

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(2,536,572)	(1,817,105)	(719,467)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>(2,536,572)</u>	<u>(1,817,105)</u>	<u>(719,467)</u>
G-APL	Gas Net Adjusted Rate Base	<u>715,676,299</u>	<u>512,446,216</u>	<u>203,230,083</u>
	RATE OF RETURN	<u><u>-0.354%</u></u>	<u><u>-0.355%</u></u>	<u><u>-0.354%</u></u>

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

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	100.000%	68.330%	31.670%
2	Input	Number of Customers Percent	8-01-2022 thru 08-31-2022	268,910 100.000%	176,106 65.489%	92,804 34.511%
3	G-OPS	Direct Distribution Operating Expense Percent	8-01-2022 thru 08-31-2022	1,403,070 100.000%	963,920 68.701%	439,150 31.299%
	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	8-01-2022 thru 08-31-2022	6,127,976 100.000%	3,832,436 62.540%	2,295,540 37.460%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended August 31, 2022

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended August 31, 2022

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended August 31, 2022

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		85,248,538	75,398,647	9,849,891	0
	Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
	Adjustments		0	0	0	0
	Total		142,841,884	121,811,494	21,030,390	0
	Percentage		100.000%	85.277%	14.723%	0.000%
	Direct Labor Accts 580 - 894		56,931,970	47,158,546	9,773,424	0
	Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
	Total		79,323,635	66,079,652	13,243,983	0
	Percentage		100.000%	83.304%	16.696%	0.000%
	Number of Customers at		672,312	405,775	266,537	0
	Percentage		100.000%	60.355%	39.645%	0.000%
	Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
	Percentage		100.000%	81.777%	18.223%	0.000%
	Total Percentages		400.000%	310.713%	89.287%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021	System 274,289,163 100.000%	Washington 184,035,999 67.096%	Idaho 90,253,164 32.904%	
11	Book Depreciation Percent	8-01-2022 thru 08-31-2022	2,499,462 100.000%	1,783,175 71.342%	716,287 28.658%	
12	Net Gas Plant (before ADFIT) - AMA Percent	07-01-2022 thru 08-31-2022	800,006,130 100.000%	567,328,141 70.915%	232,677,989 29.085%	
13	G-PLT Net Gas General Plant - AMA Percent	07-01-2022 thru 08-31-2022	94,791,510 100.000%	76,048,622 80.227%	18,742,888 19.773%	
14	Net Allocated Schedule M's - AMA Percent	8-01-2022 thru 08-31-2022	-3,027,268 100.000%	-2,132,014 70.427%	-895,254 29.573%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
	REVENUES								
	SALES OF GAS:								
99 480000	Residential	5,017,284	0	5,017,284	3,597,628	0	3,597,628	1,419,656	0
99 4812XX	Commercial - Firm & Interruptible	2,727,037	0	2,727,037	1,831,604	0	1,831,604	895,433	0
99 4813XX	Industrial-Firm	222,659	0	222,659	125,887	0	125,887	96,772	0
99 481400	Interruptible	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	16,941	0	16,941	16,176	0	16,176	765	0
99 499XXX	Unbilled Revenue	(189,824)	0	(189,824)	(164,672)	0	(164,672)	(25,152)	0
	TOTAL SALES TO ULTIMATE CUSTOMERS	7,794,097	0	7,794,097	5,406,623	0	5,406,623	2,387,474	0
	OTHER OPERATING REVENUES:								
99 483XXX	Sales for Resale	4,775,804	0	4,775,804	2,986,788	0	2,986,788	1,789,016	0
4 488000	Miscellaneous Service Revenues	403	0	403	135	0	135	268	0
99 4893XX	Transportation Revenues	384,594	0	384,594	345,992	0	345,992	38,602	0
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	1,493,083	47,683	1,540,766	1,045,332	34,507	1,079,839	447,751	13,176
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	6,653,884	47,683	6,701,567	4,378,247	34,507	4,412,754	2,275,637	13,176
	TOTAL GAS REVENUES	14,447,981	47,683	14,495,664	9,784,870	34,507	9,819,377	4,663,111	13,176
	PRODUCTION EXPENSES:								
G-804 804/805	City Gate Purchases	7,740,214	0	7,740,214	4,831,276	0	4,831,276	2,908,938	0
99 808XXX	Net Natural Gas Storage Transactions	334,666	0	334,666	209,300	0	209,300	125,366	0
99 811000	Gas Used for Products Extraction	(59,831)	0	(59,831)	(37,418)	0	(37,418)	(22,413)	0
10 813000	Other Gas Expenses	6,101	89,783	95,884	6,101	60,241	66,342	0	29,542
99 813010	Gas Technology Institute (GTI) Expenses	2,557	0	2,557	1,636	0	1,636	921	0
	TOTAL PRODUCTION EXPENSES	8,023,707	89,783	8,113,490	5,010,895	60,241	5,071,136	3,012,812	29,542
	UNDERGROUND STORAGE EXPENSES:								
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	24,953	24,953	0	17,050	17,050	0	7,903
1 837000	Other Equipment	0	160,735	160,735	0	109,830	109,830	0	50,905
	TOTAL UNDERGROUND STORAGE OPER EXP	0	185,688	185,688	0	126,880	126,880	0	58,808
G-DEPX	Depreciation Expense-Underground Storage	0	61,194	61,194	0	41,814	41,814	0	19,380
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	31,155	31,155	0	21,288	21,288	0	9,867
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	92,349	92,349	0	63,102	63,102	0	29,247
	TOTAL UNDERGROUND STORAGE EXPENSES	0	278,037	278,037	0	189,982	189,982	0	88,055

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000	Supervision & Engineering	40,695	194,511	235,206	35,635	133,631	169,266	5,060	60,880
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	459,370	94,770	554,140	278,018	65,108	343,126	181,352	29,662
3	875000	Measuring & Reg Sta Exp-General	6,805	0	6,805	2,524	0	2,524	4,281	0
3	876000	Measuring & Reg Sta Exp-Industrial	595	0	595	670	0	670	(75)	0
3	877000	Measuring & Reg Sta Exp-City Gate	3,179	0	3,179	303	0	303	2,876	0
3	878000	Meter & House Regulator Expenses	135,218	79	135,297	66,938	54	66,992	68,280	25
3	879000	Customer Installation Expenses	139,212	9,113	148,325	85,182	6,261	91,443	54,030	2,852
3	880000	Other Expenses	160,828	31,045	191,873	136,272	21,328	157,600	24,556	9,717
3	881000	Rents	0	(250)	(250)	0	(172)	(172)	0	(78)
	MAINTENANCE									
3	885000	Supervision & Engineering	1,279	1	1,280	1,279	1	1,280	0	0
3	887000	Mains	87,081	0	87,081	75,140	0	75,140	11,941	0
3	889000	Measuring & Reg Sta Exp-General	29,143	57	29,200	28,006	39	28,045	1,137	18
3	890000	Measuring & Reg Sta Exp-Industrial	526	0	526	11	0	11	515	0
3	891000	Measuring & Reg Sta Exp-City Gate	10,112	0	10,112	8,614	0	8,614	1,498	0
3	892000	Services	218,977	0	218,977	159,426	0	159,426	59,551	0
3	893000	Meters & House Regulators	110,052	98,683	208,735	85,903	67,796	153,699	24,149	30,887
3	894000	Other Equipment	0	23,495	23,495	0	16,141	16,141	0	7,354
	TOTAL DISTRIBUTION OPERATING EXP		1,403,072	451,504	1,854,576	963,921	310,187	1,274,108	439,151	141,317
G-DEPX	Depreciation Expense-Distribution		1,895,984	4,786	1,900,770	1,321,471	2,993	1,324,464	574,513	1,793
G-OTX	Taxes Other Than FIT		1,092,822	0	1,092,822	892,493	0	892,493	200,329	0
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		2,988,806	4,786	2,993,592	2,213,964	2,993	2,216,957	774,842	1,793
	TOTAL DISTRIBUTION EXPENSES		4,391,878	456,290	4,848,168	3,177,885	313,180	3,491,065	1,213,993	143,110

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

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	10,008	10,008	0	6,554	6,554	0	3,454
2	902000	Meter Reading Expenses	35,858	8,957	44,815	29,944	5,866	35,810	5,914	3,091
2	903XXX	Customer Records & Collection Expenses	49,176	402,033	451,209	22,979	263,287	286,266	26,197	138,746
2	904000	Uncollectible Accounts	61,564	0	61,564	35,985	0	35,985	25,579	0
2	905000	Misc Customer Accounts	0	8,595	8,595	0	5,629	5,629	0	2,966
TOTAL CUSTOMER ACCOUNTS EXPENSES			146,598	429,593	576,191	88,908	281,336	370,244	57,690	148,257
CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	252,978	8,336	261,314	216,573	5,459	222,032	36,405	2,877
2	909000	Advertising	1,766	16,693	18,459	1,750	10,932	12,682	16	5,761
2	910000	Misc Customer Service & Info Exp	0	16,281	16,281	0	10,662	10,662	0	5,619
TOTAL CUSTOMER SERVICE & INFO EXP			254,744	41,310	296,054	218,323	27,053	245,376	36,421	14,257
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	435	435	0	285	285	0	150
TOTAL SALES EXPENSES			0	435	435	0	285	285	0	150
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	17,688	854,070	871,758	14,151	618,065	632,216	3,537	236,005
4	921000	Office Supplies & Expenses	5	108,221	108,226	5	78,316	78,321	0	29,905
4	922000	Admin. Expenses Transferred - Credit	0	(1,259)	(1,259)	0	(911)	(911)	0	(348)
4	923000	Outside Services Employed	20,742	294,463	315,205	20,123	213,094	233,217	619	81,369
4	924000	Property Insurance Premium	0	47,661	47,661	0	34,491	34,491	0	13,170
4	925XXX	Injuries and Damages	1,803	140,710	142,513	1,379	101,828	103,207	424	38,882
4	926XXX	Employee Pensions and Benefits	166,591	498,425	665,016	125,531	360,695	486,226	41,060	137,730
4	928000	Regulatory Commission Expenses	59,591	24,577	84,168	43,795	17,786	61,581	15,796	6,791
4	930000	Miscellaneous General Expenses	1,306	81,765	83,071	488	59,171	59,659	818	22,594
4	931000	Rents	0	9,619	9,619	0	6,961	6,961	0	2,658
4	935000	Maintenance of General Plant	50,236	253,594	303,830	41,242	183,518	224,760	8,994	70,076
TOTAL ADMIN & GEN OPERATING EXP			317,962	2,311,846	2,629,808	246,714	1,673,014	1,919,728	71,248	638,832

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

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
G-DEPX	Depreciation Expense-General Plant	145,232	392,266	537,498	133,025	283,871	416,896	12,207	108,395
G-AMTX	Amortization Expense - General Plant - 303000	3,305	7,173	10,478	2,072	5,191	7,263	1,233	1,982
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	69,072	748,980	818,052	69,072	542,015	611,087	0	206,965
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	177,887	0	177,887	177,887	0	177,887	0	0
99 407305	Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0
99 407306	Regulatory Debit - AMI Amortization	78,231	0	78,231	78,231	0	78,231	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti.	29,784	0	29,784	29,784	0	29,784	0	0
99 407311	Regulatory Debit - AFUDC Amortization	4,799	18,686	23,485	3,806	13,251	17,057	993	5,435
99 407314	Regulatory Debit - FISERVE Amortization	13,195	0	13,195	0	0	0	13,195	0
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr:	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	0	0	0	0	0	0	0	0
99 407407	Reg. Credits-Amortization Depreciation Benefit	(885)	0	(885)	0	0	0	(885)	0
99 407419	Amortization AFUDC Equity Tax Credit	(49,406)	0	(49,406)	(8,830)	0	(8,830)	(40,576)	0
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0
99 407447	Regulatory Deferral - COVID-19	2,061	0	2,061	2,061	0	2,061	0	0
G-OTX	Taxes Other Than FIT--A&G	49,831	53,027	102,858	36,503	38,374	74,877	13,328	14,653
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	523,106	1,220,132	1,743,238	523,611	882,702	1,406,313	(505)	337,430
	TOTAL ADMIN & GENERAL EXPENSES	841,068	3,531,978	4,373,046	770,325	2,555,716	3,326,041	70,743	976,262
	TOTAL EXPENSES BEFORE FIT	13,657,995	4,827,426	18,485,421	9,266,336	3,427,793	12,694,129	4,391,659	1,399,633
	NET OPERATING INCOME (LOSS) BEFORE FIT			(3,989,757)			(2,874,752)		
G-FIT	FEDERAL INCOME TAX			(1,445,360)			(1,067,089)		
G-FIT	DEFERRED FEDERAL INCOME TAX			(7,825)			9,442		
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0		
	GAS NET OPERATING INCOME (LOSS)			(2,536,572)			(1,817,105)		

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers	100.000%	65.489%	34.511%
G-ALL 3	Direct Distribution Operating Expense	100.000%	68.701%	31.299%
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%

Total

1,419,656
895,433
96,772
0
765
(25,152)
2,387,474

1,789,016
268
38,602
0
460,927
0
0
2,288,813
4,676,287

2,908,938
125,366
(22,413)
29,542
921
3,042,354

0
7,903
50,905
58,808

19,380
0
9,867
29,247

88,055

Total

65,940

0

211,014

4,281

(75)

2,876

68,305

56,882

34,273

(78)

0

11,941

1,155

515

1,498

59,551

55,036

7,354

580,468

576,306

200,329

776,635

1,357,103

Total

3,454
9,005
164,943
25,579
2,966
205,947

39,282
5,777
5,619
50,678

0
0
150
150

239,542
29,905
(348)
81,988
13,170
39,306
178,790
22,587
23,412
2,658
79,070
710,080

Total

120,602

3,215

206,965

0

0

0

0

0

0

6,428

13,195

0

0

0

(885)

(40,576)

0

0

27,981

336,925

1,047,005

5,791,292

(1,115,005)

(378,271)

(17,267)

0

(719,467)

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,460	47,683	52,143	4,460	34,507	38,967	0	13,176	13,176
4	495028	Deferred Exchange Reservation	468,750	0	468,750	293,156	0	293,156	175,594	0	175,594
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	770,862	0	770,862	571,485	0	571,485	199,377	0	199,377
4	495329	Amortization Res Decoupling Deferral	(12,642)	0	(12,642)	(17,621)	0	(17,621)	4,979	0	4,979
4	495338	Non-Res Decoupling Deferred Rev	269,514	0	269,514	207,967	0	207,967	61,547	0	61,547
4	495339	Amortization Non-Res Decoupling	(7,860)	0	(7,860)	(14,115)	0	(14,115)	6,255	0	6,255
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	1,493,084	47,683	1,540,767	1,045,332	34,507	1,079,839	447,752	13,176	460,928

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	7,404,914	0	7,404,914	4,640,928	0	4,640,928	2,763,986	0	2,763,986
1	804001	Pipeline Demand Costs	2,242,053	0	2,242,053	1,531,995	0	1,531,995	710,058	0	710,058
1	804002	Transport Variable Charges	11,960	0	11,960	8,172	0	8,172	3,788	0	3,788
6	804010	Gas Costs - Fixed Hedge	126,174	0	126,174	78,909	0	78,909	47,265	0	47,265
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	35,014	0	35,014	21,898	0	21,898	13,116	0	13,116
6	804018	Merchandise Processing Fee	16,359	0	16,359	10,231	0	10,231	6,128	0	6,128
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	(3,143,950)	0	(3,143,950)	(1,966,226)	0	(1,966,226)	(1,177,724)	0	(1,177,724)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	367,277	0	367,277	229,695	0	229,695	137,582	0	137,582
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	125,698	0	125,698	92,262	0	92,262	33,436	0	33,436
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	554,715	0	554,715	183,412	0	183,412	371,303	0	371,303
		TOTAL PURCHASED GAS COSTS	7,740,214	0	7,740,214	4,831,276	0	4,831,276	2,908,938	0	2,908,938

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	62.540%	37.460%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	14,042	8,336	22,378	8,606	5,459	14,065	5,436	2,877	8,313
99	908600	Public Purpose Tariff Rider Expense Offset	212,319	0	212,319	181,551	0	181,551	30,768	0	30,768
99	908610	Limited Income Tax Refund Program	29,905	0	29,905	29,905	0	29,905	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(3,288)	0	(3,288)	(3,489)	0	(3,489)	201	0	201
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			252,978	8,336	261,314	216,573	5,459	222,032	36,405	2,877	39,282

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.489%	34.511%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.60%	54.60%
2	Cost of Debt		4.681%	4.685%
	Total Cost of Debt		2.556%	2.558%
	Total Weighted Cost		2.556%	2.558%
G-APL	Net Rate Base	715,676,299	512,446,216	203,230,083
	Interest Deduction for FIT Calculation	18,296,751	13,098,125	5,198,626
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	14,495,664	9,819,377	4,676,287
G-OPS	Operating & Maintenance Expense	13,656,242	9,007,757	4,648,485
G-OPS	Book Deprec/Amort and Reg Amortizations	3,602,344	2,697,714	904,630
G-OTX	Taxes Other than FIT	1,226,835	988,658	238,177
	Net Operating Income Before FIT	(3,989,757)	(2,874,752)	(1,115,005)
G-INT	Less: Interest Expense	1,524,729	1,091,510	433,219
G-OTX	Less: Idaho ITC Deferral & Amortization	(376)	0	(376)
G-SCM	Schedule M Adjustments	(1,367,806)	(1,115,115)	(252,691)
	Taxable Net Operating Income	(6,882,668)	(5,081,377)	(1,801,291)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,445,360)	(1,067,089)	(378,271)
G-DTE	Deferred FIT	153,298	147,139	6,159
G-DTE	Customer Tax Credit Amortization	(161,123)	(137,697)	(23,426)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(1,453,185)	(1,057,647)	(395,538)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,113,592	1,214,401	3,327,993	1,525,640	875,885	2,401,525	587,952	338,516	926,468
12	997001	Contributions In Aid of Construction	0	83,334	83,334	0	59,096	59,096	0	24,238	24,238
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(5,054)	(5,054)	0	(3,584)	(3,584)	0	(1,470)	(1,470)
99	997010	Deferred Gas Credit and Refunds	680,414	468,750	1,149,164	275,675	332,414	608,089	404,739	136,336	541,075
12	997016	Redemption Expense Amortization	0	2,486	2,486	0	1,763	1,763	0	723	723
99	997018	DSM Tariff Rider	(350,955)	0	(350,955)	(283,056)	0	(283,056)	(67,899)	0	(67,899)
12	997020	FAS87 Current Pension Accrual	0	(27,162)	(27,162)	0	(19,262)	(19,262)	0	(7,900)	(7,900)
12	997027	Customer Uncollectibles	(11,291)	(80,420)	(91,711)	(29,285)	(57,030)	(86,315)	17,994	(23,390)	(5,396)
99	997031	Decoupling Mechanism	(1,019,874)	0	(1,019,874)	(747,716)	0	(747,716)	(272,158)	0	(272,158)
12	997032	Interest Rate Swaps	0	107,068	107,068	0	75,927	75,927	0	31,141	31,141
12	997035	Leases	0	4,683	4,683	0	3,389	3,389	0	1,294	1,294
12	997048	AFUDC	0	(46,349)	(46,349)	0	(32,868)	(32,868)	0	(13,481)	(13,481)
12	997049	Tax Depreciation	0	(3,184,972)	(3,184,972)	0	(2,258,623)	(2,258,623)	0	(926,349)	(926,349)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(3,288)	0	(3,288)	(3,489)	0	(3,489)	201	0	201
12	997080	Book Transportation Depreciation	0	182,025	182,025	0	129,083	129,083	0	52,942	52,942
12	997081	Deferred Compensation	0	(1,840)	(1,840)	0	(1,305)	(1,305)	0	(535)	(535)
4	997082	Meal Disallowances	0	858	858	0	621	621	0	237	237
12	997083	Paid Time Off	0	2,660	2,660	0	1,886	1,886	0	774	774
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(883,334)	(883,334)	0	(626,416)	(626,416)	0	(256,918)	(256,918)
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	108,014	0	108,014	108,014	0	108,014	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	13,195	42,703	55,898	0	30,283	30,283	13,195	12,420	25,615
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	(49,406)	0	(49,406)	(8,830)	0	(8,830)	(40,576)	0	(40,576)
12	997118	Depreciation Study Deferral	(885)	0	(885)	0	0	0	(885)	0	(885)
12	997119	AFUDC Tax CPI	0	68,671	68,671	0	48,698	48,698	0	19,973	19,973
12	997120	Transportation Tax Disallowance	0	2,103	2,103	0	1,491	1,491	0	612	612
12	997125	COVID-19	2,061	0	2,061	2,061	0	2,061	0	0	0
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(469,547)	(469,547)	0	(332,979)	(332,979)	0	(136,568)	(136,568)
12	997129	Mixed Service Costs (IDD#5)	0	(508,334)	(508,334)	0	(360,485)	(360,485)	0	(147,849)	(147,849)
TOTAL SCHEDULE M ADJUSTMENTS			1,659,464	(3,027,270)	(1,367,806)	1,016,901	(2,132,016)	(1,115,115)	642,563	(895,254)	(252,691)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers	100.000%	65.489%	34.511%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	62.540%	37.460%
G-ALL	11	Book Depreciation	100.000%	71.342%	28.658%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.915%	29.085%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	67,324	47,743	19,581
99	410100	Deferred Federal Income Tax Exp	81,848	100,983	(19,135)
		SUBTOTAL	149,172	148,726	446
12	411100	Deferred Federal Income Tax Expense - Allocated	(132,462)	(93,930)	(38,532)
99	411100	Deferred Federal Income Tax Exp	13,029	5,852	7,177
		SUBTOTAL	(119,433)	(88,078)	(31,355)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	123,559	86,491	37,068
		SUBTOTAL	123,559	86,491	37,068
		Total Deferred Federal Income Tax Expense	153,298	147,139	6,159
99	411193	Customer Tax Credit Amortization	(161,123)	(137,697)	(23,426)
		SUBTOTAL	(161,123)	(137,697)	(23,426)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.915%	29.085%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
		TOTAL UNDERGROUND STORAGE TAX	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
		DISTRIBUTION									
99	408110	State Excise Tax	390,620	0	390,620	390,620	0	390,620	0	0	0
99	408120	Municipal Occupation & License Tax	234,997	0	234,997	195,479	0	195,479	39,518	0	39,518
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	467,581	0	467,581	306,394	0	306,394	161,187	0	161,187
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(376)	0	(376)	0	0	0	(376)	0	(376)
		TOTAL DISTRIBUTION TAX	1,092,822	0	1,092,822	892,493	0	892,493	200,329	0	200,329
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	49,831	53,027	102,858	36,503	38,374	74,877	13,328	14,653	27,981
		TOTAL A&G TAX	49,831	53,027	102,858	36,503	38,374	74,877	13,328	14,653	27,981
		TOTAL TAXES OTHER THAN FIT	1,142,653	84,182	1,226,835	928,996	59,662	988,658	213,657	24,520	238,177

ALLOCATION RATIOS:

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

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,302,004	3,096,115	1,022,594	942,221	1,964,815	771,517	359,783	1,131,300
4	3031XX	Misc Intangible IT Plant (3031XX)	4,185,401	58,698,217	62,883,618	4,185,401	42,478,139	46,663,540	0	16,220,078	16,220,078
TOTAL INTANGIBLE PLANT			5,979,512	60,000,221	65,979,733	5,207,995	43,420,360	48,628,355	771,517	16,579,861	17,351,378
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	2,681,895	2,681,895	0	1,832,539	1,832,539	0	849,356	849,356
1	352XXX	Wells	0	23,303,031	23,303,031	0	15,922,961	15,922,961	0	7,380,070	7,380,070
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	15,197,660	15,197,660	0	10,384,561	10,384,561	0	4,813,099	4,813,099
1	355000	Measuring & Regulating Equipment	0	1,806,261	1,806,261	0	1,234,218	1,234,218	0	572,043	572,043
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,820,133	2,820,133	0	1,926,997	1,926,997	0	893,136	893,136
TOTAL UNDERGROUND STORAGE PLANT			0	49,704,914	49,704,914	0	33,996,176	33,996,176	0	15,708,738	15,708,738
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	680,403	0	680,403	500,422	0	500,422	179,981	0	179,981
6	375000	Structures & Improvements	1,576,599	0	1,576,599	927,104	0	927,104	649,495	0	649,495
6	376000	Mains	454,180,532	2,518,937	456,699,469	305,252,186	1,575,343	306,827,529	148,928,346	943,594	149,871,940
6	378000	Measuring & Reg Station Equip-General	7,371,724	0	7,371,724	4,708,672	0	4,708,672	2,663,052	0	2,663,052
6	379000	Measuring & Reg Station Equip-City Gate	6,800,066	0	6,800,066	1,938,065	0	1,938,065	4,862,001	0	4,862,001
6	380000	Services	332,720,510	0	332,720,510	228,848,361	0	228,848,361	103,872,149	0	103,872,149
6	381XXX	Meters	114,760,683	0	114,760,683	82,598,022	0	82,598,022	32,162,661	0	32,162,661
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	4,056,347	0	4,056,347	2,998,461	0	2,998,461	1,057,886	0	1,057,886
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			922,235,459	2,518,937	924,754,396	627,835,218	1,575,343	629,410,561	294,400,241	943,594	295,343,835
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	29,491,334	28,464,697	57,956,031	27,750,672	20,599,047	48,349,719	1,740,662	7,865,650	9,606,312
4	391XXX	Office Furniture & Equipment	1,440,063	14,775,229	16,215,292	1,437,857	10,692,390	12,130,247	2,206	4,082,839	4,085,045
4	392XXX	Transportation Equipment	13,883,257	5,156,169	19,039,426	10,357,108	3,731,365	14,088,473	3,526,149	1,424,804	4,950,953
4	393000	Stores Equipment	377,970	1,049,204	1,427,174	322,030	759,277	1,081,307	55,940	289,927	345,867
4	394000	Tools, Shop & Garage Equipment	3,291,754	7,755,934	11,047,688	2,657,356	5,612,737	8,270,093	634,398	2,143,197	2,777,595
4	395XXX	Laboratory Equipment	106,253	556,115	662,368	106,253	402,444	508,697	0	153,671	153,671
4	396XXX	Power Operated Equipment	3,470,110	1,068,654	4,538,764	2,581,299	773,353	3,354,652	888,811	295,301	1,184,112
4	397XXX	Communications Equipment	4,695,996	18,833,971	23,529,967	3,577,551	13,629,580	17,207,131	1,118,445	5,204,391	6,322,836
4	398000	Miscellaneous Equipment	1,914	143,060	144,974	0	103,528	103,528	1,914	39,532	41,446
TOTAL GENERAL PLANT			60,125,429	80,362,868	140,488,297	52,059,307	58,156,197	110,215,504	8,066,122	22,206,671	30,272,793

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

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	988,340,400	192,586,940	1,180,927,340	685,102,520	137,148,076	822,250,596	303,237,880	55,438,864	358,676,744
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,930,850)	(18,930,850)	0	(12,935,450)	(12,935,450)	0	(5,995,400)	(5,995,400)
G-ADEP		Distribution Plant	(280,579,553)	(2,001,965)	(282,581,518)	(181,326,019)	(1,252,029)	(182,578,048)	(99,253,534)	(749,936)	(100,003,470)
G-ADEP		General Plant	(18,605,142)	(27,091,645)	(45,696,787)	(14,561,471)	(19,605,411)	(34,166,882)	(4,043,671)	(7,486,234)	(11,529,905)
		TOTAL ACCUMULATED DEPRECIATION	(299,184,695)	(48,024,460)	(347,209,155)	(195,887,490)	(33,792,890)	(229,680,380)	(103,297,205)	(14,231,570)	(117,528,775)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(460,779)	(1,018,816)	(1,479,595)	(306,278)	(737,287)	(1,043,565)	(154,501)	(281,529)	(436,030)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,158,715)	(29,073,745)	(32,232,460)	(3,158,715)	(21,039,797)	(24,198,512)	0	(8,033,948)	(8,033,948)
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	(3,619,494)	(30,092,561)	(33,712,055)	(3,464,993)	(21,777,084)	(25,242,077)	(154,501)	(8,315,477)	(8,469,978)
		TOTAL ACCUMULATED DEPR/AMORT	(302,804,189)	(78,117,021)	(380,921,210)	(199,352,483)	(55,569,974)	(254,922,457)	(103,451,706)	(22,547,047)	(125,998,753)
		NET GAS UTILITY PLANT before DFIT	685,536,211	114,469,919	800,006,130	485,750,037	81,578,102	567,328,139	199,786,174	32,891,817	232,677,991
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,710,246)	(103,710,246)	0	(73,546,121)	(73,546,121)	0	(30,164,125)	(30,164,125)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,464,206)	(15,464,206)	0	(11,188,245)	(11,188,245)	0	(4,275,961)	(4,275,961)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(863,370)	(863,370)	0	(624,795)	(624,795)	0	(238,575)	(238,575)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	80,907	80,907	0	58,550	58,550	0	22,357	22,357
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(273,055)	(273,055)	0	(193,637)	(193,637)	0	(79,418)	(79,418)
		TOTAL ACCUMULATED DFIT	0	(120,229,970)	(120,229,970)	0	(85,494,248)	(85,494,248)	0	(34,735,722)	(34,735,722)
		NET GAS UTILITY PLANT	685,536,211	(5,760,051)	679,776,160	485,750,037	(3,916,146)	481,833,891	199,786,174	(1,843,905)	197,942,269

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%	62.540%	37.460%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.915%	29.085%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	685,536,211	(5,760,051)	679,776,160	485,750,037	(3,916,146)	481,833,891	199,786,174	(1,843,905)	197,942,269
		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	1,285,372	2,099,240	3,384,612	783,125	1,519,157	2,302,282	502,247	580,083	1,082,330
4	182318	Accumulated Amortization - AFUDC	(266,091)	(830,608)	(1,096,699)	(194,856)	(601,099)	(795,955)	(71,235)	(229,509)	(300,744)
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	37,459,178	37,459,178	0	25,595,856	25,595,856	0	11,863,322	11,863,322
1	164115	Gas Inventory--Clay Basin	0	(68)	(68)	0	(49)	(49)	0	(19)	(19)
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,526,622	0	3,526,622	3,526,622	0	3,526,622	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	8,403,753	0	8,403,753	8,403,753	0	8,403,753	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,642,891)	0	(1,642,891)	(1,642,891)	0	(1,642,891)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(33,132,323)	0	(33,132,323)	(21,729,733)	0	(21,729,733)	(11,402,590)	0	(11,402,590)
99	190393	ADFIT-Customer Tax Credit	6,957,788	0	6,957,788	4,563,244	0	4,563,244	2,394,544	0	2,394,544
99	235199	Customer Deposits	(905)	0	(905)	(905)	0	(905)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	5,128,876	0	5,128,876	5,128,876	0	5,128,876	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,077,064)	0	(1,077,064)	(1,077,064)	0	(1,077,064)	0	0	0
C-WKC		Working Capital	2,258,196	0	2,258,196	2,422,253	0	2,422,253	(164,057)		(164,057)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(8,558,667)	44,458,806	35,900,139	182,424	30,429,901	30,612,325	(8,741,091)	14,028,905	5,287,814
		NET RATE BASE	676,977,544	38,698,755	715,676,299	485,932,461	26,513,755	512,446,216	191,045,083	12,185,000	203,230,083

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	268,491	268,491												
Steam (ED-ID)	355,882	355,882												
Steam (ED-WA)	975,834	975,834												
Hydro (ED-AN)	1,367,833	1,367,833												
Other (ED-AN)	915,939	915,939												
Total Electric Production	3,883,979	3,883,979												
Electric Transmission														
ED-AN	1,596,617	1,596,617												
ED-ID	22,957	22,957												
ED-WA	43,309	43,309												
Total Electric Transmission	1,662,883	1,662,883												
Electric Distribution														
ED-AN	7,117	7,117												
ED-ID	1,630,608	1,630,608												
ED-WA	3,124,295	3,124,295												
Total Electric Distribution	4,762,020	4,762,020												
Gas Underground Storage														
1 GD-AN	61,194		61,194			61,194	61,194		41,814	41,814		19,380	19,380	
GD-OR	10,549			10,549										
Total Gas Underground Storage	71,743		61,194	10,549		61,194	61,194		41,814	41,814		19,380	19,380	
Gas Distribution														
6 GD-AN	4,786		4,786			4,786	4,786		2,993	2,993		1,793	1,793	
GD-ID	574,513		574,513			574,513	574,513				574,513		574,513	
GD-WA	1,321,471		1,321,471			1,321,471	1,321,471	1,321,471		1,321,471				
GD-OR	864,523			864,523										
Total Gas Distribution	2,765,293		1,900,770	864,523		1,895,984	4,786	1,900,770	1,321,471	2,993	1,324,464	574,513	1,793	576,306
General Plant														
ED-AN	247,081	247,081												
ED-ID	42,703	42,703												
ED-WA	106,406	106,406												
7,4 CD-AA	1,758,517	1,243,183	355,713	159,621		355,713	355,713		257,419	257,419		98,294	98,294	
9,4 CD-AN	53,878	41,852	12,026			12,026	12,026		8,703	8,703		3,323	3,323	
9 CD-ID	39,650	30,799	8,851			8,851	8,851				8,851		8,851	
9 CD-WA	187,623	145,742	41,881			41,881	41,881	41,881		41,881				
8,4 GD-AA	31,862		21,901	9,961		21,901	21,901		15,849	15,849		6,052	6,052	
4 GD-AN	2,626		2,626			2,626	2,626		1,900	1,900		726	726	
GD-ID	3,356		3,356			3,356	3,356				3,356		3,356	
GD-WA	91,144		91,144			91,144	91,144	91,144		91,144				
GD-OR	17,685			17,685										
Total General Plant	2,582,531	1,857,766	537,498	187,267		145,232	392,266	537,498	133,025	283,871	416,896	12,207	108,395	120,602
Total Depreciation Expense	15,728,449	12,166,648	2,499,462	1,062,339		2,041,216	458,246	2,499,462	1,454,496	328,678	1,783,174	586,720	129,568	716,288

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	62.540%	37.460%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	76,533	76,533											
Misc Intangible Plt (303000) ED-AN	21,631	21,631											
Total Production/Transmission	98,164	98,164											
Distribution													
Franchises (302000) ED-WA	9,016	9,016											
Misc Intangible Plt (303000) ED-WA	489	489											
Total Distribution	9,505	9,505											
General Plant - 303000													
7,4 CD-AA	34,569	24,439	6,992	3,138		6,992	6,992		5,060	5,060		1,932	1,932
9,4 CD-AN	811	630	181			181	181		131	131		50	50
GD-ID	1,233		1,233		1,233		1,233				1,233		1,233
GD-WA	2,072		2,072		2,072		2,072	2,072		2,072			
GD-OR	672			672									
Total General Plant - 303000	39,357	25,069	10,478	3,810	3,305	7,173	10,478	2,072	5,191	7,263	1,233	1,982	3,215
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	3,666,345	2,591,923	741,628	332,794		741,628	741,628		536,694	536,694		204,934	204,934
9,4 CD-AN	10,008	7,774	2,234			2,234	2,234		1,617	1,617		617	617
9,4 CD-ID	0	0	0		0		0				0		0
9,4 CD-WA	309,434	240,362	69,072		69,072		69,072	69,072		69,072			0
ED-AN	510,799	510,799											
ED-ID	0	0											
ED-WA	91,184	91,184											
8,4 GD-AA	7,446		5,118	2,328		5,118	5,118		3,704	3,704		1,414	1,414
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	4,595,216	3,442,042	818,052	335,122	69,072	748,980	818,052	69,072	542,015	611,087	0	206,965	206,965
Gas Underground Storage													
1 GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	35,203	35,203											
GD-OR	0			0									
Total General Plant- 390200, 396200	35,203	35,203	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	4,777,445	3,609,983	828,530	338,932	72,377	756,153	828,530	71,144	547,206	618,350	1,233	208,947	210,180

Allocation Ratios:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(76,518,344)	(76,518,344)												
Steam (ED-ID)	(94,152,184)	(94,152,184)												
Steam (ED-WA)	(181,707,293)	(181,707,293)												
Hydro (ED-AN)	(182,871,514)	(182,871,514)												
Other (ED-AN)	(165,446,985)	(165,446,985)												
Total Electric Production	(700,696,320)	(700,696,320)												
Electric Transmission														
ED-AN	(235,635,527)	(235,635,527)												
ED-ID	(10,495,384)	(10,495,384)												
ED-WA	(16,527,549)	(16,527,549)												
Total Electric Transmission	(262,658,460)	(262,658,460)												
Electric Distribution														
ED-AN	(463,569)	(463,569)												
ED-ID	(271,465,691)	(271,465,691)												
ED-WA	(445,634,719)	(445,634,719)												
Total Electric Distribution	(717,563,979)	(717,563,979)												
Gas Underground Storage														
1 GD-AN	(18,930,850)		(18,930,850)			(18,930,850)	(18,930,850)		(12,935,450)	(12,935,450)		(5,995,400)	(5,995,400)	
GD-OR	(1,595,555)			(1,595,555)										
Total Gas Underground Storage	(20,526,405)		(18,930,850)	(1,595,555)		(18,930,850)	(18,930,850)		(12,935,450)	(12,935,450)		(5,995,400)	(5,995,400)	
Gas Distribution														
6 GD-AN	(2,001,965)		(2,001,965)			(2,001,965)	(2,001,965)		(1,252,029)	(1,252,029)		(749,936)	(749,936)	
GD-ID	(99,253,534)		(99,253,534)			(99,253,534)	(99,253,534)				(99,253,534)		(99,253,534)	
GD-WA	(181,326,019)		(181,326,019)			(181,326,019)	(181,326,019)	(181,326,019)						
GD-OR	(136,980,602)			(136,980,602)										
Total Gas Distribution	(419,562,120)		(282,581,518)	(136,980,602)		(280,579,553)	(2,001,965)	(282,581,518)	(181,326,019)	(1,252,029)	(182,578,048)	(99,253,534)	(749,936)	(100,003,470)
General Plant														
ED-AN	(39,251,062)	(39,251,062)												
ED-ID	(13,142,461)	(13,142,461)												
ED-WA	(25,169,306)	(25,169,306)												
7.4 CD-AA	(97,115,436)	(68,655,757)	(19,644,511)	(8,815,168)		(19,644,511)	(19,644,511)		(14,216,143)	(14,216,143)		(5,428,368)	(5,428,368)	
9.4 CD-AN	(8,418,032)	(6,538,959)	(1,879,073)			(1,879,073)	(1,879,073)		(1,359,829)	(1,359,829)		(519,244)	(519,244)	
9 CD-ID	(7,479,590)	(5,809,996)	(1,669,594)			(1,669,594)	(1,669,594)				(1,669,594)		(1,669,594)	
9 CD-WA	(10,937,620)	(8,496,124)	(2,441,496)			(2,441,496)	(2,441,496)	(2,441,496)			(2,441,496)			
8.4 GD-AA	(2,482,388)		(1,706,294)	(776,094)		(1,706,294)	(1,706,294)		(1,234,794)	(1,234,794)		(471,500)	(471,500)	
4 GD-AN	(3,861,767)		(3,861,767)			(3,861,767)	(3,861,767)		(2,794,645)	(2,794,645)		(1,067,122)	(1,067,122)	
GD-ID	(2,374,077)		(2,374,077)			(2,374,077)	(2,374,077)				(2,374,077)		(2,374,077)	
GD-WA	(12,119,975)		(12,119,975)			(12,119,975)	(12,119,975)	(12,119,975)			(12,119,975)			
GD-OR	(5,628,091)			(5,628,091)										
Total General Plant	(227,979,805)	(167,063,665)	(45,696,787)	(15,219,353)		(18,605,142)	(27,091,645)	(45,696,787)	(14,561,471)	(19,605,411)	(34,166,882)	(4,043,671)	(7,486,234)	(11,529,905)
Total Accumulated Depreciation	(2,348,987,089)	(1,847,982,424)	(347,209,155)	(153,795,510)		(299,184,695)	(48,024,460)	(347,209,155)	(195,887,490)	(33,792,890)	(229,680,380)	(103,297,205)	(14,231,570)	(117,528,775)

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	62.540%	37.460%

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

Report ID:
G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(15,307,354)	(15,307,354)											
Misc Intangible Plt (303000)	ED-AN	(2,721,873)	(2,721,873)											
Total Production/Transmission		(18,029,227)	(18,029,227)											
Distribution														
Franchises (302000)	ED-WA	(352,764)	(352,764)											
Misc Intangible Plt (303000)	ED-WA	(63,938)	(63,938)											
Total Distribution		(416,702)	(416,702)											
General Plant - 303000														
7,4	CD-AA	(4,880,226)	(3,450,076)	(987,172)	(442,978)		(987,172)	(987,172)		(714,387)	(714,387)		(272,785)	(272,785)
9,4	CD-AN	(141,764)	(110,120)	(31,644)			(31,644)	(31,644)		(22,900)	(22,900)		(8,744)	(8,744)
	GD-ID	(154,501)		(154,501)			(154,501)	(154,501)				(154,501)		(154,501)
	GD-WA	(306,278)		(306,278)			(306,278)	(306,278)	(306,278)		(306,278)			
	GD-OR	(125,976)			(125,976)									
Total General Plant - 303000		(5,608,745)	(3,560,196)	(1,479,595)	(568,954)	(460,779)	(1,018,816)	(1,479,595)	(306,278)	(737,287)	(1,043,565)	(154,501)	(281,529)	(436,030)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(142,560,836)	(100,783,383)	(28,837,206)	(12,940,247)		(28,837,206)	(28,837,206)		(20,868,621)	(20,868,621)		(7,968,585)	(7,968,585)
9,4	CD-AN	(348,224)	(270,494)	(77,730)			(77,730)	(77,730)		(56,251)	(56,251)		(21,479)	(21,479)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(14,150,685)	(10,991,970)	(3,158,715)		(3,158,715)	(3,158,715)	(3,158,715)	(3,158,715)		(3,158,715)		0	0
	ED-AN	(14,651,086)	(14,651,086)											
	ED-ID	0	0											
	ED-WA	(1,655,976)	(1,655,976)											
8,4	GD-AA	(231,042)		(158,809)	(72,233)		(158,809)	(158,809)		(114,925)	(114,925)		(43,884)	(43,884)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(173,597,849)	(128,352,909)	(32,232,460)	(13,012,480)	(3,158,715)	(29,073,745)	(32,232,460)	(3,158,715)	(21,039,797)	(24,198,512)	0	(8,033,948)	(8,033,948)
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	(1,001,394)	(1,001,394)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,001,394)	(1,001,394)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(198,653,917)	(151,360,428)	(33,712,055)	(13,581,434)	(3,619,494)	(30,092,561)	(33,712,055)	(3,464,993)	(21,777,084)	(25,242,077)	(154,501)	(8,315,477)	(8,469,978)

Allocation Ratios:

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

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	3,071,017	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034	
9		CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0	
		TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,276,837	8,294,951	2,837,816	9,144,070	20,276,837	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,038,322	0	0	0	0	25,038,322	0	0	25,038,322	0	0	0	
99		GD-OR / AS	4,278,550	0	0	0	0	0	0	0	0	4,278,550	0	4,278,550	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,948,288	0	0	91,159,992	91,159,992	0	0	26,083,660	26,083,660	0	11,704,636	11,704,636	
9		CD-WA / ID / AN	30,615,755	9,438,667	6,057,305	8,285,734	23,781,706	2,712,350	1,740,662	2,381,037	6,834,049	0	0	0	
		TOTAL ACCOUNT	209,157,752	17,733,618	8,895,121	108,589,796	135,218,535	27,750,672	1,740,662	28,464,697	57,956,031	4,278,550	11,704,636	15,983,186	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,819,012	833,249	7,798	1,977,965	2,819,012	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	71,596,776	0	0	50,615,341	50,615,341	0	0	14,482,596	14,482,596	0	6,498,839	6,498,839	
9		CD-WA / ID / AN	5,727,797	4,192,338	7,675	249,225	4,449,238	1,204,734	2,206	71,619	1,278,559	0	0	0	
		TOTAL ACCOUNT	80,710,358	5,025,587	15,473	52,842,531	57,883,591	1,437,857	2,206	14,775,229	16,215,292	12,109	6,599,366	6,611,475	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	59,013,675	25,872,874	11,963,849	21,176,952	59,013,675	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,829,351	0	0	0	0	9,869,046	3,256,352	2,703,953	15,829,351	0	0	0	
99		GD-OR / AS	4,705,992	0	0	0	0	0	0	0	0	4,705,992	0	4,705,992	
8		GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385	
7		CD-AA	7,571,576	0	0	5,352,726	5,352,726	0	0	1,531,578	1,531,578	0	687,272	687,272	
9		CD-WA / ID / AN	7,220,201	1,698,398	938,864	2,971,246	5,608,508	488,062	269,797	853,834	1,611,693	0	0	0	
		TOTAL ACCOUNT	94,437,983	27,571,272	12,902,713	29,500,924	69,974,909	10,357,108	3,526,149	5,156,168	19,039,425	4,705,992	717,657	5,423,649	

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,386,112	346,865	194,665	3,642,294	4,183,824	99,677	55,940	1,046,671	1,202,288	0	0	0	
		TOTAL ACCOUNT	6,114,563	405,731	194,665	4,065,064	4,665,460	322,030	55,940	1,049,204	1,427,174	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,837,074	1,298,880	430,659	6,107,535	7,837,074	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,570,417	0	0	0	0	2,651,548	417,933	500,936	3,570,417	0	0	0	
99		GD-OR / AS	1,033,075	0	0	0	0	0	0	0	0	1,033,075	0	1,033,075	
8		GD-AA	5,723,999	0	0	0	0	0	0	3,934,448	3,934,448	0	1,789,551	1,789,551	
7		CD-AA	15,278,045	0	0	10,800,814	10,800,814	0	0	3,090,443	3,090,443	0	1,386,788	1,386,788	
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	35,469,218	1,319,090	1,183,932	17,709,094	20,212,116	2,657,356	634,398	7,755,934	11,047,688	1,033,075	3,176,339	4,209,414	
	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	3,175,016	400,088	15,791	2,759,137	3,175,016	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	5,117,166	400,088	15,791	3,812,401	4,228,280	106,253	0	556,115	662,368	18,586	207,932	226,518	

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	28,466,303	13,016,780	8,291,584	7,157,939	28,466,303	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	34,605,908	13,268,522	8,684,032	8,022,784	29,975,338	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	47,331,878	12,633,651	6,517,602	28,180,625	47,331,878	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	894,188	0	0	0	0	601,790	290,445	1,953	894,188	0	0	0	
99		GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626	
8		GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	76,065	
7		CD-AA	90,196,879	0	0	63,764,683	63,764,683	0	0	18,245,025	18,245,025	0	8,187,171	8,187,171	
9		CD-WA / ID / AN	18,920,894	10,355,309	2,881,344	1,460,719	14,697,372	2,975,761	828,000	419,761	4,223,522	0	0	0	
		TOTAL ACCOUNT	158,341,763	22,988,960	9,398,946	93,406,027	125,793,933	3,577,551	1,118,445	18,833,972	23,529,968	754,626	8,263,236	9,017,862	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	287,431	0	6,846	280,585	287,431	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	889	0	0	0	0	0	0	611	611	0	278	278	
7		CD-AA	699,705	0	0	494,657	494,657	0	0	141,536	141,536	0	63,512	63,512	
9		CD-WA / ID / AN	12,658	0	6,659	3,173	9,832	0	1,914	912	2,826	0	0	0	
		TOTAL ACCOUNT	1,009,775	0	13,505	778,415	791,920	0	1,914	143,059	144,973	9,092	63,790	72,882	
		TOTAL GENERAL PLANT	643,794,480	89,524,679	42,006,084	328,189,147	459,719,910	52,059,309	8,066,122	80,362,869	140,488,300	11,722,173	31,864,097	43,586,270	

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,987,594	319,716	0	11,667,878	11,987,594	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,624,207	319,716	0	16,217,609	16,537,325	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,499,348	3,672,957	0	23,826,391	27,499,348	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	
7		CD-AA	133,939,961	0	0	94,688,856	94,688,856	0	0	27,093,375	27,093,375	0	12,157,730	
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	162,650,313	3,802,438	0	118,981,153	122,783,591	37,208	0	27,532,808	27,570,016	0	12,296,706	12,296,706
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,308,832	0	0	3,308,832	3,308,832	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	15,564,312	0	0	11,003,190	11,003,190	0	0	3,148,349	3,148,349	0	1,412,773	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	18,873,144	0	0	14,312,022	14,312,022	0	0	3,148,349	3,148,349	0	1,412,773	1,412,773
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,801,430	0	0	7,801,430	7,801,430	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	7,801,430	0	0	7,801,430	7,801,430	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,850	58,850	0	0	16,839	16,839	0	7,556	7,556
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	20,446,202	16,214,764	0	58,850	16,273,614	4,148,193	0	16,839	4,165,032	0	7,556	7,556
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	11,069,734	0	0	7,825,748	7,825,748	0	0	2,239,186	2,239,186	0	1,004,800	1,004,800
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	11,168,178	0	0	7,924,192	7,924,192	0	0	2,239,186	2,239,186	0	1,004,800	1,004,800
	TOTAL		368,916,823	20,336,918	0	255,327,706	275,664,624	5,207,995	771,517	60,000,221	65,979,733	425,951	26,846,515	27,272,466

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(75,517,718)	(53,387,251)	(15,275,724)	(6,854,743)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(844,374)	(655,893)	(188,481)	0
7	282919 CD-AA	(4,268,192)	(3,017,398)	(863,370)	(387,424)
7	283750 CD-AA	399,976	282,763	80,907	36,306
	Total	(80,230,308)	(56,777,779)	(16,246,668)	(7,205,861)

ALLOCATION RATIOS:

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

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

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,767,455	5,767,455	0	0	0	0	5,767,455
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	111	111	0	0	0	0	111
7/4	154550 Supply Chain Average Cost Variance	0	0	(558)	(558)	0	0	0	0	(558)
7/4	154560 Supply Chain Invoice Price Variance	0	0	30	30	0	0	0	0	30
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	79,764,044	34,741,531	0	114,505,575	77,341,791	34,905,588	2,422,253	(164,057)	0
TOTAL		79,764,044	34,741,531	5,767,038	120,272,613	77,341,791	34,905,588	2,422,253	(164,057)	5,767,038

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	Idaho Gas	Oregon Gas
Electric	27.633%	100.000%
33.499%		