

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	43,927,010	31,098,584	12,828,426
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>43,927,010</u>	<u>31,098,584</u>	<u>12,828,426</u>
G-APL	Gas Net Adjusted Rate Base	<u>727,721,536</u>	<u>519,888,724</u>	<u>207,832,812</u>
	RATE OF RETURN	<u>6.036%</u>	<u>5.982%</u>	<u>6.172%</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 September 30, 2022
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	100.000%	68.330%	31.670%
2	Input	Number of Customers Percent	9-01-2022 thru 09-30-2022	268,709 100.000%	175,927 65.471%	92,782 34.529%
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2021 thru 09-30-2022	13,600,982 100.000%	9,602,235 70.600%	3,998,747 29.400%
	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% 100.000%	289.467% 72.367%	110.533% 27.633%
6	Input	Actual Therms Purchased Percent	10-01-2021 thru 09-30-2022	302,602,634 100.000%	203,059,624 67.104%	99,543,010 32.896%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2022
Ending Balance 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 September 30, 2022
Ending Balance Basis

Report ID:
G-ALL-12E

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 September 30, 2022

Ending Balance Basis

Report ID:

G-ALL-12E

AVISTA UTILITIES

		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor	01-01-2021 thru 12-31-2021				
	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	10-01-2021 thru 09-30-2022	29,495,120 100.000%	21,001,798 71.204%	8,493,322 28.796%	
12	Net Gas Plant (before ADFIT) Percent	9-01-2022 thru 09-30-2022	806,066,711 100.000%	572,159,992 70.982%	233,906,719 29.018%	
13	G-PLT Net Gas General Plant Percent	9-01-2022 thru 09-30-2022	94,503,921 100.000%	75,775,378 80.182%	18,728,543 19.818%	
14	Net Allocated Schedule M's Percent	10-01-2021 thru 09-30-2022	-43,686,745 100.000%	-30,838,384 70.590%	-12,848,361 29.410%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended September 30, 2022	
Ending Balance 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	179,155,217	0	179,155,217	126,254,107	0	126,254,107	52,901,110	0	52,901,110
99 4812XX	Commercial - Firm & Interruptible	84,383,888	0	84,383,888	60,898,747	0	60,898,747	23,485,141	0	23,485,141
99 4813XX	Industrial-Firm	3,223,904	0	3,223,904	1,941,888	0	1,941,888	1,282,016	0	1,282,016
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	435,019	0	435,019	401,735	0	401,735	33,284	0	33,284
99 499XXX	Unbilled Revenue	(726,876)	0	(726,876)	(414,980)	0	(414,980)	(311,896)	0	(311,896)
	TOTAL SALES TO ULTIMATE CUSTOMERS	266,471,152	0	266,471,152	189,081,497	0	189,081,497	77,389,655	0	77,389,655
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	81,220,581	0	81,220,581	54,108,292	0	54,108,292	27,112,289	0	27,112,289
4 488000	Miscellaneous Service Revenues	6,906	0	6,906	2,610	0	2,610	4,296	0	4,296
99 4893XX	Transportation Revenues	5,748,006	0	5,748,006	5,197,532	0	5,197,532	550,474	0	550,474
99 493000	Rent from Gas Property	(2,209)	0	(2,209)	(1,893)	0	(1,893)	(316)	0	(316)
4 495XXX	Other Gas Revenues	6,698,167	623,903	7,322,070	4,839,922	451,500	5,291,422	1,858,245	172,403	2,030,648
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	93,671,451	623,903	94,295,354	64,146,463	451,500	64,597,963	29,524,988	172,403	29,697,391
	TOTAL GAS REVENUES	360,142,603	623,903	360,766,506	253,227,960	451,500	253,679,460	106,914,643	172,403	107,087,046
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	208,790,558	0	208,790,558	138,550,658	0	138,550,658	70,239,900	0	70,239,900
99 808XXX	Net Natural Gas Storage Transactions	(20,943,915)	0	(20,943,915)	(13,493,429)	0	(13,493,429)	(7,450,486)	0	(7,450,486)
99 811000	Gas Used for Products Extraction	(898,530)	0	(898,530)	(597,290)	0	(597,290)	(301,240)	0	(301,240)
10 813000	Other Gas Expenses	197,180	939,278	1,136,458	197,180	630,218	827,398	0	309,060	309,060
99 813010	Gas Technology Institute (GTI) Expenses	125,092	0	125,092	86,620	0	86,620	38,472	0	38,472
	TOTAL PRODUCTION EXPENSES	187,270,385	939,278	188,209,663	124,743,739	630,218	125,373,957	62,526,646	309,060	62,835,706
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	(4)	(4)	0	(3)	(3)	0	(1)	(1)
1 824000	Other Expenses	0	878,241	878,241	0	600,102	600,102	0	278,139	278,139
1 837000	Other Equipment	0	1,950,356	1,950,356	0	1,332,678	1,332,678	0	617,678	617,678
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,828,593	2,828,593	0	1,932,777	1,932,777	0	895,816	895,816
G-DEPX	Depreciation Expense-Underground Storage	0	717,414	717,414	0	490,209	490,209	0	227,205	227,205
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	308,740	308,740	0	210,962	210,962	0	97,778	97,778
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,026,154	1,026,154	0	701,171	701,171	0	324,983	324,983
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,854,747	3,854,747	0	2,633,948	2,633,948	0	1,220,799	1,220,799

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended September 30, 2022	
Ending Balance 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	820,096	1,620,041	2,440,137	658,491	1,143,749	1,802,240	161,605	476,292	637,897
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,411,893	949,487	4,361,380	2,228,786	670,338	2,899,124	1,183,107	279,149	1,462,256
3	875000	Measuring & Reg Sta Exp-General	159,451	0	159,451	104,570	0	104,570	54,881	0	54,881
3	876000	Measuring & Reg Sta Exp-Industrial	5,278	0	5,278	4,844	0	4,844	434	0	434
3	877000	Measuring & Reg Sta Exp-City Gate	72,534	0	72,534	34,405	0	34,405	38,129	0	38,129
3	878000	Meter & House Regulator Expenses	716,372	79	716,451	442,430	56	442,486	273,942	23	273,965
3	879000	Customer Installation Expenses	1,673,860	89,272	1,763,132	1,057,656	63,026	1,120,682	616,204	26,246	642,450
3	880000	Other Expenses	1,618,855	457,392	2,076,247	1,336,896	322,919	1,659,815	281,959	134,473	416,432
3	881000	Rents	32	(27,919)	(27,887)	32	(19,711)	(19,679)	0	(8,208)	(8,208)
	MAINTENANCE										
3	885000	Supervision & Engineering	27,564	3,105	30,669	15,330	2,192	17,522	12,234	913	13,147
3	887000	Mains	1,264,188	0	1,264,188	929,311	0	929,311	334,877	0	334,877
3	889000	Measuring & Reg Sta Exp-General	267,291	30,704	297,995	226,990	21,677	248,667	40,301	9,027	49,328
3	890000	Measuring & Reg Sta Exp-Industrial	14,511	1,833	16,344	9,834	1,294	11,128	4,677	539	5,216
3	891000	Measuring & Reg Sta Exp-City Gate	171,903	6,378	178,281	94,446	4,503	98,949	77,457	1,875	79,332
3	892000	Services	1,832,819	0	1,832,819	1,444,641	0	1,444,641	388,178	0	388,178
3	893000	Meters & House Regulators	1,543,599	751,248	2,294,847	1,013,574	530,381	1,543,955	530,025	220,867	750,892
3	894000	Other Equipment	738	202,388	203,126	0	142,886	142,886	738	59,502	60,240
	TOTAL DISTRIBUTION OPERATING EXP		13,600,984	4,084,008	17,684,992	9,602,236	2,883,310	12,485,546	3,998,748	1,200,698	5,199,446
G-DEPX		Depreciation Expense-Distribution	22,198,464	57,432	22,255,896	15,417,500	38,539	15,456,039	6,780,964	18,893	6,799,857
G-OTX		Taxes Other Than FIT	20,786,726	0	20,786,726	17,688,516	0	17,688,516	3,098,210	0	3,098,210
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		42,985,190	57,432	43,042,622	33,106,016	38,539	33,144,555	9,879,174	18,893	9,898,067
	TOTAL DISTRIBUTION EXPENSES		56,586,174	4,141,440	60,727,614	42,708,252	2,921,849	45,630,101	13,877,922	1,219,591	15,097,513

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended September 30, 2022	
Ending Balance 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	91,635	91,635	0	59,994	59,994	0	31,641	31,641
2	902000	Meter Reading Expenses	355,833	96,879	452,712	255,244	63,428	318,672	100,589	33,451	134,040
2	903XXX	Customer Records & Collection Expenses	474,825	4,646,963	5,121,788	230,648	3,042,413	3,273,061	244,177	1,604,550	1,848,727
2	904000	Uncollectible Accounts	204,579	1	204,580	(6,307)	1	(6,306)	210,886	0	210,886
2	905000	Misc Customer Accounts	0	87,642	87,642	0	57,380	57,380	0	30,262	30,262
		TOTAL CUSTOMER ACCOUNTS EXPENSES	1,035,237	4,923,120	5,958,357	479,585	3,223,216	3,702,801	555,652	1,699,904	2,255,556
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	11,299,542	90,716	11,390,258	9,724,047	59,393	9,783,440	1,575,495	31,323	1,606,818
2	909000	Advertising	83,883	290,843	374,726	60,184	190,418	250,602	23,699	100,425	124,124
2	910000	Misc Customer Service & Info Exp	0	159,437	159,437	0	104,385	104,385	0	55,052	55,052
		TOTAL CUSTOMER SERVICE & INFO EXP	11,383,425	540,996	11,924,421	9,784,231	354,196	10,138,427	1,599,194	186,800	1,785,994
		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	426	426	0	279	279	0	147	147
		TOTAL SALES EXPENSES	0	426	426	0	279	279	0	147	147
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	159,864	9,948,521	10,108,385	121,533	7,199,446	7,320,979	38,331	2,749,075	2,787,406
4	921000	Office Supplies & Expenses	652	1,168,462	1,169,114	652	845,581	846,233	0	322,881	322,881
4	922000	Admin. Expenses Transferred - Credit	0	(16,607)	(16,607)	0	(12,018)	(12,018)	0	(4,589)	(4,589)
4	923000	Outside Services Employed	192,488	3,516,557	3,709,045	96,564	2,544,827	2,641,391	95,924	971,730	1,067,654
4	924000	Property Insurance Premium	0	538,308	538,308	0	389,557	389,557	0	148,751	148,751
4	925XXX	Injuries and Damages	19,990	1,593,779	1,613,769	15,038	1,153,370	1,168,408	4,952	440,409	445,361
4	926XXX	Employee Pensions and Benefits	2,082,141	4,946,372	7,028,513	1,551,207	3,579,541	5,130,748	530,934	1,366,831	1,897,765
4	928000	Regulatory Commission Expenses	669,085	224,674	893,759	521,376	162,590	683,966	147,709	62,084	209,793
4	930000	Miscellaneous General Expenses	29,014	1,432,720	1,461,734	22,432	1,036,816	1,059,248	6,582	395,904	402,486
4	931000	Rents	0	127,987	127,987	0	92,620	92,620	0	35,367	35,367
4	935000	Maintenance of General Plant	767,736	3,212,026	3,979,762	670,176	2,324,447	2,994,623	97,560	887,579	985,139
		TOTAL ADMIN & GEN OPERATING EXP	3,920,970	26,692,799	30,613,769	2,998,978	19,316,777	22,315,755	921,992	7,376,022	8,298,014

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended September 30, 2022	
Ending Balance 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	1,739,071	4,782,737	6,521,808	1,594,425	3,461,123	5,055,548	144,646	1,321,614	1,466,260
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	828,482	9,003,183	9,831,665	828,482	6,515,333	7,343,815	0	2,487,850	2,487,850
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	0	0	0	0	0	0	0	0	0
99 407306	Regulatory Debit - AMI Amortization	938,767	0	938,767	938,767	0	938,767	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti:	357,405	0	357,405	357,405	0	357,405	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	56,398	245,558	301,956	45,173	174,302	219,475	11,225	71,256	82,481
99 407314	Regulatory Debit - FISERVE Amortization	501,483	0	501,483	343,149	0	343,149	158,334	0	158,334
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr:	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407407	Reg. Credits-Amortization Depreciation Benefit	(883,573)	0	(883,573)	0	0	0	(883,573)	0	(883,573)
99 407419	Amortization AFUDC Equity Tax Credit	(948,053)	0	(948,053)	(500,716)	0	(500,716)	(447,337)	0	(447,337)
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407447	Regulatory Deferral - COVID-19	325,727	0	325,727	325,727	0	325,727	0	0	0
G-OTX	Taxes Other Than FIT--A&G	613,492	1,331,809	1,945,301	446,516	963,790	1,410,306	166,976	368,019	534,995
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	5,703,499	15,449,372	21,152,871	6,538,433	11,176,845	17,715,278	(834,934)	4,272,527	3,437,593
	TOTAL ADMIN & GENERAL EXPENSES	9,624,469	42,142,171	51,766,640	9,537,411	30,493,622	40,031,033	87,058	11,648,549	11,735,607
	TOTAL EXPENSES BEFORE FIT	265,899,690	56,542,178	322,441,868	187,253,218	40,257,328	227,510,546	78,646,472	16,284,850	94,931,322
	NET OPERATING INCOME (LOSS) BEFORE FIT			38,324,638			26,168,914			12,155,724
G-FIT	FEDERAL INCOME TAX			(4,060,689)			(2,743,138)			(1,317,551)
G-FIT	DEFERRED FEDERAL INCOME TAX			(1,541,683)			(2,186,532)			644,849
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			43,927,010			31,098,584			12,828,426

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers	100.000%	65.471%	34.529%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.600%	29.400%
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-495-12E
For Twelve Months Ended September 30, 2022	
Ending Balance 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	199,035	545,624	744,659	199,035	394,852	593,887	0	150,772	150,772
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,733,500	0	3,733,500	1,891,500	0	1,891,500
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	760,762	0	760,762	1,333,760	0	1,333,760	(572,998)	0	(572,998)
4	495329	Amortization Res Decoupling Deferral	(839,389)	0	(839,389)	(1,195,593)	0	(1,195,593)	356,204	0	356,204
4	495338	Non-Res Decoupling Deferred Rev	1,288,599	0	1,288,599	1,237,663	0	1,237,663	50,936	0	50,936
4	495339	Amortization Non-Res Decoupling	(335,839)	0	(335,839)	(468,443)	0	(468,443)	132,604	0	132,604
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			6,698,168	623,903	7,322,071	4,839,922	451,500	5,291,422	1,858,246	172,403	2,030,649

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-804-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	224,263,321	0	224,263,321	149,396,043	0	149,396,043	74,867,278	0	74,867,278
1	804001	Pipeline Demand Costs	27,617,154	0	27,617,154	18,882,008	0	18,882,008	8,735,146	0	8,735,146
1	804002	Transport Variable Charges	305,655	0	305,655	208,934	0	208,934	96,721	0	96,721
6	804010	Gas Costs - Fixed Hedge	122,090	0	122,090	74,451	0	74,451	47,639	0	47,639
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	498,918	0	498,918	331,623	0	331,623	167,295	0	167,295
6	804018	Merchandise Processing Fee	145,953	0	145,953	96,687	0	96,687	49,266	0	49,266
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	(30,516,387)	0	(30,516,387)	(20,210,137)	0	(20,210,137)	(10,306,250)	0	(10,306,250)
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	6,490,028	0	6,490,028	4,296,354	0	4,296,354	2,193,674	0	2,193,674
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	5,552,793	0	5,552,793	4,119,606	0	4,119,606	1,433,187	0	1,433,187
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(25,688,967)	0	(25,688,967)	(18,644,911)	0	(18,644,911)	(7,044,056)	0	(7,044,056)
		TOTAL PURCHASED GAS COSTS	208,790,558	0	208,790,558	138,550,658	0	138,550,658	70,239,900	0	70,239,900

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	67.104%	32.896%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	126,445	90,716	217,161	70,690	59,393	130,083	55,755	31,323	87,078
99	908600	Public Purpose Tariff Rider Expense Offset	11,142,957	0	11,142,957	9,613,594	0	9,613,594	1,529,363	0	1,529,363
99	908610	Limited Income Tax Refund Program	90,608	0	90,608	90,608	0	90,608	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(60,468)	0	(60,468)	(50,845)	0	(50,845)	(9,623)	0	(9,623)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			11,299,542	90,716	11,390,258	9,724,047	59,393	9,783,440	1,575,495	31,323	1,606,818

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.471%	34.529%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended September 30, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.67%	54.67%
2	Cost of Debt		4.677%	4.681%
	Total Cost of Debt		2.557%	2.559%
	Total Weighted Cost		2.557%	2.559%
G-APL	Net Rate Base	727,721,536	519,888,724	207,832,812
	Interest Deduction for FIT Calculation	18,611,997	13,293,555	5,318,442
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	360,766,506	253,679,460	107,087,046
G-OPS	Operating & Maintenance Expense	257,220,221	175,949,542	81,270,679
G-OPS	Book Deprec/Amort and Reg Amortizations	42,180,880	32,251,220	9,929,660
G-OTX	Taxes Other than FIT	23,040,767	19,309,784	3,730,983
	Net Operating Income Before FIT	38,324,638	26,168,914	12,155,724
G-INT	Less: Interest Expense	18,611,997	13,293,555	5,318,442
G-OTX	Less: Idaho ITC Deferral & Amortization	(58)	0	(58)
G-SCM	Schedule M Adjustments	(39,049,197)	(25,937,921)	(13,111,276)
	Taxable Net Operating Income	(19,336,614)	(13,062,562)	(6,274,052)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,060,689)	(2,743,138)	(1,317,551)
G-DTE	Deferred FIT	5,893,577	4,239,905	1,653,672
G-DTE	Customer Tax Credit Amortization	(7,435,260)	(6,426,437)	(1,008,823)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(5,602,372)	(4,929,670)	(672,702)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended September 30, 2022
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	24,805,675	14,646,849	39,452,524	17,865,270	10,567,501	28,432,771	6,940,405	4,079,348	11,019,753
12	997001	Contributions In Aid of Construction	0	1,680,718	1,680,718	0	1,193,007	1,193,007	0	487,711	487,711
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	503,570	503,570	0	357,444	357,444	0	146,126	146,126
99	997010	Deferred Gas Credit and Refunds	(20,136,174)	0	(20,136,174)	(14,525,305)	0	(14,525,305)	(5,610,869)	0	(5,610,869)
12	997016	Redemption Expense Amortization	0	57,515	57,515	0	40,825	40,825	0	16,690	16,690
99	997018	DSM Tariff Rider	(1,814,895)	3,674	(1,811,221)	(1,119,238)	2,608	(1,116,630)	(695,657)	1,066	(694,591)
12	997020	FAS87 Current Pension Accrual	0	(1,003,794)	(1,003,794)	0	(712,513)	(712,513)	0	(291,281)	(291,281)
12	997027	Customer Uncollectibles	292,870	(1,040,947)	(748,077)	40,722	(738,885)	(698,163)	252,148	(302,062)	(49,914)
99	997031	Decoupling Mechanism	(874,132)	0	(874,132)	(907,387)	0	(907,387)	33,255	0	33,255
12	997032	Interest Rate Swaps	0	(2,313,641)	(2,313,641)	0	(1,642,269)	(1,642,269)	0	(671,372)	(671,372)
12	997035	Leases	0	22,094	22,094	0	15,989	15,989	0	6,105	6,105
12	997048	AFUDC	0	(462,913)	(462,913)	0	(328,585)	(328,585)	0	(134,328)	(134,328)
12	997049	Tax Depreciation	0	(38,475,418)	(38,475,418)	0	(27,310,621)	(27,310,621)	0	(11,164,797)	(11,164,797)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(60,468)	0	(60,468)	(50,845)	0	(50,845)	(9,623)	0	(9,623)
12	997080	Book Transportation Depreciation	0	3,749,186	3,749,186	0	2,661,247	2,661,247	0	1,087,939	1,087,939
12	997081	Deferred Compensation	0	(14,919)	(14,919)	0	(10,590)	(10,590)	0	(4,329)	(4,329)
4	997082	Meal Disallowances	0	11,616	11,616	0	8,406	8,406	0	3,210	3,210
12	997083	Paid Time Off	0	145,127	145,127	0	103,014	103,014	0	42,113	42,113
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	(8,800,000)	(8,800,000)	0	(6,246,416)	(6,246,416)	0	(2,553,584)	(2,553,584)
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	1,296,172	0	1,296,172	1,296,172	0	1,296,172	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	501,483	128,111	629,594	343,149	90,936	434,085	158,334	37,175	195,509
12	997111	Capitalized Transportation	0	(67,034)	(67,034)	0	(47,582)	(47,582)	0	(19,452)	(19,452)
12	997114	AFUDC Debt CWIP	0	116,259	116,259	0	82,523	82,523	0	33,736	33,736
12	997115	AFUDC Equity DFIR Deferral	(948,053)	0	(948,053)	(500,716)	0	(500,716)	(447,337)	0	(447,337)
12	997118	Depreciation Study Deferral	(883,573)	0	(883,573)	0	0	0	(883,573)	0	(883,573)
12	997119	AFUDC Tax CPI	0	470,286	470,286	0	333,818	333,818	0	136,468	136,468
12	997120	Transportation Tax Disallowance	0	25,378	25,378	0	18,014	18,014	0	7,364	7,364
12	997125	COVID-19	323,998	0	323,998	323,998	0	323,998	0	0	0
12	997126	Prepaid Expenses	0	(8,904)	(8,904)	0	(6,320)	(6,320)	0	(2,584)	(2,584)
12	997127	CARES Act SS Deferral	0	(424,879)	(424,879)	0	(301,588)	(301,588)	0	(123,291)	(123,291)
12	997128	Meters Expensed	0	(6,859,678)	(6,859,678)	0	(4,869,137)	(4,869,137)	0	(1,990,541)	(1,990,541)
12	997129	Mixed Service Costs (IDD#5)	0	(5,774,999)	(5,774,999)	0	(4,099,210)	(4,099,210)	0	(1,675,789)	(1,675,789)
		TOTAL SCHEDULE M ADJUSTMENTS	4,637,546	(43,686,743)	(39,049,197)	4,900,463	(30,838,384)	(25,937,921)	(262,917)	(12,848,359)	(13,111,276)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers	100.000%	65.471%	34.529%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	67.104%	32.896%
G-ALL	11	Book Depreciation	100.000%	71.204%	28.796%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.982%	29.018%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended September 30, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	2,609,846	1,852,521	757,325
99	410100	Deferred Federal Income Tax Exp	4,773,545	3,322,755	1,450,790
		SUBTOTAL	7,383,391	5,175,276	2,208,115
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,103,109)	(1,492,790)	(610,319)
99	411100	Deferred Federal Income Tax Exp	(1,044,465)	(600,316)	(444,149)
		SUBTOTAL	(3,147,574)	(2,093,106)	(1,054,468)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,657,760	1,157,735	500,025
		SUBTOTAL	1,657,760	1,157,735	500,025
		Total Deferred Federal Income Tax Expense	5,893,577	4,239,905	1,653,672
99	411193	Customer Tax Credit Amortization	(7,435,260)	(6,426,437)	(1,008,823)
		SUBTOTAL	(7,435,260)	(6,426,437)	(1,008,823)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.982%	29.018%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended September 30, 2022	
Ending Balance 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	308,740	308,740	0	210,962	210,962	0	97,778	97,778
		TOTAL UNDERGROUND STORAGE TAX	0	308,740	308,740	0	210,962	210,962	0	97,778	97,778
		DISTRIBUTION									
99	408110	State Excise Tax	7,373,172	0	7,373,172	7,373,172	0	7,373,172	0	0	0
99	408120	Municipal Occupation & License Tax	8,209,773	0	8,209,773	6,858,466	0	6,858,466	1,351,307	0	1,351,307
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	5,216,620	0	5,216,620	3,456,731	0	3,456,731	1,759,889	0	1,759,889
99	409100	State Income Tax	(12,781)	0	(12,781)	147	0	147	(12,928)	0	(12,928)
99	411410	State Income Tax-ITC Deferred	5,067	0	5,067	0	0	0	5,067	0	5,067
99	411420	State Income Tax-ITC Amortization	(5,125)	0	(5,125)	0	0	0	(5,125)	0	(5,125)
		TOTAL DISTRIBUTION TAX	20,786,726	0	20,786,726	17,688,516	0	17,688,516	3,098,210	0	3,098,210
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	613,492	1,331,809	1,945,301	446,516	963,790	1,410,306	166,976	368,019	534,995
		TOTAL A&G TAX	613,492	1,331,809	1,945,301	446,516	963,790	1,410,306	166,976	368,019	534,995
		TOTAL TAXES OTHER THAN FIT	21,400,218	1,640,549	23,040,767	18,135,032	1,174,752	19,309,784	3,265,186	465,797	3,730,983

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 September 30, 2022
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,302,004	3,096,115	1,022,594	942,221	1,964,815	771,517	359,783	1,131,300
4	3031XX	Misc Intangible IT Plant (3031XX)	4,185,401	57,997,208	62,182,609	4,185,401	41,970,840	46,156,241	0	16,026,368	16,026,368
TOTAL INTANGIBLE PLANT			5,979,512	59,299,212	65,278,724	5,207,995	42,913,061	48,121,056	771,517	16,386,151	17,157,668
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	2,716,691	2,716,691	0	1,856,315	1,856,315	0	860,376	860,376
1	352XXX	Wells	0	23,337,828	23,337,828	0	15,946,738	15,946,738	0	7,391,090	7,391,090
1	353000	Lines	0	2,058,788	2,058,788	0	1,406,770	1,406,770	0	652,018	652,018
1	354000	Compressor Station Equipment	0	15,232,457	15,232,457	0	10,408,338	10,408,338	0	4,824,119	4,824,119
1	355000	Measuring & Regulating Equipment	0	1,841,057	1,841,057	0	1,257,994	1,257,994	0	583,063	583,063
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,854,930	2,854,930	0	1,950,774	1,950,774	0	904,156	904,156
TOTAL UNDERGROUND STORAGE PLANT			0	49,878,897	49,878,897	0	34,115,059	34,115,059	0	15,763,838	15,763,838
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	682,697	0	682,697	502,716	0	502,716	179,981	0	179,981
6	375000	Structures & Improvements	1,580,990	0	1,580,990	931,495	0	931,495	649,495	0	649,495
6	376000	Mains	460,373,212	2,518,938	462,892,150	310,303,298	1,690,308	311,993,606	150,069,914	828,630	150,898,544
6	378000	Measuring & Reg Station Equip-General	7,433,143	0	7,433,143	4,754,875	0	4,754,875	2,678,268	0	2,678,268
6	379000	Measuring & Reg Station Equip-City Gate	6,807,074	0	6,807,074	1,938,065	0	1,938,065	4,869,009	0	4,869,009
6	380000	Services	335,524,483	0	335,524,483	230,666,324	0	230,666,324	104,858,159	0	104,858,159
6	381XXX	Meters	115,224,468	0	115,224,468	83,015,806	0	83,015,806	32,208,662	0	32,208,662
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	4,065,608	0	4,065,608	3,007,722	0	3,007,722	1,057,886	0	1,057,886
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			931,780,270	2,518,938	934,299,208	635,184,226	1,690,308	636,874,534	296,596,044	828,630	297,424,674
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,366,778	2,559,835	5,926,613	3,269,181	1,852,476	5,121,657	97,597	707,359	804,956
4	390XXX	Structures & Improvements	29,507,716	28,494,691	58,002,407	27,766,899	20,620,753	48,387,652	1,740,817	7,873,938	9,614,755
4	391XXX	Office Furniture & Equipment	1,440,063	14,914,547	16,354,610	1,437,857	10,793,210	12,231,067	2,206	4,121,337	4,123,543
4	392XXX	Transportation Equipment	13,940,053	5,178,956	19,119,009	10,459,523	3,747,855	14,207,378	3,480,530	1,431,101	4,911,631
4	393000	Stores Equipment	379,801	1,051,183	1,430,984	323,861	760,710	1,084,571	55,940	290,473	346,413
4	394000	Tools, Shop & Garage Equipment	3,344,294	7,821,029	11,165,323	2,704,329	5,659,844	8,364,173	639,965	2,161,185	2,801,150
4	395XXX	Laboratory Equipment	106,253	556,115	662,368	106,253	402,444	508,697	0	153,671	153,671
4	396XXX	Power Operated Equipment	3,470,110	1,068,654	4,538,764	2,581,299	773,353	3,354,652	888,811	295,301	1,184,112
4	397XXX	Communications Equipment	4,453,327	19,317,743	23,771,070	3,334,882	13,979,671	17,314,553	1,118,445	5,338,072	6,456,517
4	398000	Miscellaneous Equipment	1,914	149,981	151,895	0	108,537	108,537	1,914	41,444	43,358
TOTAL GENERAL PLANT			60,010,309	81,112,734	141,123,043	51,984,084	58,698,853	110,682,937	8,026,225	22,413,881	30,440,106

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended September 30, 2022
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	997,770,091	192,809,781	1,190,579,872	692,376,305	137,417,281	829,793,586	305,393,786	55,392,500	360,786,286
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,022,838)	(19,022,838)	0	(12,998,305)	(12,998,305)	0	(6,024,533)	(6,024,533)
G-ADEP		Distribution Plant	(283,176,282)	(2,009,145)	(285,185,427)	(183,128,305)	(1,348,217)	(184,476,522)	(100,047,977)	(660,928)	(100,708,905)
G-ADEP		General Plant	(18,879,344)	(27,739,778)	(46,619,122)	(14,833,114)	(20,074,445)	(34,907,559)	(4,046,230)	(7,665,333)	(11,711,563)
		TOTAL ACCUMULATED DEPRECIATION	(302,055,626)	(48,771,761)	(350,827,387)	(197,961,419)	(34,420,967)	(232,382,386)	(104,094,207)	(14,350,794)	(118,445,001)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(465,735)	(1,029,578)	(1,495,313)	(309,385)	(745,075)	(1,054,460)	(156,350)	(284,503)	(440,853)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,262,323)	(28,928,137)	(32,190,460)	(3,262,323)	(20,934,425)	(24,196,748)	0	(7,993,712)	(7,993,712)
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	(3,728,058)	(29,957,715)	(33,685,773)	(3,571,708)	(21,679,500)	(25,251,208)	(156,350)	(8,278,215)	(8,434,565)
		TOTAL ACCUMULATED DEPR/AMORT	(305,783,684)	(78,729,476)	(384,513,160)	(201,533,127)	(56,100,467)	(257,633,594)	(104,250,557)	(22,629,009)	(126,879,566)
		NET GAS UTILITY PLANT before DFIT	691,986,407	114,080,305	806,066,712	490,843,178	81,316,814	572,159,992	201,143,229	32,763,491	233,906,720
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,060,910)	(103,060,910)	0	(73,154,695)	(73,154,695)	0	(29,906,215)	(29,906,215)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,246,906)	(15,246,906)	0	(11,031,227)	(11,031,227)	0	(4,215,679)	(4,215,679)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(902,936)	(902,936)	0	(653,428)	(653,428)	0	(249,508)	(249,508)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	94,676	94,676	0	68,514	68,514	0	26,162	26,162
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(272,272)	(272,272)	0	(193,264)	(193,264)	0	(79,008)	(79,008)
		TOTAL ACCUMULATED DFIT	0	(119,388,348)	(119,388,348)	0	(84,964,100)	(84,964,100)	0	(34,424,248)	(34,424,248)
		NET GAS UTILITY PLANT	691,986,407	(5,308,043)	686,678,364	490,843,178	(3,647,286)	487,195,892	201,143,229	(1,660,757)	199,482,472

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%	67.104%	32.896%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.982%	29.018%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended September 30, 2022	
Ending Balance 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	691,986,407	(5,308,043)	686,678,364	490,843,178	(3,647,286)	487,195,892	201,143,229	(1,660,757)	199,482,472
	OTHER ADJUSTMENTS:									
4	108121 AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332 Regulatory Asset - AFUDC	1,292,405	2,065,835	3,358,240	788,507	1,494,983	2,283,490	503,898	570,852	1,074,750
4	182318 Accumulated Amortization - AFUDC	(273,296)	(815,566)	(1,088,862)	(200,570)	(590,212)	(790,782)	(72,726)	(225,354)	(298,080)
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	42,294,515	42,294,515	0	28,899,842	28,899,842	0	13,394,673	13,394,673
1	164115 Gas Inventory--Clay Basin	0	(1,268)	(1,268)	0	(918)	(918)	0	(350)	(350)
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,481,946	0	3,481,946	3,481,946	0	3,481,946	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	8,286,407	0	8,286,407	8,286,407	0	8,286,407	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(1,608,866)	0	(1,608,866)	(1,608,866)	0	(1,608,866)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(33,075,047)	0	(33,075,047)	(21,633,550)	0	(21,633,550)	(11,441,497)	0	(11,441,497)
99	190393 ADFIT-Customer Tax Credit	6,945,760	0	6,945,760	4,543,046	0	4,543,046	2,402,714	0	2,402,714
99	235199 Customer Deposits	(1,224)	0	(1,224)	(1,224)	0	(1,224)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302 WA Excess Nat Gas Line Extension	4,862,046	0	4,862,046	4,862,046	0	4,862,046	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,021,029)	0	(1,021,029)	(1,021,029)	0	(1,021,029)	0	0	0
C-WKC	Working Capital	2,879,490	0	2,879,490	1,476,388	0	1,476,388	1,403,102	0	1,403,102
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(8,231,408)	49,274,580	41,043,172	(1,026,899)	33,719,731	32,692,832	(7,204,509)	15,554,849	8,350,340
	NET RATE BASE	683,754,999	43,966,537	727,721,536	489,816,279	30,072,445	519,888,724	193,938,720	13,894,092	207,832,812

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-12E
For Twelve Months Ended September 30, 2022	
Ending Balance 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)	3,258,256	3,258,256												
Steam (ED-ID)	4,326,002	4,326,002												
Steam (ED-WA)	11,848,513	11,848,513												
Hydro (ED-AN)	15,487,755	15,487,755												
Other (ED-AN)	10,977,700	10,977,700												
Total Electric Production	45,898,226	45,898,226												
Electric Transmission														
ED-AN	18,714,967	18,714,967												
ED-ID	274,641	274,641												
ED-WA	518,169	518,169												
Total Electric Transmission	19,507,777	19,507,777												
Electric Distribution														
ED-AN	85,259	85,259												
ED-ID	19,136,785	19,136,785												
ED-WA	36,531,206	36,531,206												
Total Electric Distribution	55,753,250	55,753,250												
Gas Underground Storage														
1 GD-AN	717,414		717,414			717,414	717,414		490,209	490,209		227,205	227,205	
GD-OR	124,956			124,956										
Total Gas Underground Storage	842,370		717,414	124,956		717,414	717,414		490,209	490,209		227,205	227,205	
Gas Distribution														
6 GD-AN	57,432		57,432			57,432	57,432		38,539	38,539		18,893	18,893	
GD-ID	6,780,964		6,780,964			6,780,964	6,780,964				6,780,964		6,780,964	
GD-WA	15,417,500		15,417,500			15,417,500	15,417,500	15,417,500		15,417,500				
GD-OR	10,164,142			10,164,142										
Total Gas Distribution	32,420,038		22,255,896	10,164,142		22,198,464	22,255,896	15,417,500	38,539	15,456,039		6,780,964	18,893	6,799,857
General Plant														
ED-AN	2,979,099	2,979,099												
ED-ID	508,725	508,725												
ED-WA	1,209,796	1,209,796												
7,4 CD-AA	21,485,359	15,189,075	4,346,058	1,950,226		4,346,058	4,346,058		3,145,112	3,145,112		1,200,946	1,200,946	
9,4 CD-AN	644,539	500,665	143,874			143,874	143,874		104,117	104,117		39,757	39,757	
9 CD-ID	475,898	369,668	106,230			106,230	106,230				106,230		106,230	
9 CD-WA	2,249,424	1,747,308	502,116			502,116	502,116	502,116		502,116				
8,4 GD-AA	380,130		261,286	118,844		261,286	261,286		189,085	189,085		72,201	72,201	
4 GD-AN	31,519		31,519			31,519	31,519		22,809	22,809		8,710	8,710	
GD-ID	38,416		38,416			38,416	38,416				38,416		38,416	
GD-WA	1,092,309		1,092,309			1,092,309	1,092,309	1,092,309		1,092,309				
GD-OR	207,011			207,011										
Total General Plant	31,302,225	22,504,336	6,521,808	2,276,081		1,739,071	4,782,737	6,521,808	1,594,425	3,461,123	5,055,548	144,646	1,321,614	1,466,260
Total Depreciation Expense	185,723,886	143,663,589	29,495,118	12,565,179		23,937,535	5,557,583	29,495,118	17,011,925	3,989,871	21,001,796	6,925,610	1,567,712	8,493,322

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	67.104%	32.896%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended September 30, 2022	
Ending Balance 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	259,196	259,196												
Total Production/Transmission		1,177,595	1,177,595												
Distribution															
Franchises (302000)	ED-WA	108,094	108,094												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
Total Distribution		113,960	113,960												
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	44,067,454	31,153,486	8,913,965	4,000,003		8,913,965	8,913,965		6,450,769	6,450,769		2,463,196	2,463,196	
9,4	CD-AN	124,764	96,914	27,850			27,850	27,850		20,154	20,154		7,696	7,696	
9,4	CD-ID	0	0	0			0	0				0		0	
9,4	CD-WA	3,711,506	2,883,024	828,482			828,482	828,482	828,482		828,482			0	
	ED-AN	5,681,915	5,681,915												
	ED-ID	0	0												
	ED-WA	912,279	912,279												
8,4	GD-AA	89,280		61,368	27,912		61,368	61,368		44,410	44,410		16,958	16,958	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	2,040			2,040										
Total Miscellaneous IT Intangible Plant - 3031XX		54,589,238	40,727,618	9,831,665	4,029,955		828,482	9,003,183	9,831,665	828,482	6,515,333	7,343,815	0	2,487,850	2,487,850
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	422,431	422,431												
	GD-OR	0			0										
Total General Plant- 390200, 396200		422,431	422,431	0	0		0	0		0	0		0	0	
Total Amortization Expense		56,775,508	42,742,427	9,957,407	4,075,674		868,139	9,089,268	9,957,407	853,344	6,577,630	7,430,974	14,795	2,511,638	2,526,433

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-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(76,952,687)	(76,952,687)												
Steam (ED-ID)	(94,686,058)	(94,686,058)												
Steam (ED-WA)	(183,171,171)	(183,171,171)												
Hydro (ED-AN)	(184,881,039)	(184,881,039)												
Other (ED-AN)	(166,817,011)	(166,817,011)												
Total Electric Production	(706,507,966)	(706,507,966)												
Electric Transmission														
ED-AN	(237,792,263)	(237,792,263)												
ED-ID	(10,529,829)	(10,529,829)												
ED-WA	(16,592,533)	(16,592,533)												
Total Electric Transmission	(264,914,625)	(264,914,625)												
Electric Distribution														
ED-AN	(474,243)	(474,243)												
ED-ID	(273,442,672)	(273,442,672)												
ED-WA	(449,632,942)	(449,632,942)												
Total Electric Distribution	(723,549,857)	(723,549,857)												
Gas Underground Storage														
1 GD-AN	(19,022,838)		(19,022,838)			(19,022,838)	(19,022,838)		(12,998,305)	(12,998,305)		(6,024,533)	(6,024,533)	
GD-OR	(1,611,398)			(1,611,398)										
Total Gas Underground Storage	(20,634,236)		(19,022,838)	(1,611,398)		(19,022,838)	(19,022,838)		(12,998,305)	(12,998,305)		(6,024,533)	(6,024,533)	
Gas Distribution														
6 GD-AN	(2,009,145)		(2,009,145)			(2,009,145)	(2,009,145)		(1,348,217)	(1,348,217)		(660,928)	(660,928)	
GD-ID	(100,047,977)		(100,047,977)			(100,047,977)	(100,047,977)				(100,047,977)		(100,047,977)	
GD-WA	(183,128,305)		(183,128,305)			(183,128,305)	(183,128,305)	(183,128,305)		(183,128,305)				
GD-OR	(138,099,749)			(138,099,749)										
Total Gas Distribution	(423,285,176)		(285,185,427)	(138,099,749)		(283,176,282)	(2,009,145)	(285,185,427)	(183,128,305)	(1,348,217)	(184,476,522)	(100,047,977)	(660,928)	(100,708,905)
General Plant														
ED-AN	(39,501,439)	(39,501,439)												
ED-ID	(13,373,979)	(13,373,979)												
ED-WA	(25,569,242)	(25,569,242)												
7.4 CD-AA	(99,794,076)	(70,549,422)	(20,186,346)	(9,058,308)		(20,186,346)	(20,186,346)		(14,608,253)	(14,608,253)		(5,578,093)	(5,578,093)	
9.4 CD-AN	(8,533,387)	(6,628,564)	(1,904,823)			(1,904,823)	(1,904,823)		(1,378,463)	(1,378,463)		(526,360)	(526,360)	
9 CD-ID	(7,485,795)	(5,814,816)	(1,670,979)			(1,670,979)	(1,670,979)				(1,670,979)		(1,670,979)	
9 CD-WA	(11,156,143)	(8,665,869)	(2,490,274)			(2,490,274)	(2,490,274)	(2,490,274)		(2,490,274)				
8.4 GD-AA	(2,530,872)		(1,739,620)	(791,252)		(1,739,620)	(1,739,620)		(1,258,911)	(1,258,911)		(480,709)	(480,709)	
4 GD-AN	(3,908,989)		(3,908,989)			(3,908,989)	(3,908,989)		(2,828,818)	(2,828,818)		(1,080,171)	(1,080,171)	
GD-ID	(2,375,251)		(2,375,251)			(2,375,251)	(2,375,251)				(2,375,251)		(2,375,251)	
GD-WA	(12,342,840)		(12,342,840)			(12,342,840)	(12,342,840)	(12,342,840)		(12,342,840)				
GD-OR	(5,658,309)			(5,658,309)										
Total General Plant	(232,230,322)	(170,103,331)	(46,619,122)	(15,507,869)		(18,879,344)	(27,739,778)	(46,619,122)	(14,833,114)	(20,074,445)	(34,907,559)	(4,046,230)	(7,665,333)	(11,711,563)
Total Accumulated Depreciation	(2,371,122,182)	(1,865,075,779)	(350,827,387)	(155,219,016)		(302,055,626)	(48,771,761)	(350,827,387)	(197,961,419)	(34,420,967)	(232,382,386)	(104,094,207)	(14,350,794)	(118,445,001)

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	67.104%	32.896%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended September 30, 2022
 Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(15,422,153)	(15,422,153)											
Misc Intangible Plt (303000)	ED-AN	(2,754,320)	(2,754,320)											
Total Production/Transmission		(18,176,473)	(18,176,473)											
Distribution														
Franchises (302000)	ED-WA	(366,300)	(366,300)											
Misc Intangible Plt (303000)	ED-WA	(64,671)	(64,671)											
Total Distribution		(430,971)	(430,971)											
General Plant - 303000														
7,4	CD-AA	(4,932,081)	(3,486,734)	(997,662)	(447,685)		(997,662)	(997,662)		(721,978)	(721,978)		(275,684)	(275,684)
9,4	CD-AN	(142,981)	(111,065)	(31,916)			(31,916)	(31,916)		(23,097)	(23,097)		(8,819)	(8,819)
	GD-ID	(156,350)		(156,350)			(156,350)	(156,350)				(156,350)		(156,350)
	GD-WA	(309,385)		(309,385)			(309,385)	(309,385)	(309,385)		(309,385)			
	GD-OR	(126,984)			(126,984)									
Total General Plant - 303000		(5,667,781)	(3,597,799)	(1,495,313)	(574,669)	(465,735)	(1,029,578)	(1,495,313)	(309,385)	(745,075)	(1,054,460)	(156,350)	(284,503)	(440,853)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(141,786,732)	(100,236,130)	(28,680,621)	(12,869,981)		(28,680,621)	(28,680,621)		(20,755,305)	(20,755,305)		(7,925,316)	(7,925,316)
9,4	CD-AN	(363,236)	(282,155)	(81,081)			(81,081)	(81,081)		(58,676)	(58,676)		(22,405)	(22,405)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(14,614,836)	(11,352,513)	(3,262,323)		(3,262,323)	(3,262,323)	(3,262,323)	(3,262,323)		(3,262,323)		0	0
	ED-AN	(10,529,997)	(10,529,997)											
	ED-ID	0	0											
	ED-WA	(1,794,601)	(1,794,601)											
8,4	GD-AA	(242,136)		(166,435)	(75,701)		(166,435)	(166,435)		(120,444)	(120,444)		(45,991)	(45,991)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(2,040)			(2,040)									
Total Miscellaneous IT Intangible Plant - 30311		(169,333,578)	(124,195,396)	(32,190,460)	(12,947,722)	(3,262,323)	(28,928,137)	(32,190,460)	(3,262,323)	(20,934,425)	(24,196,748)	0	(7,993,712)	(7,993,712)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(1,054,198)	(1,054,198)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,054,198)	(1,054,198)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(194,663,001)	(147,454,837)	(33,685,773)	(13,522,391)	(3,728,058)	(29,957,715)	(33,685,773)	(3,571,708)	(21,679,500)	(25,251,208)	(156,350)	(8,278,215)	(8,434,565)

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-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,276,837	8,294,951	2,837,816	9,144,070	20,276,837	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,280,128	0	0	0	0	0	0	0	0	4,280,128	0	4,280,128
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,978,082	0	0	91,181,055	91,181,055	0	0	26,089,686	26,089,686	0	11,707,341	11,707,341
9	CD-WA / ID / AN	30,741,511	9,452,409	6,057,843	8,369,139	23,879,391	2,716,299	1,740,817	2,405,004	6,862,120	0	0	0
	TOTAL ACCOUNT	209,327,158	17,747,360	8,895,659	108,694,264	135,337,283	27,766,899	1,740,817	28,494,690	58,002,406	4,280,128	11,707,341	15,987,469
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,880,895	834,355	7,798	2,038,742	2,880,895	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	321,541	0	0	0	0	0	0	221,014	221,014	0	100,527	100,527
7	CD-AA	72,285,516	0	0	51,102,246	51,102,246	0	0	14,621,914	14,621,914	0	6,561,356	6,561,356
9	CD-WA / ID / AN	5,727,797	4,192,338	7,675	249,225	4,449,238	1,204,734	2,206	71,619	1,278,559	0	0	0
	TOTAL ACCOUNT	81,460,981	5,026,693	15,473	53,390,213	58,432,379	1,437,857	2,206	14,914,547	16,354,610	12,109	6,661,883	6,673,992
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	59,078,242	25,824,727	11,994,003	21,259,512	59,078,242	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,916,667	0	0	0	0	9,988,437	3,223,946	2,704,284	15,916,667	0	0	0
99	GD-OR / AS	4,791,526	0	0	0	0	0	0	0	0	4,791,526	0	4,791,526
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,571,576	0	0	5,352,726	5,352,726	0	0	1,531,578	1,531,578	0	687,272	687,272
9	CD-WA / ID / AN	7,185,562	1,639,325	892,883	3,049,393	5,581,601	471,086	256,584	876,291	1,603,961	0	0	0
	TOTAL ACCOUNT	94,640,761	27,464,052	12,886,886	29,661,631	70,012,569	10,459,523	3,480,530	5,178,956	19,119,009	4,791,526	717,657	5,509,183

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,403,180	353,236	194,665	3,649,181	4,197,082	101,508	55,940	1,048,650	1,206,098	0	0	0	
		TOTAL ACCOUNT	6,131,631	412,102	194,665	4,071,951	4,678,718	323,861	55,940	1,051,183	1,430,984	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,914,739	1,334,329	454,204	6,126,206	7,914,739	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,622,957	0	0	0	0	2,698,521	423,500	500,936	3,622,957	0	0	0	
99		GD-OR / AS	1,052,953	0	0	0	0	0	0	0	0	1,052,953	0	1,052,953	
8		GD-AA	5,755,898	0	0	0	0	0	0	3,956,374	3,956,374	0	1,799,524	1,799,524	
7		CD-AA	15,491,459	0	0	10,951,687	10,951,687	0	0	3,133,612	3,133,612	0	1,406,160	1,406,160	
9		CD-WA / ID / AN	2,026,608	20,210	753,273	800,745	1,574,228	5,808	216,465	230,107	452,380	0	0	0	
		TOTAL ACCOUNT	35,864,614	1,354,539	1,207,477	17,878,638	20,440,654	2,704,329	639,965	7,821,029	11,165,323	1,052,953	3,205,684	4,258,637	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,192,735	400,088	15,791	2,776,856	3,192,735	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,134,885	400,088	15,791	3,830,120	4,245,999	106,253	0	556,115	662,368	18,586	207,932	226,518	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	27,969,037	13,016,780	8,291,584	6,660,673	27,969,037	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,105,582	0	0	0	0	2,508,958	776,035	820,589	4,105,582	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	34,108,642	13,268,522	8,684,032	7,525,518	29,478,072	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	47,739,943	12,639,588	6,537,974	28,562,381	47,739,943	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	894,188	0	0	0	0	601,790	290,445	1,953	894,188	0	0	0	
99		GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626	
8		GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	76,065	
7		CD-AA	92,588,466	0	0	65,455,416	65,455,416	0	0	18,728,795	18,728,795	0	8,404,255	8,404,255	
9		CD-WA / ID / AN	17,833,764	9,510,848	2,881,344	1,460,719	13,852,911	2,733,092	828,000	419,761	3,980,853	0	0	0	
		TOTAL ACCOUNT	160,054,285	22,150,436	9,419,318	95,478,516	127,048,270	3,334,882	1,118,445	19,317,742	23,771,069	754,626	8,480,320	9,234,946	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	280,702	0	6,846	273,856	280,702	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	889	0	0	0	0	0	0	611	611	0	278	278	
7		CD-AA	728,810	0	0	515,232	515,232	0	0	147,424	147,424	0	66,154	66,154	
9		CD-WA / ID / AN	17,295	0	6,659	6,775	13,434	0	1,914	1,947	3,861	0	0	0	
		TOTAL ACCOUNT	1,036,788	0	13,505	795,863	809,368	0	1,914	149,982	151,896	9,092	66,432	75,524	
		TOTAL GENERAL PLANT	646,589,739	88,635,603	42,034,712	330,788,825	461,459,140	51,984,086	8,026,225	81,112,735	141,123,046	11,829,163	32,178,390	44,007,553	

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 INTANGIBLE PLANT
For Twelve Months Ended September 30, 2022
Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,987,594	319,716	0	11,667,878	11,987,594	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,624,207	319,716	0	16,217,609	16,537,325	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,007,443	3,832,682	0	19,174,761	23,007,443	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	244,851	0	0	0	0	0	0	0	0	244,851	0	
8		GD-AA	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	
7		CD-AA	129,298,778	0	0	91,407,771	91,407,771	0	0	26,154,557	26,154,557	0	11,736,450	
9		CD-WA / ID / AN	766,480	129,481	0	465,906	595,387	37,208	0	133,885	171,093	0	0	
		TOTAL ACCOUNT	153,762,076	3,962,163	0	111,048,438	115,010,601	37,208	0	26,593,990	26,631,198	244,851	11,875,426	12,120,277
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,319,347	0	0	3,319,347	3,319,347	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	16,093,916	0	0	11,377,594	11,377,594	0	0	3,255,477	3,255,477	0	1,460,845	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	19,413,263	0	0	14,696,941	14,696,941	0	0	3,255,477	3,255,477	0	1,460,845	1,460,845
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
For Twelve Months Ended September 30, 2022
Ending Balance Basis

Report ID:
C-IPL-12E

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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	83,245	0	0	58,850	58,850	0	0	16,839	16,839	0	7,556	7,556
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	20,446,202	16,214,764	0	58,850	16,273,614	4,148,193	0	16,839	4,165,032	0	7,556	7,556
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,715,777	0	0	8,282,469	8,282,469	0	0	2,369,867	2,369,867	0	1,063,441	1,063,441
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	11,814,221	0	0	8,380,913	8,380,913	0	0	2,369,867	2,369,867	0	1,063,441	1,063,441
	TOTAL		361,226,647	20,496,643	0	248,248,530	268,745,173	5,207,995	771,517	59,299,212	65,278,724	670,802	26,531,948	27,202,750

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-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(74,482,469)	(52,655,381)	(15,066,314)	(6,760,774)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(809,034)	(628,441)	(180,593)	0
7	282919 CD-AA	(4,463,792)	(3,155,678)	(902,936)	(405,178)
7	283750 CD-AA	468,044	330,884	94,676	42,484
	Total	(79,287,251)	(56,108,616)	(16,055,167)	(7,123,468)

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 WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended September 30, 2022	
Ending Balance Basis	

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	5,732,991	5,732,991	0	0	0	0	5,732,991
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	837	837	0	0	0	0	837
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	(7)	(7)	0	0	0	0	(7)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	78,221,258	33,808,008	0	112,029,266	76,744,870	32,404,906	1,476,388	1,403,102	0
TOTAL		78,221,258	33,808,008	5,733,821	117,763,087	76,744,870	32,404,906	1,476,388	1,403,102	5,733,821

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%