020	250,337,683	105,386,417	169,547	105,555,964
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	192,399,263	0	192,399,263	127,940,503	0	127,940,503	64,458,760	0	64,458,760
99 808XXX	Net Natural Gas Storage Transactions	(8,523,254)	0	(8,523,254)	(5,266,019)	0	(5,266,019)	(3,257,235)	0	(3,257,235)
99 811000	Gas Used for Products Extraction	(878,595)	0	(878,595)	(585,751)	0	(585,751)	(292,844)	0	(292,844)
10 813000	Other Gas Expenses	204,278	879,148	1,083,426	204,278	589,873	794,151	0	289,275	289,275
99 813010	Gas Technology Institute (GTI) Expenses	125,475	0	125,475	86,950	0	86,950	38,525	0	38,525
	TOTAL PRODUCTION EXPENSES	183,327,167	879,148	184,206,315	122,379,961	589,873	122,969,834	60,947,206	289,275	61,236,481
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	293	293	0	200	200	0	93	93
1 824000	Other Expenses	0	828,622	828,622	0	566,197	566,197	0	262,425	262,425
1 837000	Other Equipment	0	1,366,871	1,366,871	0	933,983	933,983	0	432,888	432,888
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,195,786	2,195,786	0	1,500,380	1,500,380	0	695,406	695,406
G-DEPX	Depreciation Expense-Underground Storage	0	707,748	707,748	0	483,604	483,604	0	224,144	224,144
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	1,016,487	1,016,487	0	694,565	694,565	0	321,922	321,922
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,212,273	3,212,273	0	2,194,945	2,194,945	0	1,017,328	1,017,328

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	793,351	1,499,087	2,292,438	639,076	1,073,691	1,712,767	154,275	425,396	579,671
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,443,442	963,844	4,407,286	2,308,506	690,334	2,998,840	1,134,936	273,510	1,408,446
3	875000	Measuring & Reg Sta Exp-General	165,488	0	165,488	111,226	0	111,226	54,262	0	54,262
3	876000	Measuring & Reg Sta Exp-Industrial	4,626	0	4,626	3,356	0	3,356	1,270	0	1,270
3	877000	Measuring & Reg Sta Exp-City Gate	91,605	0	91,605	43,602	0	43,602	48,003	0	48,003
3	878000	Meter & House Regulator Expenses	729,241	0	729,241	458,576	0	458,576	270,665	0	270,665
3	879000	Customer Installation Expenses	1,564,145	78,857	1,643,002	996,297	56,480	1,052,777	567,848	22,377	590,225
3	880000	Other Expenses	1,492,750	445,693	1,938,443	1,209,824	319,219	1,529,043	282,926	126,474	409,400
3	881000	Rents	32	(19,499)	(19,467)	32	(13,966)	(13,934)	0	(5,533)	(5,533)
	MAINTENANCE										
3	885000	Supervision & Engineering	27,197	3,095	30,292	8,268	2,217	10,485	18,929	878	19,807
3	887000	Mains	1,270,806	0	1,270,806	965,720	0	965,720	305,086	0	305,086
3	889000	Measuring & Reg Sta Exp-General	231,247	31,611	262,858	190,053	22,641	212,694	41,194	8,970	50,164
3	890000	Measuring & Reg Sta Exp-Industrial	20,608	2,617	23,225	12,787	1,874	14,661	7,821	743	8,564
3	891000	Measuring & Reg Sta Exp-City Gate	90,283	7,616	97,899	69,691	5,455	75,146	20,592	2,161	22,753
3	892000	Services	1,817,630	0	1,817,630	1,500,240	0	1,500,240	317,390	0	317,390
3	893000	Meters & House Regulators	1,523,190	725,444	2,248,634	984,419	519,585	1,504,004	538,771	205,859	744,630
3	894000	Other Equipment	932	189,043	189,975	194	135,398	135,592	738	53,645	54,383
	TOTAL DISTRIBUTION OPERATING EXP		13,266,573	3,927,408	17,193,981	9,501,867	2,812,928	12,314,795	3,764,706	1,114,480	4,879,186
G-DEPX		Depreciation Expense-Distribution	21,825,998	57,429	21,883,427	15,131,454	38,561	15,170,015	6,694,544	18,868	6,713,412
G-OTX		Taxes Other Than FIT	20,164,522	0	20,164,522	17,172,534	0	17,172,534	2,991,988	0	2,991,988
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		41,990,520	57,429	42,047,949	32,303,988	38,561	32,342,549	9,686,532	18,868	9,705,400
	TOTAL DISTRIBUTION EXPENSES		55,257,093	3,984,837	59,241,930	41,805,855	2,851,489	44,657,344	13,451,238	1,133,348	14,584,586

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	101,411	101,411	0	66,554	66,554	0	34,857	34,857
2	902000	Meter Reading Expenses	360,519	89,115	449,634	253,065	58,484	311,549	107,454	30,631	138,085
2	903XXX	Customer Records & Collection Expenses	442,174	4,574,276	5,016,450	203,556	3,002,006	3,205,562	238,618	1,572,270	1,810,888
2	904000	Uncollectible Accounts	472,776	0	472,776	293,501	0	293,501	179,275	0	179,275
2	905000	Misc Customer Accounts	0	78,782	78,782	0	51,703	51,703	0	27,079	27,079
TOTAL CUSTOMER ACCOUNTS EXPENSES			1,275,469	4,843,584	6,119,053	750,122	3,178,747	3,928,869	525,347	1,664,837	2,190,184
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	11,330,661	81,372	11,412,033	9,755,551	53,403	9,808,954	1,575,110	27,969	1,603,079
2	909000	Advertising	99,690	282,143	381,833	74,391	185,165	259,556	25,299	96,978	122,277
2	910000	Misc Customer Service & Info Exp	0	175,131	175,131	0	114,935	114,935	0	60,196	60,196
TOTAL CUSTOMER SERVICE & INFO EXP			11,430,351	538,646	11,968,997	9,829,942	353,503	10,183,445	1,600,409	185,143	1,785,552
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	144,621	9,449,433	9,594,054	104,217	6,838,271	6,942,488	40,404	2,611,162	2,651,566
4	921000	Office Supplies & Expenses	681	1,214,338	1,215,019	681	878,780	879,461	0	335,558	335,558
4	922000	Admin. Expenses Transferred - Credit	0	(16,331)	(16,331)	0	(11,818)	(11,818)	0	(4,513)	(4,513)
4	923000	Outside Services Employed	185,597	3,509,598	3,695,195	100,269	2,539,791	2,640,060	85,328	969,807	1,055,135
4	924000	Property Insurance Premium	0	517,193	517,193	0	374,277	374,277	0	142,916	142,916
4	925XXX	Injuries and Damages	19,658	1,520,302	1,539,960	14,731	1,100,197	1,114,928	4,927	420,105	425,032
4	926XXX	Employee Pensions and Benefits	2,066,538	5,284,188	7,350,726	1,539,991	3,824,008	5,363,999	526,547	1,460,180	1,986,727
4	928000	Regulatory Commission Expenses	662,037	214,350	876,387	511,935	155,119	667,054	150,102	59,231	209,333
4	930000	Miscellaneous General Expenses	30,044	1,352,324	1,382,368	23,280	978,636	1,001,916	6,764	373,688	380,452
4	931000	Rents	0	126,874	126,874	0	91,815	91,815	0	35,059	35,059
4	935000	Maintenance of General Plant	698,404	3,115,276	3,813,680	606,635	2,254,432	2,861,067	91,769	860,844	952,613
TOTAL ADMIN & GEN OPERATING EXP			3,807,580	26,287,545	30,095,125	2,901,739	19,023,508	21,925,247	905,841	7,264,037	8,169,878

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,745,169	4,838,843	6,584,012	1,600,689	3,501,726	5,102,415	144,480	1,337,117	1,481,597
G-AMTX	Amortization Expense - General Plant - 303000	39,647	86,086	125,733	24,860	62,298	87,158	14,787	23,788	38,575
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	828,148	9,019,953	9,848,101	828,149	6,527,470	7,355,619	(1)	2,492,483	2,492,482
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	81,297	0	81,297	0	0	0	81,297	0	81,297
99 407306	Regulatory Debit - AMI Amortization	704,075	0	704,075	704,075	0	704,075	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti:	268,054	0	268,054	268,054	0	268,054	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	55,262	249,959	305,221	44,180	176,671	220,851	11,082	73,288	84,370
99 407314	Regulatory Debit - FISERVE Amortization	599,331	0	599,331	467,386	0	467,386	131,945	0	131,945
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:	41,666	0	41,666	41,666	0	41,666	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	(870,521)	0	(870,521)	0	0	0	(870,521)	0	(870,521)
99 407419	Amortization AFUDC Equity Tax Credit	(852,705)	0	(852,705)	(470,934)	0	(470,934)	(381,771)	0	(381,771)
99 407436	Regulatory Deferral - AMI	(842,047)	0	(842,047)	(842,047)	0	(842,047)	0	0	0
99 407447	Regulatory Deferral - COVID-19	5,276	0	5,276	5,276	0	5,276	0	0	0
G-OTX	Taxes Other Than FIT--A&G	595,192	1,191,314	1,786,506	434,045	862,118	1,296,163	161,147	329,196	490,343
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	4,551,098	15,386,155	19,937,253	5,240,042	11,130,283	16,370,325	(688,944)	4,255,872	3,566,928
	TOTAL ADMIN & GENERAL EXPENSES	8,358,678	41,673,700	50,032,378	8,141,781	30,153,791	38,295,572	216,897	11,519,909	11,736,806
	TOTAL EXPENSES BEFORE FIT	259,648,758	55,132,188	314,780,946	182,907,661	39,322,348	222,230,009	76,741,097	15,809,840	92,550,937
	NET OPERATING INCOME (LOSS) BEFORE FIT			41,112,701			28,107,674			13,005,027
G-FIT	FEDERAL INCOME TAX			(5,325,565)			(3,544,118)			(1,781,447)
G-FIT	DEFERRED FEDERAL INCOME TAX			1,014,654			(332,748)			1,347,402
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			45,423,612			31,984,540			13,439,072

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers - AMA	100.000%	65.628%	34.372%
G-ALL 3	Direct Distribution Operating Expense	100.000%	71.623%	28.377%
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 June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	200,526	535,288	735,814	200,526	387,372	587,898	0	147,916	147,916
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,745,266	0	3,745,266	1,879,734	0	1,879,734
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	(25,967)	0	(25,967)	738,210	0	738,210	(764,177)	0	(764,177)
4	495329	Amortization Res Decoupling Deferral	(801,140)	0	(801,140)	(1,170,366)	0	(1,170,366)	369,226	0	369,226
4	495338	Non-Res Decoupling Deferred Rev	896,141	0	896,141	806,545	0	806,545	89,596	0	89,596
4	495339	Amortization Non-Res Decoupling	(323,867)	0	(323,867)	(461,773)	0	(461,773)	137,906	0	137,906
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	5,570,693	613,567	6,184,260	3,858,408	444,020	4,302,428	1,712,285	169,547	1,881,832

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 June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	208,179,891	0	208,179,891	138,949,360	0	138,949,360	69,230,531	0	69,230,531
1	804001	Pipeline Demand Costs	27,419,420	0	27,419,420	18,778,323	0	18,778,323	8,641,097	0	8,641,097
1	804002	Transport Variable Charges	277,015	0	277,015	189,464	0	189,464	87,551	0	87,551
6	804010	Gas Costs - Fixed Hedge	(1,418)	0	(1,418)	(2,122)	0	(2,122)	704	0	704
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	465,867	0	465,867	310,783	0	310,783	155,084	0	155,084
6	804018	Merchandise Processing Fee	138,564	0	138,564	92,237	0	92,237	46,327	0	46,327
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	(25,267,861)	0	(25,267,861)	(16,845,707)	0	(16,845,707)	(8,422,154)	0	(8,422,154)
6	804700	Gas Costs - Offsystem Bookout	154,768	0	154,768	104,376	0	104,376	50,392	0	50,392
6	804711	Gas Costs - Offsystem Bookout Offset	(154,768)	0	(154,768)	(104,376)	0	(104,376)	(50,392)	0	(50,392)
6	804730	Gas Costs - Intracompany LDC Gas	7,306,120	0	7,306,120	4,835,611	0	4,835,611	2,470,509	0	2,470,509
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	4,978,373	0	4,978,373	3,754,925	0	3,754,925	1,223,448	0	1,223,448
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(31,096,708)	0	(31,096,708)	(22,122,371)	0	(22,122,371)	(8,974,337)	0	(8,974,337)
		TOTAL PURCHASED GAS COSTS	192,399,263	0	192,399,263	127,940,503	0	127,940,503	64,458,760	0	64,458,760

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	67.146%	32.854%
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 June 30, 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	118,423	81,372	199,795	67,300	53,403	120,703	51,123	27,969	79,092
99	908600	Public Purpose Tariff Rider Expense Offset	11,070,311	0	11,070,311	9,547,386	0	9,547,386	1,522,925	0	1,522,925
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	17,717	0	17,717	16,655	0	16,655	1,062	0	1,062
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			11,330,661	81,372	11,412,033	9,755,551	53,403	9,808,954	1,575,110	27,969	1,603,079

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.628%	34.372%
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 June 30, 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		4.680%	4.684%
	Total Cost of Debt		2.554%	2.556%
	Total Weighted Cost		2.554%	2.556%
G-APL	Net Rate Base	665,370,776	473,320,452	192,050,324
	Interest Deduction for FIT Calculation	16,997,410	12,088,604	4,908,806
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 June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	355,893,647	250,337,683	105,555,964
G-OPS	Operating & Maintenance Expense	251,779,257	172,822,570	78,956,687
G-OPS	Book Deprec/Amort and Reg Amortizations	40,741,922	30,727,781	10,014,141
G-OTX	Taxes Other than FIT	22,259,767	18,679,658	3,580,109
	Net Operating Income Before FIT	41,112,701	28,107,674	13,005,027
G-INT	Less: Interest Expense	16,997,410	12,088,604	4,908,806
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,758)	0	(4,758)
G-SCM	Schedule M Adjustments	(49,470,368)	(32,895,822)	(16,574,546)
	Taxable Net Operating Income	(25,359,835)	(16,876,752)	(8,483,083)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,325,565)	(3,544,118)	(1,781,447)
G-DTE	Deferred FIT	7,957,761	5,639,899	2,317,862
G-DTE	Customer Tax Credit Amortization	(6,943,107)	(5,972,647)	(970,460)
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(4,310,911)	(3,876,866)	(434,045)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended June 30, 2022
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	24,438,963	14,710,060	39,149,023	17,585,152	10,613,659	28,198,811	6,853,811	4,096,401	10,950,212
12	997001	Contributions In Aid of Construction	0	1,575,897	1,575,897	0	1,113,844	1,113,844	0	462,053	462,053
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	496,353	496,353	0	350,822	350,822	0	145,531	145,531
99	997010	Deferred Gas Credit and Refunds	(26,118,335)	937,500	(25,180,835)	(18,367,446)	662,625	(17,704,821)	(7,750,889)	274,875	(7,476,014)
12	997016	Redemption Expense Amortization	0	69,738	69,738	0	49,291	49,291	0	20,447	20,447
99	997018	DSM Tariff Rider	(2,288,174)	682	(2,287,492)	(1,463,017)	482	(1,462,535)	(825,157)	200	(824,957)
12	997020	FAS87 Current Pension Accrual	0	(1,746,122)	(1,746,122)	0	(1,234,159)	(1,234,159)	0	(511,963)	(511,963)
12	997027	Customer Uncollectibles	787,623	(1,278,637)	(491,014)	541,248	(903,741)	(362,493)	246,375	(374,896)	(128,521)
99	997031	Decoupling Mechanism	254,832	0	254,832	87,385	0	87,385	167,447	0	167,447
12	997032	Interest Rate Swaps	0	(5,978,154)	(5,978,154)	0	(4,225,359)	(4,225,359)	0	(1,752,795)	(1,752,795)
12	997035	Leases	0	15,348	15,348	0	11,107	11,107	0	4,241	4,241
12	997048	AFUDC	0	(379,809)	(379,809)	0	(268,449)	(268,449)	0	(111,360)	(111,360)
12	997049	Tax Depreciation	0	(38,096,199)	(38,096,199)	0	(26,926,393)	(26,926,393)	0	(11,169,806)	(11,169,806)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	17,717	0	17,717	16,655	0	16,655	1,062	0	1,062
12	997080	Book Transportation Depreciation	0	3,291,216	3,291,216	0	2,326,231	2,326,231	0	964,985	964,985
12	997081	Deferred Compensation	0	(21,607)	(21,607)	0	(15,272)	(15,272)	0	(6,335)	(6,335)
4	997082	Meal Disallowances	0	12,456	12,456	0	9,014	9,014	0	3,442	3,442
12	997083	Paid Time Off	0	207,177	207,177	0	146,433	146,433	0	60,744	60,744
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	(9,400,000)	(9,400,000)	0	(6,643,920)	(6,643,920)	0	(2,756,080)	(2,756,080)
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	171,747	0	171,747	171,747	0	171,747	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	599,331	0	599,331	467,386	0	467,386	131,945	0	131,945
12	997111	Capitalized Transportation	0	(67,034)	(67,034)	0	(47,380)	(47,380)	0	(19,654)	(19,654)
12	997114	AFUDC Debt CWIP	0	116,259	116,259	0	82,172	82,172	0	34,087	34,087
12	997115	AFUDC Equity DFIR Deferral	(834,094)	0	(834,094)	(470,934)	0	(470,934)	(363,160)	0	(363,160)
12	997118	Depreciation Study Deferral	(789,225)	0	(789,225)	0	0	0	(789,225)	0	(789,225)
12	997119	AFUDC Tax CPI	0	579,623	579,623	0	409,678	409,678	0	169,945	169,945
12	997120	Transportation Tax Disallowance	0	24,078	24,078	0	17,018	17,018	0	7,060	7,060
12	997125	COVID-19	4,867	0	4,867	4,867	0	4,867	0	0	0
12	997126	Prepaid Expenses	0	(8,905)	(8,905)	0	(6,294)	(6,294)	0	(2,611)	(2,611)
12	997127	CARES Act SS Deferral	0	(424,879)	(424,879)	0	(300,304)	(300,304)	0	(124,575)	(124,575)
12	997128	Meters Expensed	0	(6,935,304)	(6,935,304)	0	(4,901,873)	(4,901,873)	0	(2,033,431)	(2,033,431)
12	997129	Mixed Service Costs (IDD#5)	0	(5,550,000)	(5,550,000)	0	(3,922,740)	(3,922,740)	0	(1,627,260)	(1,627,260)
		TOTAL SCHEDULE M ADJUSTMENTS	(1,620,105)	(47,850,263)	(49,470,368)	707,686	(33,603,508)	(32,895,822)	(2,327,791)	(14,246,755)	(16,574,546)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers - AMA	100.000%	65.628%	34.372%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	67.146%	32.854%
G-ALL	11	Book Depreciation	100.000%	71.143%	28.857%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.680%	29.320%
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 June 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	3,791,433	2,679,785	1,111,648
99	410100	Deferred Federal Income Tax Exp	5,988,637	4,134,117	1,854,520
		SUBTOTAL	9,780,070	6,813,902	2,966,168
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,375,030)	(1,678,641)	(696,389)
99	411100	Deferred Federal Income Tax Exp	(1,015,170)	(590,188)	(424,982)
		SUBTOTAL	(3,390,200)	(2,268,829)	(1,121,371)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,567,891	1,094,826	473,065
		SUBTOTAL	1,567,891	1,094,826	473,065
		Total Deferred Federal Income Tax Expense	7,957,761	5,639,899	2,317,862
99	411193	Customer Tax Credit Amortization	(6,943,107)	(5,972,647)	(970,460)
		SUBTOTAL	(6,943,107)	(5,972,647)	(970,460)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.680%	29.320%
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 June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		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	7,251,760	0	7,251,760	7,251,760	0	7,251,760	0	0	0
99	408120	Municipal Occupation & License Tax	7,962,021	0	7,962,021	6,635,189	0	6,635,189	1,326,832	0	1,326,832
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,968,164	0	4,968,164	3,285,365	0	3,285,365	1,682,799	0	1,682,799
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	(4,768)	0	(4,768)	0	0	0	(4,768)	0	(4,768)
		TOTAL DISTRIBUTION TAX	20,164,522	0	20,164,522	17,172,534	0	17,172,534	2,991,988	0	2,991,988
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	595,192	1,191,314	1,786,506	434,045	862,118	1,296,163	161,147	329,196	490,343
		TOTAL A&G TAX	595,192	1,191,314	1,786,506	434,045	862,118	1,296,163	161,147	329,196	490,343
		TOTAL TAXES OTHER THAN FIT	20,759,714	1,500,053	22,259,767	17,606,579	1,073,079	18,679,658	3,153,135	426,974	3,580,109

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 June 30, 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
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,112	1,302,007	3,096,119	1,022,509	942,223	1,964,732	771,603	359,784	1,131,387
4	3031XX	Misc Intangible IT Plant (3031XX)	4,172,083	58,639,496	62,811,579	4,172,117	42,435,644	46,607,761	(34)	16,203,852	16,203,818
TOTAL INTANGIBLE PLANT			5,966,195	59,941,503	65,907,698	5,194,626	43,377,867	48,572,493	771,569	16,563,636	17,335,205
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	2,420,695	2,420,695	0	1,654,061	1,654,061	0	766,634	766,634
1	352XXX	Wells	0	23,044,500	23,044,500	0	15,746,307	15,746,307	0	7,298,193	7,298,193
1	353000	Lines	0	2,058,912	2,058,912	0	1,406,855	1,406,855	0	652,057	652,057
1	354000	Compressor Station Equipment	0	14,936,451	14,936,451	0	10,206,077	10,206,077	0	4,730,374	4,730,374
1	355000	Measuring & Regulating Equipment	0	1,545,084	1,545,084	0	1,055,756	1,055,756	0	489,328	489,328
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,558,926	2,558,926	0	1,748,514	1,748,514	0	810,412	810,412
TOTAL UNDERGROUND STORAGE PLANT			0	48,401,714	48,401,714	0	33,105,700	33,105,700	0	15,296,014	15,296,014
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	652,601	0	652,601	491,447	0	491,447	161,154	0	161,154
6	375000	Structures & Improvements	1,548,319	0	1,548,319	899,516	0	899,516	648,803	0	648,803
6	376000	Mains	433,819,066	2,518,805	436,337,871	288,746,438	1,691,277	290,437,715	145,072,628	827,528	145,900,156
6	378000	Measuring & Reg Station Equip-General	7,133,130	0	7,133,130	4,570,421	0	4,570,421	2,562,709	0	2,562,709
6	379000	Measuring & Reg Station Equip-City Gate	6,551,427	0	6,551,427	1,913,616	0	1,913,616	4,637,811	0	4,637,811
6	380000	Services	319,669,871	0	319,669,871	219,774,819	0	219,774,819	99,895,052	0	99,895,052
6	381XXX	Meters	111,335,380	0	111,335,380	79,364,547	0	79,364,547	31,970,833	0	31,970,833
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	4,035,883	0	4,035,883	2,983,819	0	2,983,819	1,052,064	0	1,052,064
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			884,834,272	2,518,805	887,353,077	598,808,548	1,691,277	600,499,825	286,025,724	827,528	286,853,252
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,368,061	2,560,001	5,928,062	3,270,464	1,852,596	5,123,060	97,597	707,405	805,002
4	390XXX	Structures & Improvements	29,893,737	28,267,840	58,161,577	28,163,317	20,456,588	48,619,905	1,730,420	7,811,252	9,541,672
4	391XXX	Office Furniture & Equipment	1,395,937	15,369,142	16,765,079	1,393,748	11,122,187	12,515,935	2,189	4,246,955	4,249,144
4	392XXX	Transportation Equipment	13,842,650	5,012,097	18,854,747	10,547,196	3,627,104	14,174,300	3,295,454	1,384,993	4,680,447
4	393000	Stores Equipment	376,091	1,037,241	1,413,332	320,852	750,620	1,071,472	55,239	286,621	341,860
4	394000	Tools, Shop & Garage Equipment	3,108,650	7,596,114	10,704,764	2,531,074	5,497,080	8,028,154	577,576	2,099,034	2,676,610
4	395XXX	Laboratory Equipment	106,200	552,595	658,795	106,200	399,896	506,096	0	152,699	152,699
4	396XXX	Power Operated Equipment	3,603,498	1,068,654	4,672,152	2,616,834	773,353	3,390,187	986,664	295,301	1,281,965
4	397XXX	Communications Equipment	4,610,343	17,482,793	22,093,136	3,478,344	12,651,773	16,130,117	1,131,999	4,831,020	5,963,019
4	398000	Miscellaneous Equipment	1,914	140,686	142,600	0	101,810	101,810	1,914	38,876	40,790
TOTAL GENERAL PLANT			60,307,081	79,087,163	139,394,244	52,428,029	57,233,007	109,661,036	7,879,052	21,854,156	29,733,208

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended June 30, 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	951,107,548	189,949,185	1,141,056,733	656,431,203	135,407,851	791,839,054	294,676,345	54,541,334	349,217,679
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,483,133)	(18,483,133)	0	(12,629,525)	(12,629,525)	0	(5,853,608)	(5,853,608)
G-ADEP		Distribution Plant	(267,467,124)	(1,966,041)	(269,433,165)	(171,992,703)	(1,320,118)	(173,312,821)	(95,474,421)	(645,923)	(96,120,344)
G-ADEP		General Plant	(17,941,903)	(25,867,632)	(43,809,535)	(13,903,401)	(18,719,629)	(32,623,030)	(4,038,502)	(7,148,003)	(11,186,505)
		TOTAL ACCUMULATED DEPRECIATION	(285,409,027)	(46,316,806)	(331,725,833)	(185,896,104)	(32,669,272)	(218,565,376)	(99,512,923)	(13,647,534)	(113,160,457)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(435,900)	(965,078)	(1,400,978)	(290,720)	(698,398)	(989,118)	(145,180)	(266,680)	(411,860)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,646,704)	(27,653,810)	(30,300,514)	(2,646,711)	(20,012,233)	(22,658,944)	7	(7,641,577)	(7,641,570)
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	(3,082,604)	(28,618,888)	(31,701,492)	(2,937,431)	(20,710,631)	(23,648,062)	(145,173)	(7,908,257)	(8,053,430)
		TOTAL ACCUMULATED DEPR/AMORT	(288,491,631)	(74,935,694)	(363,427,325)	(188,833,535)	(53,379,903)	(242,213,438)	(99,658,096)	(21,555,791)	(121,213,887)
		NET GAS UTILITY PLANT before DFIT	662,615,917	115,013,491	777,629,408	467,597,668	82,027,948	549,625,616	195,018,249	32,985,543	228,003,792
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,222,961)	(103,222,961)	0	(72,957,989)	(72,957,989)	0	(30,264,972)	(30,264,972)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(16,260,912)	(16,260,912)	0	(11,764,314)	(11,764,314)	0	(4,496,598)	(4,496,598)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(783,300)	(783,300)	0	(566,851)	(566,851)	0	(216,449)	(216,449)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	66,041	66,041	0	47,792	47,792	0	18,249	18,249
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(280,371)	(280,371)	0	(198,166)	(198,166)	0	(82,205)	(82,205)
		TOTAL ACCUMULATED DFIT	0	(120,481,503)	(120,481,503)	0	(85,439,528)	(85,439,528)	0	(35,041,975)	(35,041,975)
		NET GAS UTILITY PLANT	662,615,917	(5,468,012)	657,147,905	467,597,668	(3,411,580)	464,186,088	195,018,249	(2,056,432)	192,961,817

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	67.146%	32.854%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.680%	29.320%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	662,615,917	(5,468,012)	657,147,905	467,597,668	(3,411,580)	464,186,088	195,018,249	(2,056,432)	192,961,817
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(855,643)	0	(855,643)	(855,643)	0	(855,643)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,236,737	2,260,501	3,497,238	783,089	1,635,857	2,418,946	453,648	624,644	1,078,292
4	182318	Accumulated Amortization - AFUDC	(236,519)	(835,515)	(1,072,034)	(170,539)	(604,634)	(775,173)	(65,980)	(230,881)	(296,861)
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	15,205,424	15,205,424	0	10,389,866	10,389,866	0	4,815,558	4,815,558
1	164115	Gas Inventory--Clay Basin	0	110,147	110,147	0	79,710	79,710	0	30,437	30,437
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	2,619,020	0	2,619,020	2,619,020	0	2,619,020	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	6,270,470	0	6,270,470	6,270,470	0	6,270,470	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,255,864)	0	(1,255,864)	(1,255,864)	0	(1,255,864)	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	(37,334,671)	0	(37,334,671)	(25,557,364)	0	(25,557,364)	(11,777,307)	0	(11,777,307)
99	190393	ADFIT-Customer Tax Credit	7,840,280	0	7,840,280	5,367,046	0	5,367,046	2,473,234	0	2,473,234
99	235199	Customer Deposits	(782)	0	(782)	(782)	0	(782)	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	6,463,028	0	6,463,028	6,463,028	0	6,463,028	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,357,236)	0	(1,357,236)	(1,357,236)	0	(1,357,236)	0	0	0
C-WKC		Working Capital	2,363,578	0	2,363,578	1,413,455	0	1,413,455	950,123		950,123
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(14,248,760)	22,471,631	8,222,871	(6,282,478)	15,416,842	9,134,364	(7,966,282)	7,054,789	(911,493)
		NET RATE BASE	648,367,157	17,003,619	665,370,776	461,315,190	12,005,262	473,320,452	187,051,967	4,998,357	192,050,324

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 June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	3,219,028	3,219,028												
Steam (ED-ID)	4,361,055	4,361,055												
Steam (ED-WA)	11,844,777	11,844,777												
Hydro (ED-AN)	15,061,324	15,061,324												
Other (ED-AN)	10,955,259	10,955,259												
Total Electric Production	45,441,443	45,441,443												
Electric Transmission														
ED-AN	18,392,480	18,392,480												
ED-ID	394,408	394,408												
ED-WA	516,992	516,992												
Total Electric Transmission	19,303,880	19,303,880												
Electric Distribution														
ED-AN	84,963	84,963												
ED-ID	18,844,380	18,844,380												
ED-WA	35,909,595	35,909,595												
Total Electric Distribution	54,838,938	54,838,938												
Gas Underground Storage														
1 GD-AN	707,748		707,748			707,748	707,748		483,604	483,604		224,144	224,144	
GD-OR	124,019			124,019										
Total Gas Underground Storage	831,767		707,748	124,019		707,748	707,748		483,604	483,604		224,144	224,144	
Gas Distribution														
6 GD-AN	57,429		57,429			57,429	57,429		38,561	38,561		18,868	18,868	
GD-ID	6,694,544		6,694,544			6,694,544	6,694,544				6,694,544		6,694,544	
GD-WA	15,131,454		15,131,454			15,131,454	15,131,454	15,131,454		15,131,454				
GD-OR	10,016,613			10,016,613										
Total Gas Distribution	31,900,040		21,883,427	10,016,613		21,825,998	57,429	21,883,427	15,131,454	38,561	15,170,015	6,694,544	18,868	6,713,412
General Plant														
ED-AN	2,951,861	2,951,861												
ED-ID	506,610	506,610												
ED-WA	1,173,815	1,173,815												
7,4 CD-AA	21,771,093	15,391,074	4,403,857	1,976,162		4,403,857	4,403,857		3,186,939	3,186,939		1,216,918	1,216,918	
9,4 CD-AN	644,126	500,344	143,782			143,782	143,782		104,051	104,051		39,731	39,731	
9 CD-ID	475,499	369,358	106,141			106,141	106,141				106,141		106,141	
9 CD-WA	2,253,302	1,750,320	502,982			502,982	502,982	502,982		502,982				
8,4 GD-AA	377,788		259,676	118,112		259,676	259,676		187,920	187,920		71,756	71,756	
4 GD-AN	31,528		31,528			31,528	31,528		22,816	22,816		8,712	8,712	
GD-ID	38,339		38,339			38,339	38,339				38,339		38,339	
GD-WA	1,097,707		1,097,707			1,097,707	1,097,707	1,097,707		1,097,707				
GD-OR	204,092			204,092										
Total General Plant	31,525,760	22,643,382	6,584,012	2,298,366		1,745,169	4,838,843	6,584,012	1,600,689	3,501,726	5,102,415	144,480	1,337,117	1,481,597
Total Depreciation Expense	183,841,828	142,227,643	29,175,187	12,438,998		23,571,167	5,604,020	29,175,187	16,732,143	4,023,891	20,756,034	6,839,024	1,580,129	8,419,153

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	67.146%	32.854%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	917,639	917,639											
Misc Intangible Plt (303000) ED-AN	258,884	258,884											
Total Production/Transmission	1,176,523	1,176,523											
Distribution													
Franchises (302000) ED-WA	108,782	108,782											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	114,648	114,648											
General Plant - 303000													
7,4 CD-AA	414,841	293,272	83,914	37,655		83,914	83,914		60,726	60,726		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	14,787		14,787		14,787		14,787				14,787		14,787
GD-WA	24,860		24,860		24,860		24,860	24,860		24,860			
GD-OR	8,011			8,011									
Total General Plant - 303000	472,228	300,829	125,733	45,666	39,647	86,086	125,733	24,860	62,298	87,158	14,787	23,788	38,575
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	44,144,534	31,207,979	8,929,556	4,006,999		8,929,556	8,929,556		6,462,052	6,462,052		2,467,504	2,467,504
9,4 CD-AN	130,366	101,266	29,100			29,100	29,100		21,059	21,059		8,041	8,041
9,4 CD-ID	(3)	(2)	(1)		(1)		(1)				(1)		(1)
9,4 CD-WA	3,710,013	2,881,864	828,149		828,149		828,149	828,149		828,149			0
ED-AN	5,258,619	5,258,619											
ED-ID	(3)	(3)											
ED-WA	835,304	835,304											
8,4 GD-AA	89,178		61,297	27,881		61,297	61,297		44,359	44,359		16,938	16,938
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	54,168,008	40,285,027	9,848,101	4,034,880	828,148	9,019,953	9,848,101	828,149	6,527,470	7,355,619	(1)	2,492,483	2,492,482
Gas Underground Storage													
1 GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	422,989	422,989											
GD-OR	0			0									
Total General Plant- 390200, 396200	422,989	422,989	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	56,354,396	42,300,016	9,973,834	4,080,546	867,795	9,106,039	9,973,834	853,009	6,589,768	7,442,777	14,786	2,516,271	2,531,057

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 June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(74,715,799)	(74,715,799)												
Steam (ED-ID)	(93,097,510)	(93,097,510)												
Steam (ED-WA)	(177,518,422)	(177,518,422)												
Hydro (ED-AN)	(173,370,012)	(173,370,012)												
Other (ED-AN)	(159,032,338)	(159,032,338)												
Total Electric Production	(677,734,081)	(677,734,081)												
Electric Transmission														
ED-AN	(224,371,509)	(224,371,509)												
ED-ID	(10,322,242)	(10,322,242)												
ED-WA	(16,218,868)	(16,218,868)												
Total Electric Transmission	(250,912,619)	(250,912,619)												
Electric Distribution														
ED-AN	(412,190)	(412,190)												
ED-ID	(261,442,646)	(261,442,646)												
ED-WA	(422,261,531)	(422,261,531)												
Total Electric Distribution	(684,116,367)	(684,116,367)												
Gas Underground Storage														
1 GD-AN	(18,483,133)		(18,483,133)			(18,483,133)	(18,483,133)		(12,629,525)	(12,629,525)		(5,853,608)	(5,853,608)	
GD-OR	(1,517,462)			(1,517,462)										
Total Gas Underground Storage	(20,000,595)		(18,483,133)	(1,517,462)		(18,483,133)	(18,483,133)		(12,629,525)	(12,629,525)		(5,853,608)	(5,853,608)	
Gas Distribution														
6 GD-AN	(1,966,041)		(1,966,041)			(1,966,041)	(1,966,041)		(1,320,118)	(1,320,118)		(645,923)	(645,923)	
GD-ID	(95,474,421)		(95,474,421)			(95,474,421)	(95,474,421)				(95,474,421)		(95,474,421)	
GD-WA	(171,992,703)		(171,992,703)			(171,992,703)	(171,992,703)	(171,992,703)		(171,992,703)				
GD-OR	(131,666,611)			(131,666,611)										
Total Gas Distribution	(401,099,776)		(269,433,165)	(131,666,611)		(267,467,124)	(1,966,041)	(269,433,165)	(171,992,703)	(1,320,118)	(173,312,821)	(95,474,421)	(645,923)	(96,120,344)
General Plant														
ED-AN	(37,744,335)	(37,744,335)												
ED-ID	(12,847,217)	(12,847,217)												
ED-WA	(23,920,731)	(23,920,731)												
7,4 CD-AA	(92,851,952)	(65,641,687)	(18,782,093)	(8,428,172)		(18,782,093)	(18,782,093)		(13,592,037)	(13,592,037)		(5,190,056)	(5,190,056)	
9,4 CD-AN	(8,108,145)	(6,298,245)	(1,809,900)			(1,809,900)	(1,809,900)		(1,309,770)	(1,309,770)		(500,130)	(500,130)	
9 CD-ID	(7,155,255)	(5,558,059)	(1,597,196)			(1,597,196)	(1,597,196)				(1,597,196)		(1,597,196)	
9 CD-WA	(9,754,686)	(7,577,245)	(2,177,441)			(2,177,441)	(2,177,441)	(2,177,441)		(2,177,441)				
8,4 GD-AA	(2,266,965)		(1,558,221)	(708,744)		(1,558,221)	(1,558,221)		(1,127,638)	(1,127,638)		(430,583)	(430,583)	
4 GD-AN	(3,717,418)		(3,717,418)			(3,717,418)	(3,717,418)		(2,690,184)	(2,690,184)		(1,027,234)	(1,027,234)	
GD-ID	(2,441,306)		(2,441,306)			(2,441,306)	(2,441,306)				(2,441,306)		(2,441,306)	
GD-WA	(11,725,960)		(11,725,960)			(11,725,960)	(11,725,960)	(11,725,960)		(11,725,960)				
GD-OR	(5,374,251)			(5,374,251)										
Total General Plant	(217,908,221)	(159,587,519)	(43,809,535)	(14,511,167)		(17,941,903)	(25,867,632)	(43,809,535)	(13,903,401)	(18,719,629)	(32,623,030)	(4,038,502)	(7,148,003)	(11,186,505)
Total Accumulated Depreciation	(2,251,771,659)	(1,772,350,586)	(331,725,833)	(147,695,240)		(285,409,027)	(46,316,806)	(331,725,833)	(185,896,104)	(32,669,272)	(218,565,376)	(99,512,923)	(13,647,534)	(113,160,457)

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	67.146%	32.854%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended June 30, 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	(14,733,354)	(14,733,354)											
Misc Intangible Plt (303000)	ED-AN	(2,558,460)	(2,558,460)											
Total Production/Transmission		(17,291,814)	(17,291,814)											
Distribution														
Franchises (302000)	ED-WA	(290,950)	(290,950)											
Misc Intangible Plt (303000)	ED-WA	(60,272)	(60,272)											
Total Distribution		(351,222)	(351,222)											
General Plant - 303000														
7,4	CD-AA	(4,621,272)	(3,267,008)	(934,791)	(419,473)		(934,791)	(934,791)		(676,480)	(676,480)		(258,311)	(258,311)
9,4	CD-AN	(135,683)	(105,396)	(30,287)			(30,287)	(30,287)		(21,918)	(21,918)		(8,369)	(8,369)
	GD-ID	(145,180)		(145,180)			(145,180)	(145,180)				(145,180)		(145,180)
	GD-WA	(290,720)		(290,720)			(290,720)	(290,720)	(290,720)		(290,720)			
	GD-OR	(120,366)			(120,366)									
Total General Plant - 303000		(5,313,221)	(3,372,404)	(1,400,978)	(539,839)	(435,900)	(965,078)	(1,400,978)	(290,720)	(698,398)	(989,118)	(145,180)	(266,680)	(411,860)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(135,763,161)	(95,977,767)	(27,462,172)	(12,323,222)		(27,462,172)	(27,462,172)		(19,873,550)	(19,873,550)		(7,588,622)	(7,588,622)
9,4	CD-AN	(320,406)	(248,885)	(71,521)			(71,521)	(71,521)		(51,758)	(51,758)		(19,763)	(19,763)
9	CD-ID	30	23	7		7		7		0	0	7		7
9	CD-WA	(11,856,960)	(9,210,249)	(2,646,711)		(2,646,711)		(2,646,711)	(2,646,711)		(2,646,711)	0		0
	ED-AN	(11,450,104)	(11,450,104)											
	ED-ID	29	29											
	ED-WA	(1,083,307)	(1,083,307)											
8,4	GD-AA	(174,751)		(120,117)	(54,634)		(120,117)	(120,117)		(86,925)	(86,925)		(33,192)	(33,192)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(160,648,630)	(117,970,260)	(30,300,514)	(12,377,856)	(2,646,704)	(27,653,810)	(30,300,514)	(2,646,711)	(20,012,233)	(22,658,944)	7	(7,641,577)	(7,641,570)
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	0
4	ED-AN	(738,109)	(738,109)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0		0	0
	GD-OR	0			0									
Total General Plant - 390200, 396200		(738,109)	(738,109)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(184,342,996)	(139,723,809)	(31,701,492)	(12,917,695)	(3,082,604)	(28,618,888)	(31,701,492)	(2,937,431)	(20,710,631)	(23,648,062)	(145,173)	(7,908,257)	(8,053,430)

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 June 30, 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	885,677	122,232	362,279	401,166	885,677	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,072,299	0	0	0	0	3,072,299	0	0	0	3,072,299	0	0	0
99		GD-OR / AS	845,469	0	0	0	0	0	0	0	0	845,469	0	845,469	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,921,430	0	0	8,427,855	8,427,855	0	0	2,411,467	2,411,467	0	1,082,108	1,082,108	
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	18,715,274	811,823	701,906	9,345,905	10,859,634	3,270,464	97,597	2,560,002	5,928,063	845,469	1,082,108	1,927,577	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	19,175,334	7,996,986	2,788,769	8,389,579	19,175,334	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,453,631	0	0	0	0	25,453,631	0	0	25,453,631	0	0	0	
99		GD-OR / AS	4,123,908	0	0	0	0	0	0	0	0	4,123,908	0	4,123,908	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,049,489	0	0	90,524,586	90,524,586	0	0	25,901,851	25,901,851	0	11,623,052	11,623,052	
9		CD-WA / ID / AN	30,490,524	9,429,396	6,021,662	8,233,371	23,684,429	2,709,686	1,730,420	2,365,989	6,806,095	0	0	0	
		TOTAL ACCOUNT	207,292,886	17,426,382	8,810,431	107,147,536	133,384,349	28,163,317	1,730,420	28,267,840	58,161,577	4,123,908	11,623,052	15,746,960	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,111,330	413,549	7,798	1,689,983	2,111,330	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	140,581	0	0	0	0	140,581	0	0	140,581	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	321,161	0	0	0	0	0	0	220,753	220,753	0	100,408	100,408	
7		CD-AA	74,525,470	0	0	52,685,781	52,685,781	0	0	15,075,012	15,075,012	0	6,764,677	6,764,677	
9		CD-WA / ID / AN	5,952,574	4,360,878	7,618	255,345	4,623,841	1,253,167	2,189	73,377	1,328,733	0	0	0	
		TOTAL ACCOUNT	83,063,225	4,774,427	15,416	54,631,109	59,420,952	1,393,748	2,189	15,369,142	16,765,079	12,109	6,865,085	6,877,194	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	56,185,431	24,716,240	10,987,082	20,482,109	56,185,431	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,692,056	0	0	0	0	10,066,482	3,059,306	2,566,268	15,692,056	0	0	0	
99		GD-OR / AS	4,662,575	0	0	0	0	0	0	0	0	4,662,575	0	4,662,575	
8		GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385	
7		CD-AA	7,584,895	0	0	5,362,141	5,362,141	0	0	1,534,273	1,534,273	0	688,481	688,481	
9		CD-WA / ID / AN	6,995,858	1,672,827	821,769	2,939,647	5,434,243	480,713	236,148	844,754	1,561,615	0	0	0	
		TOTAL ACCOUNT	91,218,003	26,389,067	11,808,851	28,783,897	66,981,815	10,547,195	3,295,454	5,012,098	18,854,747	4,662,575	718,866	5,381,441	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended June 30, 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	470,322	56,414	0	413,908	470,322	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	5,324,098	342,766	192,224	3,600,663	4,135,653	98,499	55,239	1,034,707	1,188,445	0	0	0	
		TOTAL ACCOUNT	6,050,088	399,180	192,224	4,023,424	4,614,828	320,852	55,239	1,037,240	1,413,331	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,322,759	1,125,347	310,424	5,886,988	7,322,759	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,387,757	0	0	0	0	2,525,352	361,080	501,325	3,387,757	0	0	0	
99		GD-OR / AS	946,287	0	0	0	0	0	0	0	0	946,287	0	946,287	
8		GD-AA	5,624,137	0	0	0	0	0	0	3,865,807	3,865,807	0	1,758,330	1,758,330	
7		CD-AA	14,853,279	0	0	10,500,526	10,500,526	0	0	3,004,521	3,004,521	0	1,348,232	1,348,232	
9		CD-WA / ID / AN	2,001,065	19,910	753,381	781,096	1,554,387	5,722	216,496	224,460	446,678	0	0	0	
		TOTAL ACCOUNT	34,135,284	1,145,257	1,063,805	17,168,610	19,377,672	2,531,074	577,576	7,596,113	10,704,763	946,287	3,106,562	4,052,849	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,789	0	0	116,789	116,789	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	116,789	0	0	116,789	116,789	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,654,304	399,353	15,791	2,239,160	2,654,304	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,117	0	0	0	0	106,200	0	94,917	201,117	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	224,545	0	0	0	0	0	0	154,343	154,343	0	70,202	70,202	
7		CD-AA	1,499,577	0	0	1,060,126	1,060,126	0	0	303,334	303,334	0	136,117	136,117	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,598,129	399,353	15,791	3,299,286	3,714,430	106,200	0	552,594	658,794	18,586	206,319	224,905	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended June 30, 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	30,319,914	13,586,802	8,869,637	7,863,475	30,319,914	0	0	0	0	0		
99		GD-WA / ID / AN	4,238,969	0	0	0	0	2,544,492	873,888	820,589	4,238,969	0		
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834		
8		GD-AA	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	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		
		TOTAL ACCOUNT	36,592,906	13,838,544	9,262,085	8,728,320	31,828,949	2,616,834	986,664	1,068,655	4,672,153	43,834	47,970	91,804
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,653,522	12,445,605	6,526,935	29,680,982	48,653,522	0	0	0	0	0	0	
99		GD-WA / ID / AN	928,286	0	0	0	0	622,560	303,773	1,953	928,286	0	0	
99		GD-OR / AS	755,823	0	0	0	0	0	0	0	0	755,823	0	
8		GD-AA	256,730	0	0	0	0	0	0	176,466	176,466	0	80,264	
7		CD-AA	83,471,322	0	0	59,010,051	59,010,051	0	0	16,884,579	16,884,579	0	7,576,692	
9		CD-WA / ID / AN	18,384,574	9,937,801	2,882,130	1,460,838	14,280,769	2,855,784	828,226	419,795	4,103,805	0	0	
		TOTAL ACCOUNT	152,450,257	22,383,406	9,409,065	90,151,871	121,944,342	3,478,344	1,131,999	17,482,793	22,093,136	755,823	7,656,956	8,412,779
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	283,101	0	6,846	276,255	283,101	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	8,252	0	0	0	0	0	0	0	0	8,252	0	
8		GD-AA	37	0	0	0	0	0	0	25	25	0	12	
7		CD-AA	691,662	0	0	488,971	488,971	0	0	139,909	139,909	0	62,782	
9		CD-WA / ID / AN	11,934	0	6,659	2,611	9,270	0	1,914	750	2,664	0	0	
		TOTAL ACCOUNT	994,986	0	13,505	767,837	781,342	0	1,914	140,684	142,598	8,252	62,794	71,046
		TOTAL GENERAL PLANT	635,227,827	87,567,439	41,293,079	324,164,584	453,025,102	52,428,028	7,879,052	79,087,161	139,394,241	11,437,635	31,370,849	42,808,484

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 June 30, 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	11,962,185	319,716	0	11,642,469	11,962,185	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,112	0	0	0	0	1,022,509	771,603	0	1,794,112	0	0	
99		GD-OR / AS	423,476	0	0	0	0	0	0	0	0	423,476	423,476	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,511	0	0	4,399,004	4,399,004	0	0	1,258,690	1,258,690	0	564,817	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,596,342	319,716	0	16,192,213	16,511,929	1,022,509	771,603	1,302,008	3,096,120	423,476	564,817	988,293
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	24,202,811	2,490,813	(125)	21,712,123	24,202,811	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	441,415	0	0	0	0	0	0	303,411	303,411	0	138,004	
7		CD-AA	144,280,647	0	0	101,999,204	101,999,204	0	0	29,185,089	29,185,089	0	13,096,354	
9		CD-WA / ID / AN	765,753	90,600	(117)	504,339	594,822	26,035	(34)	144,930	170,931	0	0	
		TOTAL ACCOUNT	169,690,626	2,581,413	(242)	124,215,666	126,796,837	26,035	(34)	29,633,430	29,659,431	0	13,234,358	13,234,358
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	1,156,495	0	0	1,156,495	1,156,495	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	7,364,429	0	0	5,206,283	5,206,283	0	0	1,489,677	1,489,677	0	668,469	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	8,520,924	0	0	6,362,778	6,362,778	0	0	1,489,677	1,489,677	0	668,469	668,469
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	3,325,336	0	0	3,325,336	3,325,336	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	3,325,336	0	0	3,325,336	3,325,336	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	98,494,300	0	0	69,630,545	69,630,545	0	0	19,923,427	19,923,427	0	8,940,328	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,494,300	0	0	69,630,545	69,630,545	0	0	19,923,427	19,923,427	0	8,940,328	8,940,328

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended June 30, 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	29,176,622	0	0	20,626,413	20,626,413	0	0	5,901,847	5,901,847	0	2,648,362	2,648,362
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,176,622	0	0	20,626,413	20,626,413	0	0	5,901,847	5,901,847	0	2,648,362	2,648,362
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,619,756	1,619,756	0	0	1,619,756	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	1,744,944	0	0	1,233,588	1,233,588	0	0	352,967	352,967	0	158,389	158,389
9		CD-WA / ID / AN	18,573,973	14,427,891	0	0	14,427,891	4,146,082	0	0	4,146,082	0	0	0
		TOTAL ACCOUNT	21,938,673	16,047,647	0	1,233,588	17,281,235	4,146,082	0	352,967	4,499,049	0	158,389	158,389
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	74,041	0	0	74,041	74,041	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	6,615,327	0	0	4,676,706	4,676,706	0	0	1,338,148	1,338,148	0	600,473	600,473
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	6,689,368	0	0	4,750,747	4,750,747	0	0	1,338,148	1,338,148	0	600,473	600,473
	TOTAL		358,432,191	18,948,776	(242)	246,337,286	265,285,820	5,194,626	771,569	59,941,504	65,907,699	423,476	26,815,196	27,238,672

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 ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended June 30, 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	(79,444,472)	(56,163,269)	(16,070,028)	(7,211,175)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(855,139)	(664,255)	(190,884)	0
7	282919 CD-AA	(3,872,356)	(2,737,562)	(783,300)	(351,494)
7	283750 CD-AA	326,481	230,805	66,041	29,635
	Total	(83,845,486)	(59,334,281)	(16,978,171)	(7,533,034)

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 June 30, 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	5,073,278	5,073,278	0	0	0	0	5,073,278
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	(287)	(287)	0	0	0	0	(287)
7/4	154560 Supply Chain Invoice Price Variance	0	0	34	34	0	0	0	0	34
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	60,493,972	27,622,527	0	88,116,499	59,080,517	26,672,404	1,413,455	950,123	0
TOTAL		60,493,972	27,622,527	5,073,159	93,189,658	59,080,517	26,672,404	1,413,455	950,123	5,073,159

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%