

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	44,576,080	31,504,358	13,071,722
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>44,576,080</u>	<u>31,504,358</u>	<u>13,071,722</u>
G-APL	Gas Net Adjusted Rate Base	<u>676,225,143</u>	<u>481,909,389</u>	<u>194,315,754</u>
	RATE OF RETURN	<u>6.592%</u>	<u>6.537%</u>	<u>6.727%</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 August 31, 2022
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	100.000%	68.330%	31.670%
2	Input	Number of Customers - AMA Percent	09-01-2021 thru 08-31-2022	267,003 100.000%	175,101 65.580%	91,902 34.420%
3	G-OPS	Direct Distribution Operating Expense Percent	09-01-2021 thru 08-31-2022	13,246,260 100.000%	9,435,914 71.235%	3,810,346 28.765%
	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	09-01-2021 thru 08-31-2022	303,661,326 100.000%	203,745,119 67.096%	99,916,207 32.904%

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

Report ID:
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AVISTA UTILITIES

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

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

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AVISTA UTILITIES

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

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

		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		85,248,538	75,398,647	9,849,891	0
	Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
	Adjustments		0	0	0	0
	Total		142,841,884	121,811,494	21,030,390	0
	Percentage		100.000%	85.277%	14.723%	0.000%
	Direct Labor Accts 580 - 894		56,931,970	47,158,546	9,773,424	0
	Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
	Total		79,323,635	66,079,652	13,243,983	0
	Percentage		100.000%	83.304%	16.696%	0.000%
	Number of Customers at		672,312	405,775	266,537	0
	Percentage		100.000%	60.355%	39.645%	0.000%
	Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
	Percentage		100.000%	81.777%	18.223%	0.000%
	Total Percentages		400.000%	310.713%	89.287%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021	System 274,289,163 100.000%	Washington 184,035,999 67.096%	Idaho 90,253,164 32.904%	
11	Book Depreciation Percent	09-01-2021 thru 08-31-2022	29,389,868 100.000%	20,921,794 71.187%	8,468,074 28.813%	
12	Net Gas Plant (before ADFIT) - AMA Percent	08-01-2021 thru 08-31-2022	783,051,383 100.000%	553,608,350 70.699%	229,443,033 29.301%	
13	G-PLT Net Gas General Plant - AMA Percent	08-01-2021 thru 08-31-2022	95,343,133 100.000%	76,754,398 80.503%	18,588,735 19.497%	
14	Net Allocated Schedule M's - AMA Percent	09-01-2021 thru 08-31-2022	-47,791,101 100.000%	-33,574,446 70.253%	-14,216,655 29.747%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended 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
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	178,668,372	0	178,668,372	125,953,877	0	125,953,877	52,714,495	0	52,714,495
99 4812XX	Commercial - Firm & Interruptible	83,899,161	0	83,899,161	60,550,785	0	60,550,785	23,348,376	0	23,348,376
99 4813XX	Industrial-Firm	3,169,359	0	3,169,359	1,920,833	0	1,920,833	1,248,526	0	1,248,526
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	428,549	0	428,549	395,508	0	395,508	33,041	0	33,041
99 499XXX	Unbilled Revenue	(715,423)	0	(715,423)	(467,919)	0	(467,919)	(247,504)	0	(247,504)
	TOTAL SALES TO ULTIMATE CUSTOMERS	265,450,018	0	265,450,018	188,353,084	0	188,353,084	77,096,934	0	77,096,934
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	83,284,845	0	83,284,845	55,460,506	0	55,460,506	27,824,339	0	27,824,339
4 488000	Miscellaneous Service Revenues	6,809	0	6,809	2,625	0	2,625	4,184	0	4,184
99 4893XX	Transportation Revenues	5,760,019	0	5,760,019	5,180,838	0	5,180,838	579,181	0	579,181
99 493000	Rent from Gas Property	(1,209)	0	(1,209)	(1,235)	0	(1,235)	26	0	26
4 495XXX	Other Gas Revenues	6,507,357	619,111	7,126,468	4,731,001	448,032	5,179,033	1,776,356	171,079	1,947,435
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	95,557,821	619,111	96,176,932	65,373,735	448,032	65,821,767	30,184,086	171,079	30,355,165
	TOTAL GAS REVENUES	361,007,839	619,111	361,626,950	253,726,819	448,032	254,174,851	107,281,020	171,079	107,452,099
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	204,886,235	0	204,886,235	135,859,647	0	135,859,647	69,026,588	0	69,026,588
99 808XXX	Net Natural Gas Storage Transactions	(16,011,475)	0	(16,011,475)	(10,241,368)	0	(10,241,368)	(5,770,107)	0	(5,770,107)
99 811000	Gas Used for Products Extraction	(896,161)	0	(896,161)	(595,631)	0	(595,631)	(300,530)	0	(300,530)
10 813000	Other Gas Expenses	195,517	919,222	1,114,739	195,517	616,761	812,278	0	302,461	302,461
99 813010	Gas Technology Institute (GTI) Expenses	125,562	0	125,562	86,937	0	86,937	38,625	0	38,625
	TOTAL PRODUCTION EXPENSES	188,299,678	919,222	189,218,900	125,305,102	616,761	125,921,863	62,994,576	302,461	63,297,037
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	(3)	(3)	0	(2)	(2)	0	(1)	(1)
1 824000	Other Expenses	0	872,643	872,643	0	596,277	596,277	0	276,366	276,366
1 837000	Other Equipment	0	1,755,924	1,755,924	0	1,199,823	1,199,823	0	556,101	556,101
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,628,564	2,628,564	0	1,796,098	1,796,098	0	832,466	832,466
G-DEPX	Depreciation Expense-Underground Storage	0	714,354	714,354	0	488,118	488,118	0	226,236	226,236
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	1,023,094	1,023,094	0	699,080	699,080	0	324,014	324,014
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,651,658	3,651,658	0	2,495,178	2,495,178	0	1,156,480	1,156,480

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	798,032	1,579,669	2,377,701	639,239	1,125,277	1,764,516	158,793	454,392	613,185
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,221,592	966,049	4,187,641	2,150,407	688,165	2,838,572	1,071,185	277,884	1,349,069
3	875000 Measuring & Reg Sta Exp-General	157,228	0	157,228	103,346	0	103,346	53,882	0	53,882
3	876000 Measuring & Reg Sta Exp-Industrial	5,464	0	5,464	5,030	0	5,030	434	0	434
3	877000 Measuring & Reg Sta Exp-City Gate	76,898	0	76,898	34,124	0	34,124	42,774	0	42,774
3	878000 Meter & House Regulator Expenses	691,071	79	691,150	417,399	56	417,455	273,672	23	273,695
3	879000 Customer Installation Expenses	1,616,809	85,556	1,702,365	1,019,872	60,946	1,080,818	596,937	24,610	621,547
3	880000 Other Expenses	1,585,612	453,031	2,038,643	1,313,097	322,717	1,635,814	272,515	130,314	402,829
3	881000 Rents	32	(27,662)	(27,630)	32	(19,705)	(19,673)	0	(7,957)	(7,957)
	MAINTENANCE									
3	885000 Supervision & Engineering	22,545	3,105	25,650	9,454	2,212	11,666	13,091	893	13,984
3	887000 Mains	1,239,637	0	1,239,637	932,644	0	932,644	306,993	0	306,993
3	889000 Measuring & Reg Sta Exp-General	242,482	32,216	274,698	202,473	22,949	225,422	40,009	9,267	49,276
3	890000 Measuring & Reg Sta Exp-Industrial	16,298	1,800	18,098	11,805	1,282	13,087	4,493	518	5,011
3	891000 Measuring & Reg Sta Exp-City Gate	139,680	6,112	145,792	87,972	4,354	92,326	51,708	1,758	53,466
3	892000 Services	1,888,502	0	1,888,502	1,522,293	0	1,522,293	366,209	0	366,209
3	893000 Meters & House Regulators	1,543,447	774,430	2,317,877	986,533	551,665	1,538,198	556,914	222,765	779,679
3	894000 Other Equipment	932	213,756	214,688	194	152,269	152,463	738	61,487	62,225
	TOTAL DISTRIBUTION OPERATING EXP	13,246,261	4,088,141	17,334,402	9,435,914	2,912,187	12,348,101	3,810,347	1,175,954	4,986,301
G-DEPX	Depreciation Expense-Distribution	22,078,134	57,431	22,135,565	15,325,763	38,534	15,364,297	6,752,371	18,897	6,771,268
G-OTX	Taxes Other Than FIT	20,588,953	0	20,588,953	17,514,244	0	17,514,244	3,074,709	0	3,074,709
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	42,667,087	57,431	42,724,518	32,840,007	38,534	32,878,541	9,827,080	18,897	9,845,977
	TOTAL DISTRIBUTION EXPENSES	55,913,348	4,145,572	60,058,920	42,275,921	2,950,721	45,226,642	13,637,427	1,194,851	14,832,278

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	93,051	93,051	0	61,023	61,023	0	32,028	32,028
2	902000	Meter Reading Expenses	361,079	94,709	455,788	264,437	62,110	326,547	96,642	32,599	129,241
2	903XXX	Customer Records & Collection Expenses	462,907	4,628,248	5,091,155	220,370	3,035,205	3,255,575	242,537	1,593,043	1,835,580
2	904000	Uncollectible Accounts	334,271	1	334,272	130,749	1	130,750	203,522	0	203,522
2	905000	Misc Customer Accounts	0	93,803	93,803	0	61,516	61,516	0	32,287	32,287
TOTAL CUSTOMER ACCOUNTS EXPENSES			1,158,257	4,909,812	6,068,069	615,556	3,219,855	3,835,411	542,701	1,689,957	2,232,658
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	11,336,646	84,219	11,420,865	9,755,443	55,231	9,810,674	1,581,203	28,988	1,610,191
2	909000	Advertising	96,182	217,213	313,395	70,862	142,448	213,310	25,320	74,765	100,085
2	910000	Misc Customer Service & Info Exp	0	164,782	164,782	0	108,064	108,064	0	56,718	56,718
TOTAL CUSTOMER SERVICE & INFO EXP			11,432,828	466,214	11,899,042	9,826,305	305,743	10,132,048	1,606,523	160,471	1,766,994
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	435	435	0	285	285	0	150	150
TOTAL SALES EXPENSES			0	435	435	0	285	285	0	150	150
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	160,056	9,689,114	9,849,170	119,075	7,011,721	7,130,796	40,981	2,677,393	2,718,374
4	921000	Office Supplies & Expenses	652	1,168,240	1,168,892	652	845,420	846,072	0	322,820	322,820
4	922000	Admin. Expenses Transferred - Credit	0	(16,390)	(16,390)	0	(11,861)	(11,861)	0	(4,529)	(4,529)
4	923000	Outside Services Employed	222,297	3,512,703	3,735,000	126,881	2,542,038	2,668,919	95,416	970,665	1,066,081
4	924000	Property Insurance Premium	0	532,537	532,537	0	385,381	385,381	0	147,156	147,156
4	925XXX	Injuries and Damages	19,743	1,551,569	1,571,312	14,762	1,122,824	1,137,586	4,981	428,745	433,726
4	926XXX	Employee Pensions and Benefits	2,066,499	5,367,814	7,434,313	1,535,230	3,884,526	5,419,756	531,269	1,483,288	2,014,557
4	928000	Regulatory Commission Expenses	642,534	224,271	866,805	509,833	162,298	672,131	132,701	61,973	194,674
4	930000	Miscellaneous General Expenses	29,735	1,390,970	1,420,705	22,904	1,006,603	1,029,507	6,831	384,367	391,198
4	931000	Rents	0	125,950	125,950	0	91,146	91,146	0	34,804	34,804
4	935000	Maintenance of General Plant	759,862	3,145,123	3,904,985	665,048	2,276,031	2,941,079	94,814	869,092	963,906
TOTAL ADMIN & GEN OPERATING EXP			3,901,378	26,691,901	30,593,279	2,994,385	19,316,127	22,310,512	906,993	7,375,774	8,282,767

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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-DEPX	Depreciation Expense-General Plant	1,741,021	4,798,927	6,539,948	1,596,539	3,472,839	5,069,378	144,482	1,326,088	1,470,570
G-AMTX	Amortization Expense - General Plant - 303000	39,657	86,085	125,742	24,862	62,297	87,159	14,795	23,788	38,583
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	827,861	9,017,580	9,845,441	827,861	6,525,752	7,353,613	0	2,491,828	2,491,828
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	860,537	0	860,537	860,537	0	860,537	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti:	327,621	0	327,621	327,621	0	327,621	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	56,094	250,001	306,095	45,029	176,748	221,777	11,065	73,253	84,318
99 407314	Regulatory Debit - FISERVE Amortization	542,896	0	542,896	384,562	0	384,562	158,334	0	158,334
99 407319	AFUDC Equity DFIT Deferral	18,611	0	18,611	0	0	0	18,611	0	18,611
99 407332	Existing Meters/ERTs Excess Depreciation Deferr:	13,891	0	13,891	13,891	0	13,891	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	(894,263)	0	(894,263)	0	0	0	(894,263)	0	(894,263)
99 407419	Amortization AFUDC Equity Tax Credit	(921,948)	0	(921,948)	(489,577)	0	(489,577)	(432,371)	0	(432,371)
99 407436	Regulatory Deferral - AMI	(287,233)	0	(287,233)	(287,233)	0	(287,233)	0	0	0
99 407447	Regulatory Deferral - COVID-19	180,050	0	180,050	180,050	0	180,050	0	0	0
G-OTX	Taxes Other Than FIT--A&G	601,007	1,146,752	1,747,759	437,559	829,870	1,267,429	163,448	316,882	480,330
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	5,240,445	15,299,345	20,539,790	6,056,344	11,067,506	17,123,850	(815,899)	4,231,839	3,415,940
	TOTAL ADMIN & GENERAL EXPENSES	9,141,823	41,991,246	51,133,069	9,050,729	30,383,633	39,434,362	91,094	11,607,613	11,698,707
	TOTAL EXPENSES BEFORE FIT	265,945,934	56,084,159	322,030,093	187,073,613	39,972,176	227,045,789	78,872,321	16,111,983	94,984,304
	NET OPERATING INCOME (LOSS) BEFORE FIT			39,596,857			27,129,062			12,467,795
G-FIT	FEDERAL INCOME TAX			(5,000,369)			(3,376,687)			(1,623,682)
G-FIT	DEFERRED FEDERAL INCOME TAX			21,146			(998,609)			1,019,755
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			44,576,080			31,504,358			13,071,722

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers - AMA	100.000%	65.580%	34.420%
G-ALL 3	Direct Distribution Operating Expense	100.000%	71.235%	28.765%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL 10	Actual Annual Throughput	100.000%	67.096%	32.904%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended 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	204,373	540,832	745,205	204,373	391,384	595,757	0	149,448	149,448
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,732,797	0	3,732,797	1,892,203	0	1,892,203
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	735,018	0	735,018	1,431,735	0	1,431,735	(696,717)	0	(696,717)
4	495329	Amortization Res Decoupling Deferral	(837,283)	0	(837,283)	(1,200,362)	0	(1,200,362)	363,079	0	363,079
4	495338	Non-Res Decoupling Deferred Rev	1,114,981	0	1,114,981	1,032,078	0	1,032,078	82,903	0	82,903
4	495339	Amortization Non-Res Decoupling	(334,732)	0	(334,732)	(469,620)	0	(469,620)	134,888	0	134,888
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	6,507,357	619,111	7,126,468	4,731,001	448,032	5,179,033	1,776,356	171,079	1,947,435

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended 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
6	804000	Gas Purchases	220,949,943	0	220,949,943	147,200,871	0	147,200,871	73,749,072	0	73,749,072
1	804001	Pipeline Demand Costs	27,598,193	0	27,598,193	18,879,326	0	18,879,326	8,718,867	0	8,718,867
1	804002	Transport Variable Charges	295,740	0	295,740	202,194	0	202,194	93,546	0	93,546
6	804010	Gas Costs - Fixed Hedge	62,930	0	62,930	35,388	0	35,388	27,542	0	27,542
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	499,110	0	499,110	331,709	0	331,709	167,401	0	167,401
6	804018	Merchandise Processing Fee	142,862	0	142,862	94,640	0	94,640	48,222	0	48,222
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	(28,581,981)	0	(28,581,981)	(18,933,255)	0	(18,933,255)	(9,648,726)	0	(9,648,726)
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	6,710,352	0	6,710,352	4,440,921	0	4,440,921	2,269,431	0	2,269,431
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	5,423,773	0	5,423,773	3,980,108	0	3,980,108	1,443,665	0	1,443,665
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(28,214,687)	0	(28,214,687)	(20,372,255)	0	(20,372,255)	(7,842,432)	0	(7,842,432)
		TOTAL PURCHASED GAS COSTS	204,886,235	0	204,886,235	135,859,647	0	135,859,647	69,026,588	0	69,026,588

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	67.096%	32.904%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended 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	121,807	84,219	206,026	67,491	55,231	122,722	54,316	28,988	83,304
99	908600	Public Purpose Tariff Rider Expense Offset	11,151,369	0	11,151,369	9,618,827	0	9,618,827	1,532,542	0	1,532,542
99	908610	Limited Income Tax Refund Program	105,046	0	105,046	105,046	0	105,046	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(41,576)	0	(41,576)	(35,921)	0	(35,921)	(5,655)	0	(5,655)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			11,336,646	84,219	11,420,865	9,755,443	55,231	9,810,674	1,581,203	28,988	1,610,191

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.580%	34.420%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended 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	676,225,143	481,909,389	194,315,754
	Interest Deduction for FIT Calculation	17,288,201	12,317,604	4,970,597
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12A
For Twelve Months Ended 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	361,626,950	254,174,851	107,452,099
G-OPS	Operating & Maintenance Expense	257,742,691	176,344,318	81,398,373
G-OPS	Book Deprec/Amort and Reg Amortizations	41,641,950	31,708,836	9,933,114
G-OTX	Taxes Other than FIT	22,645,452	18,992,635	3,652,817
	Net Operating Income Before FIT	39,596,857	27,129,062	12,467,795
G-INT	Less: Interest Expense	17,288,201	12,317,604	4,970,597
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,675)	0	(4,675)
G-SCM	Schedule M Adjustments	(46,115,258)	(30,890,918)	(15,224,340)
	Taxable Net Operating Income	(23,811,277)	(16,079,460)	(7,731,817)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,000,369)	(3,376,687)	(1,623,682)
G-DTE	Deferred FIT	7,298,929	5,261,283	2,037,646
G-DTE	Customer Tax Credit Amortization	(7,277,783)	(6,259,892)	(1,017,891)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(4,979,223)	(4,375,296)	(603,927)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12A
For Twelve Months Ended 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	24,686,674	14,674,377	39,361,051	17,775,026	10,587,541	28,362,567	6,911,648	4,086,836	10,998,484
12	997001	Contributions In Aid of Construction	0	1,645,777	1,645,777	0	1,163,548	1,163,548	0	482,229	482,229
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	363,825	363,825	0	257,221	257,221	0	106,604	106,604
99	997010	Deferred Gas Credit and Refunds	(22,790,914)	0	(22,790,914)	(16,392,147)	0	(16,392,147)	(6,398,767)	0	(6,398,767)
12	997016	Redemption Expense Amortization	0	61,589	61,589	0	43,543	43,543	0	18,046	18,046
99	997018	DSM Tariff Rider	(1,936,420)	3,238	(1,933,182)	(1,200,920)	2,289	(1,198,631)	(735,500)	949	(734,551)
12	997020	FAS87 Current Pension Accrual	0	(1,251,237)	(1,251,237)	0	(884,612)	(884,612)	0	(366,625)	(366,625)
12	997027	Customer Uncollectibles	465,768	(1,079,803)	(614,035)	211,336	(763,410)	(552,074)	254,432	(316,393)	(61,961)
99	997031	Decoupling Mechanism	(677,984)	0	(677,984)	(793,831)	0	(793,831)	115,847	0	115,847
12	997032	Interest Rate Swaps	0	(5,914,256)	(5,914,256)	0	(4,181,320)	(4,181,320)	0	(1,732,936)	(1,732,936)
12	997035	Leases	0	15,800	15,800	0	11,434	11,434	0	4,366	4,366
12	997048	AFUDC	0	(435,211)	(435,211)	0	(307,690)	(307,690)	0	(127,521)	(127,521)
12	997049	Tax Depreciation	0	(38,349,012)	(38,349,012)	0	(27,112,368)	(27,112,368)	0	(11,236,644)	(11,236,644)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(41,576)	0	(41,576)	(35,921)	0	(35,921)	(5,655)	0	(5,655)
12	997080	Book Transportation Depreciation	0	3,586,517	3,586,517	0	2,535,632	2,535,632	0	1,050,885	1,050,885
12	997081	Deferred Compensation	0	(15,748)	(15,748)	0	(11,134)	(11,134)	0	(4,614)	(4,614)
4	997082	Meal Disallowances	0	13,096	13,096	0	9,477	9,477	0	3,619	3,619
12	997083	Paid Time Off	0	243,759	243,759	0	172,335	172,335	0	71,424	71,424
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(9,000,000)	(9,000,000)	0	(6,362,910)	(6,362,910)	0	(2,637,090)	(2,637,090)
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	914,816	0	914,816	914,816	0	914,816	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	805	0	805	805	0	805	0	0	0
99	997109	Tax Reform Amortization	(805)	0	(805)	(805)	0	(805)	0	0	0
99	997110	FISERVE	542,896	85,407	628,303	384,562	60,382	444,944	158,334	25,025	183,359
12	997111	Capitalized Transportation	0	(67,034)	(67,034)	0	(47,392)	(47,392)	0	(19,642)	(19,642)
12	997114	AFUDC Debt CWIP	0	116,259	116,259	0	82,194	82,194	0	34,065	34,065
12	997115	AFUDC Equity DFIR Deferral	(903,337)	0	(903,337)	(489,577)	0	(489,577)	(413,760)	0	(413,760)
12	997118	Depreciation Study Deferral	(894,263)	0	(894,263)	0	0	0	(894,263)	0	(894,263)
12	997119	AFUDC Tax CPI	0	506,731	506,731	0	358,254	358,254	0	148,477	148,477
12	997120	Transportation Tax Disallowance	0	23,498	23,498	0	16,613	16,613	0	6,885	6,885
12	997125	COVID-19	175,537	0	175,537	175,537	0	175,537	0	0	0
12	997126	Prepaid Expenses	0	(8,904)	(8,904)	0	(6,295)	(6,295)	0	(2,609)	(2,609)
12	997127	CARES Act SS Deferral	0	(424,879)	(424,879)	0	(300,385)	(300,385)	0	(124,494)	(124,494)
12	997128	Meters Expensed	0	(6,884,887)	(6,884,887)	0	(4,867,546)	(4,867,546)	0	(2,017,341)	(2,017,341)
12	997129	Mixed Service Costs (IDD#5)	0	(5,700,000)	(5,700,000)	0	(4,029,843)	(4,029,843)	0	(1,670,157)	(1,670,157)
TOTAL SCHEDULE M ADJUSTMENTS			1,675,840	(47,791,098)	(46,115,258)	2,683,524	(33,574,442)	(30,890,918)	(1,007,684)	(14,216,656)	(15,224,340)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers - AMA	100.000%	65.580%	34.420%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	67.096%	32.904%
G-ALL	11	Book Depreciation	100.000%	71.187%	28.813%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.699%	29.301%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended 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	3,574,482	2,527,123	1,047,359
99	410100	Deferred Federal Income Tax Exp	5,362,282	3,765,260	1,597,022
		SUBTOTAL	8,936,764	6,292,383	2,644,381
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,194,852)	(1,551,699)	(643,153)
99	411100	Deferred Federal Income Tax Exp	(1,042,526)	(596,384)	(446,142)
		SUBTOTAL	(3,237,378)	(2,148,083)	(1,089,295)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,599,543	1,116,983	482,560
		SUBTOTAL	1,599,543	1,116,983	482,560
		Total Deferred Federal Income Tax Expense	7,298,929	5,261,283	2,037,646
99	411193	Customer Tax Credit Amortization	(7,277,783)	(6,259,892)	(1,017,891)
		SUBTOTAL	(7,277,783)	(6,259,892)	(1,017,891)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.699%	29.301%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended 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	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	7,369,722	0	7,369,722	7,369,722	0	7,369,722	0	0	0
99	408120	Municipal Occupation & License Tax	8,064,942	0	8,064,942	6,718,504	0	6,718,504	1,346,438	0	1,346,438
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	5,171,629	0	5,171,629	3,425,798	0	3,425,798	1,745,831	0	1,745,831
99	409100	State Income Tax	(12,665)	0	(12,665)	220	0	220	(12,885)	0	(12,885)
99	411410	State Income Tax-ITC Deferred	10	0	10	0	0	0	10	0	10
99	411420	State Income Tax-ITC Amortization	(4,685)	0	(4,685)	0	0	0	(4,685)	0	(4,685)
		TOTAL DISTRIBUTION TAX	20,588,953	0	20,588,953	17,514,244	0	17,514,244	3,074,709	0	3,074,709
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	601,007	1,146,752	1,747,759	437,559	829,870	1,267,429	163,448	316,882	480,330
		TOTAL A&G TAX	601,007	1,146,752	1,747,759	437,559	829,870	1,267,429	163,448	316,882	480,330
		TOTAL TAXES OTHER THAN FIT	21,189,960	1,455,492	22,645,452	17,951,803	1,040,832	18,992,635	3,238,157	414,660	3,652,817

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 August 31, 2022
 Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	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)	4,180,430	58,860,494	63,040,924	4,180,430	42,595,574	46,776,004	0	16,264,920	16,264,920
TOTAL INTANGIBLE PLANT			5,974,541	60,162,498	66,137,039	5,203,024	43,537,795	48,740,819	771,517	16,624,703	17,396,220
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	2,485,778	2,485,778	0	1,698,532	1,698,532	0	787,246	787,246
1	352XXX	Wells	0	23,106,906	23,106,906	0	15,788,949	15,788,949	0	7,317,957	7,317,957
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	15,001,535	15,001,535	0	10,250,549	10,250,549	0	4,750,986	4,750,986
1	355000	Measuring & Regulating Equipment	0	1,610,136	1,610,136	0	1,100,206	1,100,206	0	509,930	509,930
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,624,009	2,624,009	0	1,792,985	1,792,985	0	831,024	831,024
TOTAL UNDERGROUND STORAGE PLANT			0	48,724,298	48,724,298	0	33,326,121	33,326,121	0	15,398,177	15,398,177
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	662,107	0	662,107	494,027	0	494,027	168,080	0	168,080
6	375000	Structures & Improvements	1,557,679	0	1,557,679	908,184	0	908,184	649,495	0	649,495
6	376000	Mains	438,647,211	2,518,937	441,166,148	292,399,610	1,690,106	294,089,716	146,247,601	828,831	147,076,432
6	378000	Measuring & Reg Station Equip-General	7,187,230	0	7,187,230	4,596,570	0	4,596,570	2,590,660	0	2,590,660
6	379000	Measuring & Reg Station Equip-City Gate	6,607,077	0	6,607,077	1,924,977	0	1,924,977	4,682,100	0	4,682,100
6	380000	Services	323,487,863	0	323,487,863	222,470,409	0	222,470,409	101,017,454	0	101,017,454
6	381XXX	Meters	112,380,942	0	112,380,942	80,367,376	0	80,367,376	32,013,566	0	32,013,566
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	4,044,665	0	4,044,665	2,989,626	0	2,989,626	1,055,039	0	1,055,039
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			894,663,369	2,518,937	897,182,306	606,214,704	1,690,106	607,904,810	288,448,665	828,831	289,277,496
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,367,666	2,559,869	5,927,535	3,270,069	1,852,500	5,122,569	97,597	707,369	804,966
4	390XXX	Structures & Improvements	29,763,716	28,333,376	58,097,092	28,029,181	20,504,014	48,533,195	1,734,535	7,829,362	9,563,897
4	391XXX	Office Furniture & Equipment	1,396,205	15,191,152	16,587,357	1,393,999	10,993,381	12,387,380	2,206	4,197,771	4,199,977
4	392XXX	Transportation Equipment	13,886,188	5,033,087	18,919,275	10,515,140	3,642,294	14,157,434	3,371,048	1,390,793	4,761,841
4	393000	Stores Equipment	377,358	1,039,417	1,416,775	321,756	752,195	1,073,951	55,602	287,222	342,824
4	394000	Tools, Shop & Garage Equipment	3,153,800	7,640,367	10,794,167	2,562,997	5,529,104	8,092,101	590,803	2,111,263	2,702,066
4	395XXX	Laboratory Equipment	106,253	555,124	661,377	106,253	401,727	507,980	0	153,397	153,397
4	396XXX	Power Operated Equipment	3,567,104	1,068,654	4,635,758	2,601,041	773,353	3,374,394	966,063	295,301	1,261,364
4	397XXX	Communications Equipment	4,623,820	17,793,337	22,417,157	3,502,510	12,876,504	16,379,014	1,121,310	4,916,833	6,038,143
4	398000	Miscellaneous Equipment	1,914	141,193	143,107	0	102,177	102,177	1,914	39,016	40,930
TOTAL GENERAL PLANT			60,244,024	79,355,576	139,599,600	52,302,946	57,427,249	109,730,195	7,941,078	21,928,327	29,869,405

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	960,881,934	190,761,309	1,151,643,243	663,720,674	135,981,271	799,701,945	297,161,260	54,780,038	351,941,298
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,601,037)	(18,601,037)	0	(12,710,089)	(12,710,089)	0	(5,890,948)	(5,890,948)
G-ADEP		Distribution Plant	(271,370,495)	(1,975,643)	(273,346,138)	(174,901,273)	(1,325,577)	(176,226,850)	(96,469,222)	(650,066)	(97,119,288)
G-ADEP		General Plant	(18,094,540)	(26,161,927)	(44,256,467)	(14,043,195)	(18,932,602)	(32,975,797)	(4,051,345)	(7,229,325)	(11,280,670)
		TOTAL ACCUMULATED DEPRECIATION	(289,465,035)	(46,738,607)	(336,203,642)	(188,944,468)	(32,968,268)	(221,912,736)	(100,520,567)	(13,770,339)	(114,290,906)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(442,603)	(979,362)	(1,421,965)	(294,883)	(708,735)	(1,003,618)	(147,720)	(270,627)	(418,347)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,778,901)	(28,187,354)	(30,966,255)	(2,778,901)	(20,398,342)	(23,177,243)	0	(7,789,012)	(7,789,012)
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	(3,221,504)	(29,166,716)	(32,388,220)	(3,073,784)	(21,107,077)	(24,180,861)	(147,720)	(8,059,639)	(8,207,359)
		TOTAL ACCUMULATED DEPR/AMORT	(292,686,539)	(75,905,323)	(368,591,862)	(192,018,252)	(54,075,345)	(246,093,597)	(100,668,287)	(21,829,978)	(122,498,265)
		NET GAS UTILITY PLANT before DFIT	668,195,395	114,855,986	783,051,381	471,702,422	81,905,926	553,608,348	196,492,973	32,950,060	229,443,033
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,195,721)	(103,195,721)	0	(72,958,343)	(72,958,343)	0	(30,237,378)	(30,237,378)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(16,041,040)	(16,041,040)	0	(11,605,237)	(11,605,237)	0	(4,435,803)	(4,435,803)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(807,132)	(807,132)	0	(584,097)	(584,097)	0	(223,035)	(223,035)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	73,161	73,161	0	52,944	52,944	0	20,217	20,217
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(278,099)	(278,099)	0	(196,613)	(196,613)	0	(81,486)	(81,486)
		TOTAL ACCUMULATED DFIT	0	(120,248,831)	(120,248,831)	0	(85,291,346)	(85,291,346)	0	(34,957,485)	(34,957,485)
		NET GAS UTILITY PLANT	668,195,395	(5,392,845)	662,802,550	471,702,422	(3,385,420)	468,317,002	196,492,973	(2,007,425)	194,485,548

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%	67.096%	32.904%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.699%	29.301%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	668,195,395	(5,392,845)	662,802,550	471,702,422	(3,385,420)	468,317,002	196,492,973	(2,007,425)	194,485,548
	OTHER ADJUSTMENTS:									
4	108121 AMI Existing Meters/ERTs Deferral A/D	(171,129)	0	(171,129)	(171,129)	0	(171,129)	0	0	0
4	182332 Regulatory Asset - AFUDC	1,221,628	2,185,536	3,407,164	754,201	1,581,607	2,335,808	467,427	603,929	1,071,356
4	182318 Accumulated Amortization - AFUDC	(242,024)	(879,655)	(1,121,679)	(176,031)	(636,599)	(812,630)	(65,993)	(243,056)	(309,049)
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	17,647,417	17,647,417	0	12,058,480	12,058,480	0	5,588,937	5,588,937
1	164115 Gas Inventory--Clay Basin	0	101,861	101,861	0	73,714	73,714	0	28,147	28,147
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,209,272	0	3,209,272	3,209,272	0	3,209,272	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	7,677,615	0	7,677,615	7,677,615	0	7,677,615	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(1,531,569)	0	(1,531,569)	(1,531,569)	0	(1,531,569)	0	0	0
4	252000 Customer Advances	(1,158)	10	(1,148)	(1,158)	7	(1,151)	0	3	3
99	254393 Regulatory Liability-Customer Tax Credit	(36,168,038)	0	(36,168,038)	(24,499,699)	0	(24,499,699)	(11,668,339)	0	(11,668,339)
99	190393 ADFIT-Customer Tax Credit	7,595,288	0	7,595,288	5,144,937	0	5,144,937	2,450,351	0	2,450,351
99	235199 Customer Deposits	(651)	0	(651)	(651)	0	(651)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302 WA Excess Nat Gas Line Extension	6,107,254	0	6,107,254	6,107,254	0	6,107,254	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,282,523)	0	(1,282,523)	(1,282,523)	0	(1,282,523)	0	0	0
C-WKC	Working Capital	2,222,395	0	2,222,395	1,368,623	0	1,368,623	853,772	0	853,772
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(11,363,640)	24,786,233	13,422,593	(3,400,858)	16,993,245	13,592,387	(7,962,782)	7,792,988	(169,794)
	NET RATE BASE	656,831,755	19,393,388	676,225,143	468,301,564	13,607,825	481,909,389	188,530,191	5,785,563	194,315,754

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended 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)	3,219,960	3,219,960												
Steam (ED-ID)	4,338,686	4,338,686												
Steam (ED-WA)	11,845,736	11,845,736												
Hydro (ED-AN)	15,350,392	15,350,392												
Other (ED-AN)	10,977,280	10,977,280												
Total Electric Production	45,732,054	45,732,054												
Electric Transmission														
ED-AN	18,621,406	18,621,406												
ED-ID	274,404	274,404												
ED-WA	517,717	517,717												
Total Electric Transmission	19,413,527	19,413,527												
Electric Distribution														
ED-AN	85,206	85,206												
ED-ID	19,036,552	19,036,552												
ED-WA	36,319,797	36,319,797												
Total Electric Distribution	55,441,555	55,441,555												
Gas Underground Storage														
1 GD-AN	714,354		714,354			714,354	714,354		488,118	488,118		226,236	226,236	
GD-OR	124,660			124,660										
Total Gas Underground Storage	839,014		714,354	124,660		714,354	714,354		488,118	488,118		226,236	226,236	
Gas Distribution														
6 GD-AN	57,431		57,431			57,431	57,431		38,534	38,534		18,897	18,897	
GD-ID	6,752,371		6,752,371			6,752,371	6,752,371				6,752,371		6,752,371	
GD-WA	15,325,763		15,325,763			15,325,763	15,325,763	15,325,763		15,325,763				
GD-OR	10,114,571			10,114,571										
Total Gas Distribution	32,250,136		22,135,565	10,114,571		22,078,134	22,135,565		15,325,763	38,534	15,364,297	6,752,371	18,897	6,771,268
General Plant														
ED-AN	2,968,067	2,968,067												
ED-ID	507,803	507,803												
ED-WA	1,199,665	1,199,665												
7,4 CD-AA	21,568,072	15,247,548	4,362,790	1,957,734		4,362,790	4,362,790		3,157,220	3,157,220		1,205,570	1,205,570	
9,4 CD-AN	644,407	500,562	143,845			143,845	143,845		104,096	104,096		39,749	39,749	
9 CD-ID	475,819	369,607	106,212			106,212	106,212				106,212		106,212	
9 CD-WA	2,251,785	1,749,142	502,643			502,643	502,643	502,643		502,643				
8,4 GD-AA	379,381		260,771	118,610		260,771	260,771		188,712	188,712		72,059	72,059	
4 GD-AN	31,521		31,521			31,521	31,521		22,811	22,811		8,710	8,710	
GD-ID	38,270		38,270			38,270	38,270				38,270		38,270	
GD-WA	1,093,896		1,093,896			1,093,896	1,093,896	1,093,896		1,093,896				
GD-OR	206,044			206,044										
Total General Plant	31,364,730	22,542,394	6,539,948	2,282,388		1,741,021	4,798,927	6,539,948	1,596,539	3,472,839	5,069,378	144,482	1,326,088	1,470,570
Total Depreciation Expense	185,041,016	143,129,530	29,389,867	12,521,619		23,819,155	5,570,712	29,389,867	16,922,302	3,999,491	20,921,793	6,896,853	1,571,221	8,468,074

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	67.096%	32.904%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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	918,399	918,399											
Misc Intangible Plt (303000)	ED-AN	259,142	259,142											
Total Production/Transmission		1,177,541	1,177,541											
Distribution														
Franchises (302000)	ED-WA	108,067	108,067											
Misc Intangible Plt (303000)	ED-WA	5,866	5,866											
Total Distribution		113,933	113,933											
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	44,136,407	31,202,233	8,927,912	4,006,262		8,927,912	8,927,912		6,460,862	6,460,862		2,467,050	2,467,050
9,4	CD-AN	126,631	98,364	28,267			28,267	28,267		20,456	20,456		7,811	7,811
9,4	CD-ID	0	0	0			0	0				0		0
9,4	CD-WA	3,708,723	2,880,862	827,861			827,861	827,861	827,861		827,861			0
	ED-AN	5,553,688	5,553,688											
	ED-ID	0	0											
	ED-WA	883,155	883,155											
8,4	GD-AA	89,329		61,401	27,928		61,401	61,401		44,434	44,434		16,967	16,967
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX		54,497,933	40,618,302	9,845,441	4,034,190	827,861	9,017,580	9,845,441	827,861	6,525,752	7,353,613	0	2,491,828	2,491,828
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	422,546	422,546											
	GD-OR	0			0									
Total General Plant- 390200, 396200		422,546	422,546	0	0		0	0		0	0		0	0
Total Amortization Expense		56,684,237	42,633,145	9,971,183	4,079,909	867,518	9,103,665	9,971,183	852,723	6,588,049	7,440,772	14,795	2,515,616	2,530,411

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended 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)	(75,182,077)	(75,182,077)												
Steam (ED-ID)	(93,435,312)	(93,435,312)												
Steam (ED-WA)	(178,713,970)	(178,713,970)												
Hydro (ED-AN)	(175,883,609)	(175,883,609)												
Other (ED-AN)	(160,714,955)	(160,714,955)												
Total Electric Production	(683,929,923)	(683,929,923)												
Electric Transmission														
ED-AN	(226,771,514)	(226,771,514)												
ED-ID	(10,375,079)	(10,375,079)												
ED-WA	(16,300,568)	(16,300,568)												
Total Electric Transmission	(253,447,161)	(253,447,161)												
Electric Distribution														
ED-AN	(426,498)	(426,498)												
ED-ID	(264,095,856)	(264,095,856)												
ED-WA	(430,669,713)	(430,669,713)												
Total Electric Distribution	(695,192,067)	(695,192,067)												
Gas Underground Storage														
1 GD-AN	(18,601,037)		(18,601,037)			(18,601,037)	(18,601,037)		(12,710,089)	(12,710,089)		(5,890,948)	(5,890,948)	
GD-OR	(1,538,187)			(1,538,187)										
Total Gas Underground Storage	(20,139,224)		(18,601,037)	(1,538,187)		(18,601,037)	(18,601,037)		(12,710,089)	(12,710,089)		(5,890,948)	(5,890,948)	
Gas Distribution														
6 GD-AN	(1,975,643)		(1,975,643)			(1,975,643)	(1,975,643)		(1,325,577)	(1,325,577)		(650,066)	(650,066)	
GD-ID	(96,469,222)		(96,469,222)			(96,469,222)	(96,469,222)				(96,469,222)		(96,469,222)	
GD-WA	(174,901,273)		(174,901,273)			(174,901,273)	(174,901,273)	(174,901,273)			(174,901,273)			
GD-OR	(133,048,641)			(133,048,641)										
Total Gas Distribution	(406,394,779)		(273,346,138)	(133,048,641)		(271,370,495)	(1,975,643)	(273,346,138)	(174,901,273)	(1,325,577)	(176,226,850)	(96,469,222)	(650,066)	(97,119,288)
General Plant														
ED-AN	(38,089,684)	(38,089,684)												
ED-ID	(12,970,047)	(12,970,047)												
ED-WA	(24,279,657)	(24,279,657)												
7,4 CD-AA	(93,965,598)	(66,428,980)	(19,007,361)	(8,529,257)		(19,007,361)	(19,007,361)		(13,755,057)	(13,755,057)		(5,252,304)	(5,252,304)	
9,4 CD-AN	(8,183,721)	(6,356,951)	(1,826,770)			(1,826,770)	(1,826,770)		(1,321,979)	(1,321,979)		(504,791)	(504,791)	
9 CD-ID	(7,241,497)	(5,625,050)	(1,616,447)			(1,616,447)	(1,616,447)				(1,616,447)		(1,616,447)	
9 CD-WA	(10,064,643)	(7,818,013)	(2,246,630)			(2,246,630)	(2,246,630)	(2,246,630)			(2,246,630)			
8,4 GD-AA	(2,322,701)		(1,596,532)	(726,169)		(1,596,532)	(1,596,532)		(1,155,362)	(1,155,362)		(441,170)	(441,170)	
4 GD-AN	(3,731,264)		(3,731,264)			(3,731,264)	(3,731,264)		(2,700,204)	(2,700,204)		(1,031,060)	(1,031,060)	
GD-ID	(2,434,898)		(2,434,898)			(2,434,898)	(2,434,898)				(2,434,898)		(2,434,898)	
GD-WA	(11,796,565)		(11,796,565)			(11,796,565)	(11,796,565)	(11,796,565)			(11,796,565)			
GD-OR	(5,436,539)			(5,436,539)										
Total General Plant	(220,516,814)	(161,568,382)	(44,256,467)	(14,691,965)		(18,094,540)	(26,161,927)	(44,256,467)	(14,043,195)	(18,932,602)	(32,975,797)	(4,051,345)	(7,229,325)	(11,280,670)
Total Accumulated Depreciation	(2,279,619,968)	(1,794,137,533)	(336,203,642)	(149,278,793)		(289,465,035)	(46,738,607)	(336,203,642)	(188,944,468)	(32,968,268)	(221,912,736)	(100,520,567)	(13,770,339)	(114,290,906)

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	67.096%	32.904%

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

Report ID:
G-AAMT-12A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(14,886,421)	(14,886,421)											
Misc Intangible Plt (303000)	ED-AN	(2,602,361)	(2,602,361)											
Total Production/Transmission		(17,488,782)	(17,488,782)											
Distribution														
Franchises (302000)	ED-WA	(303,226)	(303,226)											
Misc Intangible Plt (303000)	ED-WA	(61,249)	(61,249)											
Total Distribution		(364,475)	(364,475)											
General Plant - 303000														
7,4	CD-AA	(4,690,096)	(3,315,663)	(948,713)	(425,720)		(948,713)	(948,713)		(686,555)	(686,555)		(262,158)	(262,158)
9,4	CD-AN	(137,305)	(106,656)	(30,649)			(30,649)	(30,649)		(22,180)	(22,180)		(8,469)	(8,469)
	GD-ID	(147,720)		(147,720)			(147,720)	(147,720)				(147,720)		(147,720)
	GD-WA	(294,883)		(294,883)			(294,883)	(294,883)	(294,883)		(294,883)			
	GD-OR	(122,280)			(122,280)									
Total General Plant - 303000		(5,392,284)	(3,422,319)	(1,421,965)	(548,000)	(442,603)	(979,362)	(1,421,965)	(294,883)	(708,735)	(1,003,618)	(147,720)	(270,627)	(418,347)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(138,339,668)	(97,799,226)	(27,983,350)	(12,557,092)		(27,983,350)	(27,983,350)		(20,250,710)	(20,250,710)		(7,732,640)	(7,732,640)
9,4	CD-AN	(328,591)	(255,243)	(73,348)			(73,348)	(73,348)		(53,080)	(53,080)		(20,268)	(20,268)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(12,449,159)	(9,670,258)	(2,778,901)		(2,778,901)	(2,778,901)	(2,778,901)			(2,778,901)		0	0
	ED-AN	(12,259,280)	(12,259,280)											
	ED-ID	0	0											
	ED-WA	(1,237,545)	(1,237,545)											
8,4	GD-AA	(190,084)		(130,656)	(59,428)		(130,656)	(130,656)		(94,552)	(94,552)		(36,104)	(36,104)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(164,804,327)	(121,221,552)	(30,966,255)	(12,616,520)	(2,778,901)	(28,187,354)	(30,966,255)	(2,778,901)	(20,398,342)	(23,177,243)	0	(7,789,012)	(7,789,012)
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	(807,774)	(807,774)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(807,774)	(807,774)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(188,857,642)	(143,304,902)	(32,388,220)	(13,164,520)	(3,221,504)	(29,166,716)	(32,388,220)	(3,073,784)	(21,107,077)	(24,180,861)	(147,720)	(8,059,639)	(8,207,359)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended 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	3,071,905	0	0	0	0	3,071,905	0	0	0	3,071,905	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	11,920,773	0	0	8,427,390	8,427,390	0	0	2,411,334	2,411,334	0	1,082,049	1,082,049	
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	18,714,259	811,811	701,906	9,345,440	10,859,157	3,270,070	97,597	2,559,869	5,927,536	845,517	1,082,049	1,927,566	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	19,884,909	8,294,951	2,804,061	8,785,897	19,884,909	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,318,335	0	0	0	0	25,318,335	0	0	0	25,318,335	0	0	
99		GD-OR / AS	4,158,322	0	0	0	0	0	0	0	0	4,158,322	0	4,158,322	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,359,513	0	0	90,743,758	90,743,758	0	0	25,964,562	25,964,562	0	11,651,193	11,651,193	
9		CD-WA / ID / AN	30,526,809	9,433,434	6,035,983	8,243,198	23,712,615	2,710,846	1,734,535	2,368,813	6,814,194	0	0	0	
		TOTAL ACCOUNT	208,247,888	17,728,385	8,840,044	107,772,853	134,341,282	28,029,181	1,734,535	28,333,375	58,097,091	4,158,322	11,651,193	15,809,515	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,299,015	508,591	7,798	1,782,626	2,299,015	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	152,390	0	0	0	0	152,390	0	0	0	152,390	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	73,647,339	0	0	52,064,986	52,064,986	0	0	14,897,384	14,897,384	0	6,684,969	6,684,969	
9		CD-WA / ID / AN	5,898,077	4,320,658	7,675	253,175	4,581,508	1,241,609	2,206	72,754	1,316,569	0	0	0	
		TOTAL ACCOUNT	82,330,471	4,829,249	15,473	54,100,787	58,945,509	1,393,999	2,206	15,191,152	16,587,357	12,109	6,785,496	6,797,605	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	56,924,424	25,054,573	11,224,727	20,645,124	56,924,424	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,755,596	0	0	0	0	10,033,955	3,128,289	2,593,352	15,755,596	0	0	0	
99		GD-OR / AS	4,695,535	0	0	0	0	0	0	0	0	4,695,535	0	4,695,535	
8		GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385	
7		CD-AA	7,572,775	0	0	5,353,573	5,353,573	0	0	1,531,821	1,531,821	0	687,381	687,381	
9		CD-WA / ID / AN	7,011,275	1,674,469	844,776	2,926,973	5,446,218	481,185	242,760	841,112	1,565,057	0	0	0	
		TOTAL ACCOUNT	92,056,793	26,729,042	12,069,503	28,925,670	67,724,215	10,515,140	3,371,049	5,033,088	18,919,277	4,695,535	717,766	5,413,301	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	5,339,528	345,912	193,489	3,608,238	4,147,639	99,403	55,602	1,036,884	1,191,889	0	0	0	0
		TOTAL ACCOUNT	6,067,979	404,778	193,489	4,031,008	4,629,275	321,756	55,602	1,039,417	1,416,775	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,452,099	1,169,909	332,694	5,949,496	7,452,099	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,432,704	0	0	0	0	2,557,162	374,337	501,205	3,432,704	0	0	0	
99		GD-OR / AS	967,441	0	0	0	0	0	0	0	0	967,441	0	967,441	
8		GD-AA	5,658,591	0	0	0	0	0	0	3,889,489	3,889,489	0	1,769,102	1,769,102	
7		CD-AA	14,950,778	0	0	10,569,453	10,569,453	0	0	3,024,243	3,024,243	0	1,357,082	1,357,082	
9		CD-WA / ID / AN	2,005,784	20,306	753,278	784,469	1,558,053	5,835	216,466	225,430	447,731	0	0	0	
		TOTAL ACCOUNT	34,467,397	1,190,215	1,085,972	17,303,418	19,579,605	2,562,997	590,803	7,640,367	10,794,167	967,441	3,126,184	4,093,625	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
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	2,832,607	399,656	15,791	2,417,160	2,832,607	0	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	229,104	0	0	0	0	0	0	157,477	157,477	0	71,627	71,627	
7		CD-AA	1,496,591	0	0	1,058,015	1,058,015	0	0	302,730	302,730	0	135,846	135,846	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,778,058	399,656	15,791	3,475,175	3,890,622	106,253	0	555,124	661,377	18,586	207,473	226,059	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	29,928,884	13,472,332	8,764,632	7,691,920	29,928,884	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,202,575	0	0	0	0	2,528,699	853,287	820,589	4,202,575	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	
		TOTAL ACCOUNT	36,165,482	13,724,074	9,157,080	8,556,765	31,437,919	2,601,041	966,063	1,068,655	4,635,759	43,834	47,970	91,804
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,454,014	12,547,305	6,531,129	29,375,580	48,454,014	0	0	0	0	0	0	
99		GD-WA / ID / AN	901,168	0	0	0	0	606,060	293,155	1,953	901,168	0	0	
99		GD-OR / AS	755,486	0	0	0	0	0	0	0	0	755,486	0	
8		GD-AA	252,516	0	0	0	0	0	0	173,569	173,569	0	78,947	
7		CD-AA	85,006,312	0	0	60,095,212	60,095,212	0	0	17,195,077	17,195,077	0	7,716,023	
9		CD-WA / ID / AN	18,579,620	10,079,314	2,881,883	1,471,080	14,432,277	2,896,450	828,155	422,738	4,147,343	0	0	
		TOTAL ACCOUNT	153,949,116	22,626,619	9,413,012	90,941,872	122,981,503	3,502,510	1,121,310	17,793,337	22,417,157	755,486	7,794,970	8,550,456
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	285,360	0	6,846	278,514	285,360	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	9,092	0	0	0	0	0	0	0	0	9,092	0	
8		GD-AA	185	0	0	0	0	0	0	127	127	0	58	
7		CD-AA	693,435	0	0	490,224	490,224	0	0	140,268	140,268	0	62,943	
9		CD-WA / ID / AN	12,145	0	6,659	2,775	9,434	0	1,914	797	2,711	0	0	
		TOTAL ACCOUNT	1,000,217	0	13,505	771,513	785,018	0	1,914	141,192	143,106	9,092	63,001	72,093
		TOTAL GENERAL PLANT	637,894,447	88,443,829	41,505,775	325,341,288	455,290,892	52,302,947	7,941,079	79,355,576	139,599,602	11,526,714	31,477,239	43,003,953

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended 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	11,967,121	319,716	0	11,647,405	11,967,121	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	20,603,734	319,716	0	16,197,136	16,516,852	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	24,923,071	2,703,447	0	22,219,624	24,923,071	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	444,362	0	0	0	0	0	0	305,437	305,437	0	138,925	
7		CD-AA	142,742,224	0	0	100,911,615	100,911,615	0	0	28,873,897	28,873,897	0	12,956,712	
9		CD-WA / ID / AN	780,591	112,180	0	494,167	606,347	32,237	0	142,007	174,244	0	0	
		TOTAL ACCOUNT	168,890,248	2,815,627	0	123,625,406	126,441,033	32,237	0	29,321,341	29,353,578	0	13,095,637	13,095,637
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	1,662,184	0	0	1,662,184	1,662,184	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	9,452,095	0	0	6,682,158	6,682,158	0	0	1,911,970	1,911,970	0	857,967	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	11,114,279	0	0	8,344,342	8,344,342	0	0	1,911,970	1,911,970	0	857,967	857,967
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	4,349,057	0	0	4,349,057	4,349,057	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	4,349,057	0	0	4,349,057	4,349,057	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-12A
For Twelve Months 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	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,693,842	1,693,842	0	0	1,693,842	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,526,073	0	0	1,078,857	1,078,857	0	0	308,694	308,694	0	138,522	138,522
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	21,803,345	16,129,079	0	1,078,857	17,207,936	4,148,193	0	308,694	4,456,887	0	138,522	138,522
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	90,448	0	0	90,448	90,448	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	7,699,497	0	0	5,443,160	5,443,160	0	0	1,557,454	1,557,454	0	698,883	698,883
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	7,789,945	0	0	5,533,608	5,533,608	0	0	1,557,454	1,557,454	0	698,883	698,883
	TOTAL		361,903,957	19,264,422	0	249,160,856	268,425,278	5,203,024	771,517	60,162,498	66,137,039	425,951	26,915,689	27,341,640

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT		
For Twelve Months Ended 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	(78,357,956)	(55,395,157)	(15,850,247)	(7,112,552)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(854,727)	(663,935)	(190,792)	0
7	282919 CD-AA	(3,990,172)	(2,820,852)	(807,132)	(362,188)
7	283750 CD-AA	361,682	255,691	73,161	32,830
	Total	(82,841,173)	(58,624,253)	(16,775,010)	(7,441,910)

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,255,803	5,255,803	0	0	0	0	5,255,803
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	143	143	0	0	0	0	143
7/4	154550 Supply Chain Average Cost Variance	0	0	(398)	(398)	0	0	0	0	(398)
7/4	154560 Supply Chain Invoice Price Variance	0	0	35	35	0	0	0	0	35
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	64,892,310	29,635,193	0	94,527,503	63,523,687	28,781,421	1,368,623	853,772	0
TOTAL		64,892,310	29,635,193	5,255,583	99,783,086	63,523,687	28,781,421	1,368,623	853,772	5,255,583

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%