

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	44,262,663	31,233,527	13,029,136
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>44,262,663</u>	<u>31,233,527</u>	<u>13,029,136</u>
G-APL	Gas Net Adjusted Rate Base	<u>742,228,105</u>	<u>531,893,232</u>	<u>210,334,873</u>
	RATE OF RETURN	<u>5.963%</u>	<u>5.872%</u>	<u>6.194%</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 October 31, 2022
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	100.000%	68.330%	31.670%
2	Input	Number of Customers Percent	10-01-2022 thru 10-31-2022	269,531 100.000%	176,481 65.477%	93,050 34.523%
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2021 thru 10-31-2022	13,712,527 100.000%	9,775,457 71.289%	3,937,070 28.711%
	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	11-01-2021 thru 10-31-2022	299,865,228 100.000%	201,175,213 67.089%	98,690,015 32.911%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 2022
Ending Balance Basis

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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 2022
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 2022
Ending Balance Basis

Report ID:
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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	01-01-2021 thru 12-31-2021				
	Direct O & M Accts 580 - 894		85,248,538	75,398,647	9,849,891	0
	Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
	Adjustments		0	0	0	0
	Total		142,841,884	121,811,494	21,030,390	0
	Percentage		100.000%	85.277%	14.723%	0.000%
	Direct Labor Accts 580 - 894		56,931,970	47,158,546	9,773,424	0
	Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
	Total		79,323,635	66,079,652	13,243,983	0
	Percentage		100.000%	83.304%	16.696%	0.000%
	Number of Customers at		672,312	405,775	266,537	0
	Percentage		100.000%	60.355%	39.645%	0.000%
	Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
	Percentage		100.000%	81.777%	18.223%	0.000%
	Total Percentages		400.000%	310.713%	89.287%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021	System	Washington	Idaho	
			274,289,163	184,035,999	90,253,164	
			100.000%	67.096%	32.904%	
11	Book Depreciation Percent	11-01-2021 thru 10-31-2022	29,605,502	21,086,714	8,518,788	
			100.000%	71.226%	28.774%	
12	Net Gas Plant (before ADFIT) Percent	10-01-2022 thru 10-31-2022	814,986,496	580,309,248	234,677,248	
			100.000%	71.205%	28.795%	
13	G-PLT Net Gas General Plant Percent	10-01-2022 thru 10-31-2022	94,504,079	75,560,675	18,943,404	
			100.000%	79.955%	20.045%	
14	Net Allocated Schedule M's Percent	11-01-2021 thru 10-31-2022	-43,219,113	-30,636,017	-12,583,096	
			100.000%	70.885%	29.115%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	178,291,589	0	178,291,589	125,629,428	0	125,629,428	52,662,161	0	52,662,161
99 4812XX	Commercial - Firm & Interruptible	84,593,113	0	84,593,113	61,055,671	0	61,055,671	23,537,442	0	23,537,442
99 4813XX	Industrial-Firm	3,257,136	0	3,257,136	1,963,040	0	1,963,040	1,294,096	0	1,294,096
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	442,997	0	442,997	409,429	0	409,429	33,568	0	33,568
99 499XXX	Unbilled Revenue	(576,181)	0	(576,181)	(200,766)	0	(200,766)	(375,415)	0	(375,415)
	TOTAL SALES TO ULTIMATE CUSTOMERS	266,008,654	0	266,008,654	188,856,802	0	188,856,802	77,151,852	0	77,151,852
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	81,071,296	0	81,071,296	53,965,491	0	53,965,491	27,105,805	0	27,105,805
4 488000	Miscellaneous Service Revenues	7,313	0	7,313	2,565	0	2,565	4,748	0	4,748
99 4893XX	Transportation Revenues	5,761,844	0	5,761,844	5,210,445	0	5,210,445	551,399	0	551,399
99 493000	Rent from Gas Property	(2,209)	0	(2,209)	(1,893)	0	(1,893)	(316)	0	(316)
4 495XXX	Other Gas Revenues	9,373,179	633,443	10,006,622	6,602,900	458,404	7,061,304	2,770,279	175,039	2,945,318
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	96,211,423	633,443	96,844,866	65,779,508	458,404	66,237,912	30,431,915	175,039	30,606,954
	TOTAL GAS REVENUES	362,220,077	633,443	362,853,520	254,636,310	458,404	255,094,714	107,583,767	175,039	107,758,806
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	208,363,830	0	208,363,830	138,415,356	0	138,415,356	69,948,474	0	69,948,474
99 808XXX	Net Natural Gas Storage Transactions	(18,987,550)	0	(18,987,550)	(12,220,196)	0	(12,220,196)	(6,767,354)	0	(6,767,354)
99 811000	Gas Used for Products Extraction	(870,890)	0	(870,890)	(578,905)	0	(578,905)	(291,985)	0	(291,985)
10 813000	Other Gas Expenses	194,139	946,943	1,141,082	194,139	635,361	829,500	0	311,582	311,582
99 813010	Gas Technology Institute (GTI) Expenses	123,329	0	123,329	85,368	0	85,368	37,961	0	37,961
	TOTAL PRODUCTION EXPENSES	188,822,858	946,943	189,769,801	125,895,762	635,361	126,531,123	62,927,096	311,582	63,238,678
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	(2)	(2)	0	(1)	(1)	0	(1)	(1)
1 824000	Other Expenses	0	856,890	856,890	0	585,513	585,513	0	271,377	271,377
1 837000	Other Equipment	0	2,064,190	2,064,190	0	1,410,461	1,410,461	0	653,729	653,729
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,921,078	2,921,078	0	1,995,973	1,995,973	0	925,105	925,105
G-DEPX	Depreciation Expense-Underground Storage	0	720,760	720,760	0	492,495	492,495	0	228,265	228,265
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	1,029,500	1,029,500	0	703,457	703,457	0	326,043	326,043
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,950,578	3,950,578	0	2,699,430	2,699,430	0	1,251,148	1,251,148

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	828,654	1,655,059	2,483,713	664,448	1,179,875	1,844,323	164,206	475,184	639,390
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,508,052	938,394	4,446,446	2,364,271	668,972	3,033,243	1,143,781	269,422	1,413,203
3	875000	Measuring & Reg Sta Exp-General	156,270	0	156,270	98,941	0	98,941	57,329	0	57,329
3	876000	Measuring & Reg Sta Exp-Industrial	5,401	0	5,401	4,844	0	4,844	557	0	557
3	877000	Measuring & Reg Sta Exp-City Gate	66,166	0	66,166	35,614	0	35,614	30,552	0	30,552
3	878000	Meter & House Regulator Expenses	681,487	79	681,566	397,980	56	398,036	283,507	23	283,530
3	879000	Customer Installation Expenses	1,655,827	91,968	1,747,795	1,050,123	65,563	1,115,686	605,704	26,405	632,109
3	880000	Other Expenses	1,695,751	473,735	2,169,486	1,413,708	337,721	1,751,429	282,043	136,014	418,057
3	881000	Rents	32	(29,592)	(29,560)	32	(21,096)	(21,064)	0	(8,496)	(8,496)
	MAINTENANCE										
3	885000	Supervision & Engineering	28,506	3,059	31,565	17,672	2,181	19,853	10,834	878	11,712
3	887000	Mains	1,305,126	0	1,305,126	973,243	0	973,243	331,883	0	331,883
3	889000	Measuring & Reg Sta Exp-General	250,481	27,390	277,871	210,185	19,526	229,711	40,296	7,864	48,160
3	890000	Measuring & Reg Sta Exp-Industrial	19,627	1,514	21,141	14,017	1,079	15,096	5,610	435	6,045
3	891000	Measuring & Reg Sta Exp-City Gate	173,580	7,704	181,284	96,633	5,492	102,125	76,947	2,212	79,159
3	892000	Services	1,769,612	0	1,769,612	1,388,888	0	1,388,888	380,724	0	380,724
3	893000	Meters & House Regulators	1,567,219	684,967	2,252,186	1,044,859	488,306	1,533,165	522,360	196,661	719,021
3	894000	Other Equipment	738	209,118	209,856	0	149,078	149,078	738	60,040	60,778
	TOTAL DISTRIBUTION OPERATING EXP		13,712,529	4,063,395	17,775,924	9,775,458	2,896,753	12,672,211	3,937,071	1,166,642	5,103,713
G-DEPX		Depreciation Expense-Distribution	22,323,951	57,431	22,381,382	15,514,474	38,530	15,553,004	6,809,477	18,901	6,828,378
G-OTX		Taxes Other Than FIT	20,677,579	0	20,677,579	17,567,331	0	17,567,331	3,110,248	0	3,110,248
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		43,001,530	57,431	43,058,961	33,081,805	38,530	33,120,335	9,919,725	18,901	9,938,626
	TOTAL DISTRIBUTION EXPENSES		56,714,059	4,120,826	60,834,885	42,857,263	2,935,283	45,792,546	13,856,796	1,185,543	15,042,339

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	92,347	92,347	0	60,466	60,466	0	31,881	31,881
2	902000	Meter Reading Expenses	379,871	100,390	480,261	279,198	65,732	344,930	100,673	34,658	135,331
2	903XXX	Customer Records & Collection Expenses	507,231	4,665,342	5,172,573	249,937	3,054,726	3,304,663	257,294	1,610,616	1,867,910
2	904000	Uncollectible Accounts	346,249	1	346,250	127,998	1	127,999	218,251	0	218,251
2	905000	Misc Customer Accounts	0	92,596	92,596	0	60,629	60,629	0	31,967	31,967
TOTAL CUSTOMER ACCOUNTS EXPENSES			1,233,351	4,950,676	6,184,027	657,133	3,241,554	3,898,687	576,218	1,709,122	2,285,340
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	11,356,783	93,022	11,449,805	9,807,700	60,908	9,868,608	1,549,083	32,114	1,581,197
2	909000	Advertising	90,829	320,276	411,105	65,153	209,707	274,860	25,676	110,569	136,245
2	910000	Misc Customer Service & Info Exp	0	152,221	152,221	0	99,670	99,670	0	52,551	52,551
TOTAL CUSTOMER SERVICE & INFO EXP			11,447,612	565,519	12,013,131	9,872,853	370,285	10,243,138	1,574,759	195,234	1,769,993
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	426	426	0	279	279	0	147	147
TOTAL SALES EXPENSES			0	426	426	0	279	279	0	147	147
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	160,977	9,558,895	9,719,872	123,626	6,917,486	7,041,112	37,351	2,641,409	2,678,760
4	921000	Office Supplies & Expenses	643	1,199,190	1,199,833	643	867,818	868,461	0	331,372	331,372
4	922000	Admin. Expenses Transferred - Credit	0	(16,350)	(16,350)	0	(11,832)	(11,832)	0	(4,518)	(4,518)
4	923000	Outside Services Employed	198,998	3,575,174	3,774,172	101,934	2,587,246	2,689,180	97,064	987,928	1,084,992
4	924000	Property Insurance Premium	0	544,047	544,047	0	393,710	393,710	0	150,337	150,337
4	925XXX	Injuries and Damages	19,771	1,615,410	1,635,181	14,930	1,169,024	1,183,954	4,841	446,386	451,227
4	926XXX	Employee Pensions and Benefits	2,075,668	5,069,479	7,145,147	1,549,471	3,668,630	5,218,101	526,197	1,400,849	1,927,046
4	928000	Regulatory Commission Expenses	684,948	226,210	911,158	521,904	163,701	685,605	163,044	62,509	225,553
4	930000	Miscellaneous General Expenses	29,930	1,462,252	1,492,182	22,728	1,058,188	1,080,916	7,202	404,064	411,266
4	931000	Rents	0	126,284	126,284	0	91,388	91,388	0	34,896	34,896
4	935000	Maintenance of General Plant	772,818	3,180,132	3,952,950	669,937	2,301,366	2,971,303	102,881	878,766	981,647
TOTAL ADMIN & GEN OPERATING EXP			3,943,753	26,540,723	30,484,476	3,005,173	19,206,725	22,211,898	938,580	7,333,998	8,272,578

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,736,709	4,766,650	6,503,359	1,591,733	3,449,482	5,041,215	144,976	1,317,168	1,462,144
G-AMTX	Amortization Expense - General Plant - 303000	39,657	86,085	125,742	24,862	62,297	87,159	14,795	23,788	38,583
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	828,816	8,984,059	9,812,875	828,816	6,501,494	7,330,310	0	2,482,565	2,482,565
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306	Regulatory Debit - AMI Amortization	938,767	0	938,767	938,767	0	938,767	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti	357,405	0	357,405	357,405	0	357,405	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	56,823	240,896	297,719	45,436	171,530	216,966	11,387	69,366	80,753
99 407314	Regulatory Debit - FISERVE Amortization	444,292	0	444,292	285,958	0	285,958	158,334	0	158,334
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407381	Voluntary RNG Revenue Offset	24,323	0	24,323	24,041	0	24,041	282	0	282
99 407407	Reg. Credits-Amortization Depreciation Benefit	(843,420)	0	(843,420)	0	0	0	(843,420)	0	(843,420)
99 407419	Amortization AFUDC Equity Tax Credit	(920,808)	0	(920,808)	(490,990)	0	(490,990)	(429,818)	0	(429,818)
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407447	Regulatory Deferral - COVID-19	193,672	0	193,672	193,672	0	193,672	0	0	0
G-OTX	Taxes Other Than FIT--A&G	610,359	1,171,169	1,781,528	446,811	847,540	1,294,351	163,548	323,629	487,177
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	5,601,238	15,248,859	20,850,097	6,381,154	11,032,343	17,413,497	(779,916)	4,216,516	3,436,600
	TOTAL ADMIN & GENERAL EXPENSES	9,544,991	41,789,582	51,334,573	9,386,327	30,239,068	39,625,395	158,664	11,550,514	11,709,178
	TOTAL EXPENSES BEFORE FIT	267,762,871	56,324,550	324,087,421	188,669,338	40,121,260	228,790,598	79,093,533	16,203,290	95,296,823
	NET OPERATING INCOME (LOSS) BEFORE FIT			38,766,099			26,304,116			12,461,983
G-FIT	FEDERAL INCOME TAX			(3,702,421)			(2,559,101)			(1,143,320)
G-FIT	DEFERRED FEDERAL INCOME TAX			(1,794,143)			(2,370,310)			576,167
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			44,262,663			31,233,527			13,029,136

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers	100.000%	65.477%	34.523%
G-ALL 3	Direct Distribution Operating Expense	100.000%	71.289%	28.711%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL 10	Actual Annual Throughput	100.000%	67.096%	32.904%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	221,308	555,165	776,473	221,308	401,756	623,064	0	153,409	153,409
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,730,875	0	3,730,875	1,894,125	0	1,894,125
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	3,145,434	0	3,145,434	2,881,723	0	2,881,723	263,711	0	263,711
4	495329	Amortization Res Decoupling Deferral	(993,431)	0	(993,431)	(1,329,905)	0	(1,329,905)	336,474	0	336,474
4	495338	Non-Res Decoupling Deferred Rev	1,795,662	0	1,795,662	1,648,309	0	1,648,309	147,353	0	147,353
4	495339	Amortization Non-Res Decoupling	(420,794)	0	(420,794)	(549,410)	0	(549,410)	128,616	0	128,616
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	9,373,179	633,444	10,006,623	6,602,900	458,404	7,061,304	2,770,279	175,040	2,945,319

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	219,904,535	0	219,904,535	146,474,490	0	146,474,490	73,430,045	0	73,430,045
1	804001	Pipeline Demand Costs	27,642,908	0	27,642,908	18,888,399	0	18,888,399	8,754,509	0	8,754,509
1	804002	Transport Variable Charges	307,083	0	307,083	209,830	0	209,830	97,253	0	97,253
6	804010	Gas Costs - Fixed Hedge	3,712	0	3,712	(1,892)	0	(1,892)	5,604	0	5,604
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	501,137	0	501,137	332,876	0	332,876	168,261	0	168,261
6	804018	Merchandise Processing Fee	153,460	0	153,460	101,529	0	101,529	51,931	0	51,931
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	(29,803,113)	0	(29,803,113)	(19,734,343)	0	(19,734,343)	(10,068,770)	0	(10,068,770)
6	804700	Gas Costs - Offsystem Bookout	158,390	0	158,390	106,660	0	106,660	51,730	0	51,730
6	804711	Gas Costs - Offsystem Bookout Offset	(158,390)	0	(158,390)	(106,660)	0	(106,660)	(51,730)	0	(51,730)
6	804730	Gas Costs - Intracompany LDC Gas	5,957,498	0	5,957,498	3,945,404	0	3,945,404	2,012,094	0	2,012,094
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	5,828,394	0	5,828,394	4,414,217	0	4,414,217	1,414,177	0	1,414,177
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(22,131,784)	0	(22,131,784)	(16,215,154)	0	(16,215,154)	(5,916,630)	0	(5,916,630)
		TOTAL PURCHASED GAS COSTS	208,363,830	0	208,363,830	138,415,356	0	138,415,356	69,948,474	0	69,948,474

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	67.089%	32.911%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	122,848	93,022	215,870	70,656	60,908	131,564	52,192	32,114	84,306
99	908600	Public Purpose Tariff Rider Expense Offset	11,065,546	0	11,065,546	9,555,776	0	9,555,776	1,509,770	0	1,509,770
99	908610	Limited Income Tax Refund Program	113,230	0	113,230	113,230	0	113,230	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	55,159	0	55,159	68,038	0	68,038	(12,879)	0	(12,879)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			11,356,783	93,022	11,449,805	9,807,700	60,908	9,868,608	1,549,083	32,114	1,581,197

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.477%	34.523%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended October 31, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.72%	54.72%
2	Cost of Debt		4.671%	4.675%
	Total Cost of Debt		2.556%	2.558%
	Total Weighted Cost		2.556%	2.558%
G-APL	Net Rate Base	742,228,105	531,893,232	210,334,873
	Interest Deduction for FIT Calculation	18,975,557	13,595,191	5,380,366
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	362,853,520	255,094,714	107,758,806
G-OPS	Operating & Maintenance Expense	259,148,863	177,553,309	81,595,554
G-OPS	Book Deprec/Amort and Reg Amortizations	42,170,711	32,164,645	10,006,066
G-OTX	Taxes Other than FIT	22,767,847	19,072,644	3,695,203
	Net Operating Income Before FIT	38,766,099	26,304,116	12,461,983
G-INT	Less: Interest Expense	18,975,557	13,595,191	5,380,366
G-OTX	Less: Idaho ITC Deferral & Amortization	(34)	0	(34)
G-SCM	Schedule M Adjustments	(37,421,084)	(24,895,122)	(12,525,962)
	Taxable Net Operating Income	(17,630,576)	(12,186,197)	(5,444,379)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(3,702,421)	(2,559,101)	(1,143,320)
G-DTE	Deferred FIT	5,587,775	4,007,948	1,579,827
G-DTE	Customer Tax Credit Amortization	(7,381,918)	(6,378,258)	(1,003,660)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(5,496,564)	(4,929,411)	(567,153)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12E
For Twelve Months Ended October 31, 2022		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	24,929,133	14,614,985	39,544,118	17,959,885	10,544,298	28,504,183	6,969,248	4,070,687	11,039,935
12	997001	Contributions In Aid of Construction	0	1,715,658	1,715,658	0	1,221,634	1,221,634	0	494,024	494,024
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	356,330	356,330	0	253,725	253,725	0	102,605	102,605
99	997010	Deferred Gas Credit and Refunds	(16,303,391)	0	(16,303,391)	(11,800,938)	0	(11,800,938)	(4,502,453)	0	(4,502,453)
12	997016	Redemption Expense Amortization	0	53,440	53,440	0	38,052	38,052	0	15,388	15,388
99	997018	DSM Tariff Rider	(1,987,420)	4,939	(1,982,481)	(1,326,981)	3,517	(1,323,464)	(660,439)	1,422	(659,017)
12	997020	FAS87 Current Pension Accrual	0	(753,926)	(753,926)	0	(536,833)	(536,833)	0	(217,093)	(217,093)
12	997027	Customer Uncollectibles	328,596	(972,472)	(643,876)	73,881	(692,449)	(618,568)	254,715	(280,023)	(25,308)
99	997031	Decoupling Mechanism	(3,526,871)	0	(3,526,871)	(2,650,717)	0	(2,650,717)	(876,154)	0	(876,154)
12	997032	Interest Rate Swaps	0	(2,291,578)	(2,291,578)	0	(1,631,718)	(1,631,718)	0	(659,860)	(659,860)
12	997035	Leases	0	27,394	27,394	0	19,824	19,824	0	7,570	7,570
12	997048	AFUDC	0	(490,615)	(490,615)	0	(349,342)	(349,342)	0	(141,273)	(141,273)
12	997049	Tax Depreciation	0	(38,601,824)	(38,601,824)	0	(27,486,429)	(27,486,429)	0	(11,115,395)	(11,115,395)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	55,159	0	55,159	68,038	0	68,038	(12,879)	0	(12,879)
12	997080	Book Transportation Depreciation	0	3,911,885	3,911,885	0	2,785,458	2,785,458	0	1,126,427	1,126,427
12	997081	Deferred Compensation	0	(13,294)	(13,294)	0	(9,466)	(9,466)	0	(3,828)	(3,828)
4	997082	Meal Disallowances	0	11,736	11,736	0	8,493	8,493	0	3,243	3,243
12	997083	Paid Time Off	0	247,273	247,273	0	176,071	176,071	0	71,202	71,202
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(8,600,000)	(8,600,000)	0	(6,123,630)	(6,123,630)	0	(2,476,370)	(2,476,370)
99	997105	WA Nat Gas Line Extension	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99	997107	MDM System	1,296,172	0	1,296,172	1,296,172	0	1,296,172	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	444,292	170,814	615,106	285,958	121,628	407,586	158,334	49,186	207,520
12	997111	Capitalized Transportation	0	(67,034)	(67,034)	0	(47,732)	(47,732)	0	(19,302)	(19,302)
12	997114	AFUDC Debt CWIP	0	116,259	116,259	0	82,782	82,782	0	33,477	33,477
12	997115	AFUDC Equity DFIR Deferral	(920,808)	0	(920,808)	(490,990)	0	(490,990)	(429,818)	0	(429,818)
12	997118	Depreciation Study Deferral	(843,420)	0	(843,420)	0	0	0	(843,420)	0	(843,420)
12	997119	AFUDC Tax CPI	0	433,840	433,840	0	308,916	308,916	0	124,924	124,924
12	997120	Transportation Tax Disallowance	0	25,330	25,330	0	18,036	18,036	0	7,294	7,294
12	997125	COVID-19	191,943	0	191,943	191,943	0	191,943	0	0	0
12	997126	Prepaid Expenses	0	(8,904)	(8,904)	0	(6,340)	(6,340)	0	(2,564)	(2,564)
12	997127	CARES Act SS Deferral	0	(424,879)	(424,879)	0	(302,535)	(302,535)	0	(122,344)	(122,344)
12	997128	Meters Expensed	0	(6,834,470)	(6,834,470)	0	(4,866,484)	(4,866,484)	0	(1,967,986)	(1,967,986)
12	997129	Mixed Service Costs (IDD#5)	0	(5,849,999)	(5,849,999)	0	(4,165,492)	(4,165,492)	0	(1,684,507)	(1,684,507)
TOTAL SCHEDULE M ADJUSTMENTS			5,798,028	(43,219,112)	(37,421,084)	5,740,894	(30,636,016)	(24,895,122)	57,134	(12,583,096)	(12,525,962)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers	100.000%	65.477%	34.523%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	67.089%	32.911%
G-ALL	11	Book Depreciation	100.000%	71.226%	28.774%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.205%	28.795%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended October 31, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	2,400,966	1,709,608	691,358
99	410100	Deferred Federal Income Tax Exp	4,551,258	3,154,371	1,396,887
		SUBTOTAL	6,952,224	4,863,979	2,088,245
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,013,901)	(1,433,963)	(579,938)
99	411100	Deferred Federal Income Tax Exp	(1,016,956)	(588,554)	(428,402)
		SUBTOTAL	(3,030,857)	(2,022,517)	(1,008,340)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,666,408	1,166,486	499,922
		SUBTOTAL	1,666,408	1,166,486	499,922
		Total Deferred Federal Income Tax Expense	5,587,775	4,007,948	1,579,827
99	411193	Customer Tax Credit Amortization	(7,381,918)	(6,378,258)	(1,003,660)
		SUBTOTAL	(7,381,918)	(6,378,258)	(1,003,660)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.205%	28.795%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	308,740	308,740	0	210,962	210,962	0	97,778	97,778
		TOTAL UNDERGROUND STORAGE TAX	0	308,740	308,740	0	210,962	210,962	0	97,778	97,778
		DISTRIBUTION									
99	408110	State Excise Tax	7,361,480	0	7,361,480	7,361,480	0	7,361,480	0	0	0
99	408120	Municipal Occupation & License Tax	8,068,146	0	8,068,146	6,718,885	0	6,718,885	1,349,261	0	1,349,261
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	5,260,768	0	5,260,768	3,486,819	0	3,486,819	1,773,949	0	1,773,949
99	409100	State Income Tax	(12,781)	0	(12,781)	147	0	147	(12,928)	0	(12,928)
99	411410	State Income Tax-ITC Deferred	5,067	0	5,067	0	0	0	5,067	0	5,067
99	411420	State Income Tax-ITC Amortization	(5,101)	0	(5,101)	0	0	0	(5,101)	0	(5,101)
		TOTAL DISTRIBUTION TAX	20,677,579	0	20,677,579	17,567,331	0	17,567,331	3,110,248	0	3,110,248
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	610,359	1,171,169	1,781,528	446,811	847,540	1,294,351	163,548	323,629	487,177
		TOTAL A&G TAX	610,359	1,171,169	1,781,528	446,811	847,540	1,294,351	163,548	323,629	487,177
		TOTAL TAXES OTHER THAN FIT	21,287,938	1,479,909	22,767,847	18,014,142	1,058,502	19,072,644	3,273,796	421,407	3,695,203

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 October 31, 2022
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,302,004	3,096,115	1,022,594	942,221	1,964,815	771,517	359,783	1,131,300
4	3031XX	Misc Intangible IT Plant (3031XX)	4,185,401	57,909,724	62,095,125	4,185,401	41,907,530	46,092,931	0	16,002,194	16,002,194
TOTAL INTANGIBLE PLANT			5,979,512	59,211,728	65,191,240	5,207,995	42,849,751	48,057,746	771,517	16,361,977	17,133,494
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	2,767,522	2,767,522	0	1,891,048	1,891,048	0	876,474	876,474
1	352XXX	Wells	0	23,388,660	23,388,660	0	15,981,471	15,981,471	0	7,407,189	7,407,189
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	15,283,288	15,283,288	0	10,443,071	10,443,071	0	4,840,217	4,840,217
1	355000	Measuring & Regulating Equipment	0	1,891,889	1,891,889	0	1,292,728	1,292,728	0	599,161	599,161
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,905,762	2,905,762	0	1,985,507	1,985,507	0	920,255	920,255
TOTAL UNDERGROUND STORAGE PLANT			0	50,133,055	50,133,055	0	34,288,725	34,288,725	0	15,844,330	15,844,330
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	687,603	0	687,603	507,622	0	507,622	179,981	0	179,981
6	375000	Structures & Improvements	1,580,421	0	1,580,421	930,926	0	930,926	649,495	0	649,495
6	376000	Mains	469,650,751	2,518,937	472,169,688	318,939,351	1,689,930	320,629,281	150,711,400	829,007	151,540,407
6	378000	Measuring & Reg Station Equip-General	7,429,963	0	7,429,963	4,751,695	0	4,751,695	2,678,268	0	2,678,268
6	379000	Measuring & Reg Station Equip-City Gate	6,807,074	0	6,807,074	1,938,065	0	1,938,065	4,869,009	0	4,869,009
6	380000	Services	337,001,937	0	337,001,937	231,577,380	0	231,577,380	105,424,557	0	105,424,557
6	381XXX	Meters	115,703,329	0	115,703,329	83,481,412	0	83,481,412	32,221,917	0	32,221,917
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	4,066,231	0	4,066,231	3,007,757	0	3,007,757	1,058,474	0	1,058,474
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			943,015,904	2,518,937	945,534,841	645,198,133	1,689,930	646,888,063	297,817,771	829,007	298,646,778
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,366,778	2,559,835	5,926,613	3,269,181	1,852,476	5,121,657	97,597	707,359	804,956
4	390XXX	Structures & Improvements	29,507,749	28,497,033	58,004,782	27,766,932	20,622,448	48,389,380	1,740,817	7,874,585	9,615,402
4	391XXX	Office Furniture & Equipment	1,440,063	14,266,536	15,706,599	1,437,857	10,324,264	11,762,121	2,206	3,942,272	3,944,478
4	392XXX	Transportation Equipment	14,293,968	5,180,469	19,474,437	10,482,250	3,748,950	14,231,200	3,811,718	1,431,519	5,243,237
4	393000	Stores Equipment	380,523	1,051,183	1,431,706	323,861	760,710	1,084,571	56,662	290,473	347,135
4	394000	Tools, Shop & Garage Equipment	3,352,821	7,827,061	11,179,882	2,708,620	5,664,209	8,372,829	644,201	2,162,852	2,807,053
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	4,427,553	19,424,699	23,852,252	3,309,108	14,057,072	17,366,180	1,118,445	5,367,627	6,486,072
4	398000	Miscellaneous Equipment	1,914	156,003	157,917	0	112,895	112,895	1,914	43,108	45,022
TOTAL GENERAL PLANT			60,347,732	80,587,588	140,935,320	51,985,361	58,318,821	110,304,182	8,362,371	22,268,767	30,631,138

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended October 31, 2022		
Ending Balance Basis		

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,009,343,148	192,451,308	1,201,794,456	702,391,489	137,147,227	839,538,716	306,951,659	55,304,081	362,255,740
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,084,544)	(19,084,544)	0	(13,040,469)	(13,040,469)	0	(6,044,075)	(6,044,075)
G-ADEP		Distribution Plant	(284,906,359)	(2,013,931)	(286,920,290)	(184,327,872)	(1,351,126)	(185,678,998)	(100,578,487)	(662,805)	(101,241,292)
G-ADEP		General Plant	(19,103,351)	(27,327,890)	(46,431,241)	(14,967,133)	(19,776,374)	(34,743,507)	(4,136,218)	(7,551,516)	(11,687,734)
		TOTAL ACCUMULATED DEPRECIATION	(304,009,710)	(48,426,365)	(352,436,075)	(199,295,005)	(34,167,969)	(233,462,974)	(104,714,705)	(14,258,396)	(118,973,101)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(469,040)	(1,036,751)	(1,505,791)	(311,457)	(750,266)	(1,061,723)	(157,583)	(286,485)	(444,068)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,331,396)	(29,534,699)	(32,866,095)	(3,331,396)	(21,373,375)	(24,704,771)	0	(8,161,324)	(8,161,324)
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	(3,800,436)	(30,571,450)	(34,371,886)	(3,642,853)	(22,123,641)	(25,766,494)	(157,583)	(8,447,809)	(8,605,392)
		TOTAL ACCUMULATED DEPR/AMORT	(307,810,146)	(78,997,815)	(386,807,961)	(202,937,858)	(56,291,610)	(259,229,468)	(104,872,288)	(22,706,205)	(127,578,493)
		NET GAS UTILITY PLANT before DFIT	701,533,002	113,453,493	814,986,495	499,453,631	80,855,617	580,309,248	202,079,371	32,597,876	234,677,247
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,190,656)	(103,190,656)	0	(73,476,907)	(73,476,907)	0	(29,713,749)	(29,713,749)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,159,937)	(15,159,937)	0	(10,968,699)	(10,968,699)	0	(4,191,238)	(4,191,238)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(902,936)	(902,936)	0	(653,428)	(653,428)	0	(249,508)	(249,508)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	94,676	94,676	0	68,514	68,514	0	26,162	26,162
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(271,749)	(271,749)	0	(193,499)	(193,499)	0	(78,250)	(78,250)
		TOTAL ACCUMULATED DFIT	0	(119,430,602)	(119,430,602)	0	(85,224,019)	(85,224,019)	0	(34,206,583)	(34,206,583)
		NET GAS UTILITY PLANT	701,533,002	(5,977,109)	695,555,893	499,453,631	(4,368,402)	495,085,229	202,079,371	(1,608,707)	200,470,664

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%	67.089%	32.911%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.205%	28.795%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	701,533,002	(5,977,109)	695,555,893	499,453,631	(4,368,402)	495,085,229	202,079,371	(1,608,707)	200,470,664
	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	1,431,589	2,047,256	3,478,845	927,569	1,481,538	2,409,107	504,020	565,718	1,069,738
4	182318 Accumulated Amortization - AFUDC	(278,237)	(812,468)	(1,090,705)	(204,515)	(587,968)	(792,483)	(73,722)	(224,500)	(298,222)
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	40,761,510	40,761,510	0	27,852,340	27,852,340	0	12,909,170	12,909,170
1	164115 Gas Inventory--Clay Basin	0	0	0	0	0	0	0	0	0
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,452,162	0	3,452,162	3,452,162	0	3,452,162	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	8,208,176	0	8,208,176	8,208,176	0	8,208,176	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(1,586,183)	0	(1,586,183)	(1,586,183)	0	(1,586,183)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(32,767,898)	0	(32,767,898)	(21,350,737)	0	(21,350,737)	(11,417,161)	0	(11,417,161)
99	190393 ADFIT-Customer Tax Credit	6,881,259	0	6,881,259	4,483,655	0	4,483,655	2,397,604	0	2,397,604
99	235199 Customer Deposits	(2,042)	0	(2,042)	(2,042)	0	(2,042)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302 WA Excess Nat Gas Line Extension	4,684,159	0	4,684,159	4,684,159	0	4,684,159	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(983,673)	0	(983,673)	(983,673)	0	(983,673)	0	0	0
C-WKC	Working Capital	9,905,538	0	9,905,538	6,517,486	0	6,517,486	3,388,052	0	3,388,052
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(1,055,150)	47,727,362	46,672,212	4,146,057	32,661,946	36,808,003	(5,201,207)	15,065,416	9,864,209
	NET RATE BASE	700,477,852	41,750,253	742,228,105	503,599,688	28,293,544	531,893,232	196,878,164	13,456,709	210,334,873

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	3,334,442	3,334,442												
Steam (ED-ID)	4,316,359	4,316,359												
Steam (ED-WA)	11,800,484	11,800,484												
Hydro (ED-AN)	15,623,247	15,623,247												
Other (ED-AN)	10,978,161	10,978,161												
Total Electric Production	46,052,693	46,052,693												
Electric Transmission														
ED-AN	18,797,398	18,797,398												
ED-ID	274,854	274,854												
ED-WA	518,574	518,574												
Total Electric Transmission	19,590,826	19,590,826												
Electric Distribution														
ED-AN	85,313	85,313												
ED-ID	19,238,282	19,238,282												
ED-WA	36,748,258	36,748,258												
Total Electric Distribution	56,071,853	56,071,853												
Gas Underground Storage														
1 GD-AN	720,760		720,760			720,760	720,760		492,495	492,495		228,265	228,265	
GD-OR	125,280			125,280										
Total Gas Underground Storage	846,040		720,760	125,280		720,760	720,760		492,495	492,495		228,265	228,265	
Gas Distribution														
6 GD-AN	57,431		57,431			57,431	57,431		38,530	38,530		18,901	18,901	
GD-ID	6,809,477		6,809,477			6,809,477	6,809,477				6,809,477		6,809,477	
GD-WA	15,514,474		15,514,474			15,514,474	15,514,474	15,514,474		15,514,474				
GD-OR	10,213,078			10,213,078										
Total Gas Distribution	32,594,460		22,381,382	10,213,078		22,323,951	57,431	22,381,382	15,514,474	38,530	15,553,004	6,809,477	18,901	6,828,378
General Plant														
ED-AN	2,984,966	2,984,966												
ED-ID	509,714	509,714												
ED-WA	1,220,343	1,220,343												
7,4 CD-AA	21,407,760	15,134,216	4,330,362	1,943,182		4,330,362	4,330,362		3,133,753	3,133,753		1,196,609	1,196,609	
9,4 CD-AN	644,743	500,824	143,919			143,919	143,919		104,150	104,150		39,769	39,769	
9 CD-ID	475,898	369,668	106,230			106,230	106,230				106,230		106,230	
9 CD-WA	2,243,531	1,742,730	500,801			500,801	500,801	500,801		500,801				
8,4 GD-AA	379,484		260,842	118,642		260,842	260,842		188,764	188,764		72,078	72,078	
4 GD-AN	31,527		31,527			31,527	31,527		22,815	22,815		8,712	8,712	
GD-ID	38,746		38,746			38,746	38,746				38,746		38,746	
GD-WA	1,090,932		1,090,932			1,090,932	1,090,932	1,090,932		1,090,932				
GD-OR	207,955			207,955										
Total General Plant	31,235,599	22,462,461	6,503,359	2,269,779		1,736,709	4,766,650	6,503,359	1,591,733	3,449,482	5,041,215	144,976	1,317,168	1,462,144
Total Depreciation Expense	186,391,471	144,177,833	29,605,501	12,608,137		24,060,660	5,544,841	29,605,501	17,106,207	3,980,507	21,086,714	6,954,453	1,564,334	8,518,787

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	67.089%	32.911%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	918,399	918,399											
Misc Intangible Plt (303000)	ED-AN	259,237	259,237											
Total Production/Transmission		1,177,636	1,177,636											
Distribution														
Franchises (302000)	ED-WA	108,133	108,133											
Misc Intangible Plt (303000)	ED-WA	5,866	5,866											
Total Distribution		113,999	113,999											
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
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	43,975,898	31,088,761	8,895,445	3,991,692		8,895,445	8,895,445		6,437,367	6,437,367		2,458,078	2,458,078
9,4	CD-AN	122,896	95,463	27,433			27,433	27,433		19,852	19,852		7,581	7,581
9,4	CD-ID	0	0	0			0	0				0		0
9,4	CD-WA	3,713,002	2,884,186	828,816			828,816	828,816	828,816		828,816			0
	ED-AN	5,806,895	5,806,895											
	ED-ID	0	0											
	ED-WA	942,529	942,529											
8,4	GD-AA	89,009		61,181	27,828		61,181	61,181		44,275	44,275		16,906	16,906
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	6,188			6,188									
Total Miscellaneous IT Intangible Plant - 3031XX		54,656,417	40,817,834	9,812,875	4,025,708		828,816	8,984,059	9,812,875	828,816	6,501,494	7,330,310	0	2,482,565
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
4	ED-AN	422,431	422,431											
	GD-OR	0			0									
Total General Plant- 390200, 396200		422,431	422,431	0	0		0	0		0	0		0	0
Total Amortization Expense		56,842,767	42,832,723	9,938,617	4,071,427		868,473	9,070,144	9,938,617	853,678	6,563,791	7,417,469	14,795	2,506,353

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(77,296,936)	(77,296,936)												
Steam (ED-ID)	(95,045,738)	(95,045,738)												
Steam (ED-WA)	(184,132,740)	(184,132,740)												
Hydro (ED-AN)	(186,345,567)	(186,345,567)												
Other (ED-AN)	(167,732,661)	(167,732,661)												
Total Electric Production	(710,553,642)	(710,553,642)												
Electric Transmission														
ED-AN	(239,273,342)	(239,273,342)												
ED-ID	(10,552,807)	(10,552,807)												
ED-WA	(16,635,881)	(16,635,881)												
Total Electric Transmission	(266,462,030)	(266,462,030)												
Electric Distribution														
ED-AN	(481,359)	(481,359)												
ED-ID	(274,830,873)	(274,830,873)												
ED-WA	(452,362,753)	(452,362,753)												
Total Electric Distribution	(727,674,985)	(727,674,985)												
Gas Underground Storage														
1 GD-AN	(19,084,544)		(19,084,544)			(19,084,544)	(19,084,544)		(13,040,469)	(13,040,469)		(6,044,075)	(6,044,075)	
GD-OR	(1,621,997)			(1,621,997)										
Total Gas Underground Storage	(20,706,541)		(19,084,544)	(1,621,997)		(19,084,544)	(19,084,544)		(13,040,469)	(13,040,469)		(6,044,075)	(6,044,075)	
Gas Distribution														
6 GD-AN	(2,013,931)		(2,013,931)			(2,013,931)	(2,013,931)		(1,351,126)	(1,351,126)		(662,805)	(662,805)	
GD-ID	(100,578,487)		(100,578,487)			(100,578,487)	(100,578,487)				(100,578,487)		(100,578,487)	
GD-WA	(184,327,872)		(184,327,872)			(184,327,872)	(184,327,872)	(184,327,872)		(184,327,872)				
GD-OR	(138,827,190)			(138,827,190)										
Total Gas Distribution	(425,747,480)		(286,920,290)	(138,827,190)		(284,906,359)	(2,013,931)	(286,920,290)	(184,327,872)	(1,351,126)	(185,678,998)	(100,578,487)	(662,805)	(101,241,292)
General Plant														
ED-AN	(38,197,442)	(38,197,442)												
ED-ID	(13,508,644)	(13,508,644)												
ED-WA	(25,857,405)	(25,857,405)												
7.4 CD-AA	(98,017,652)	(69,293,579)	(19,827,011)	(8,897,062)		(19,827,011)	(19,827,011)		(14,348,213)	(14,348,213)		(5,478,798)	(5,478,798)	
9.4 CD-AN	(8,600,029)	(6,680,331)	(1,919,698)			(1,919,698)	(1,919,698)		(1,389,228)	(1,389,228)		(530,470)	(530,470)	
9 CD-ID	(7,529,437)	(5,848,716)	(1,680,721)			(1,680,721)	(1,680,721)				(1,680,721)		(1,680,721)	
9 CD-WA	(11,344,122)	(8,811,887)	(2,532,235)			(2,532,235)	(2,532,235)	(2,532,235)		(2,532,235)				
8.4 GD-AA	(2,411,153)		(1,657,330)	(753,823)		(1,657,330)	(1,657,330)		(1,199,360)	(1,199,360)		(457,970)	(457,970)	
4 GD-AN	(3,923,851)		(3,923,851)			(3,923,851)	(3,923,851)		(2,839,573)	(2,839,573)		(1,084,278)	(1,084,278)	
GD-ID	(2,455,497)		(2,455,497)			(2,455,497)	(2,455,497)				(2,455,497)		(2,455,497)	
GD-WA	(12,434,898)		(12,434,898)			(12,434,898)	(12,434,898)	(12,434,898)		(12,434,898)				
GD-OR	(5,703,612)			(5,703,612)										
Total General Plant	(229,983,742)	(168,198,004)	(46,431,241)	(15,354,497)		(19,103,351)	(27,327,890)	(46,431,241)	(14,967,133)	(19,776,374)	(34,743,507)	(4,136,218)	(7,551,516)	(11,687,734)
Total Accumulated Depreciation	(2,381,128,420)	(1,872,888,661)	(352,436,075)	(155,803,684)		(304,009,710)	(48,426,365)	(352,436,075)	(199,295,005)	(34,167,969)	(233,462,974)	(104,714,705)	(14,258,396)	(118,973,101)

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	67.089%	32.911%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended October 31, 2022
Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(15,498,688)	(15,498,688)											
Misc Intangible Plt (303000)	ED-AN	(2,775,952)	(2,775,952)											
Total Production/Transmission		(18,274,640)	(18,274,640)											
Distribution														
Franchises (302000)	ED-WA	(375,342)	(375,342)											
Misc Intangible Plt (303000)	ED-WA	(65,160)	(65,160)											
Total Distribution		(440,502)	(440,502)											
General Plant - 303000														
7,4	CD-AA	(4,966,650)	(3,511,173)	(1,004,654)	(450,823)		(1,004,654)	(1,004,654)		(727,038)	(727,038)		(277,616)	(277,616)
9,4	CD-AN	(143,791)	(111,694)	(32,097)			(32,097)	(32,097)		(23,228)	(23,228)		(8,869)	(8,869)
	GD-ID	(157,583)		(157,583)			(157,583)	(157,583)				(157,583)		(157,583)
	GD-WA	(311,457)		(311,457)			(311,457)	(311,457)	(311,457)		(311,457)			
	GD-OR	(127,657)			(127,657)									
Total General Plant - 303000		(5,707,138)	(3,622,867)	(1,505,791)	(578,480)	(469,040)	(1,036,751)	(1,505,791)	(311,457)	(750,266)	(1,061,723)	(157,583)	(286,485)	(444,068)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(144,749,945)	(102,330,973)	(29,280,020)	(13,138,952)		(29,280,020)	(29,280,020)		(21,189,072)	(21,189,072)		(8,090,948)	(8,090,948)
9,4	CD-AN	(373,245)	(289,929)	(83,316)			(83,316)	(83,316)		(60,293)	(60,293)		(23,023)	(23,023)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(14,924,271)	(11,592,875)	(3,331,396)		(3,331,396)	(3,331,396)	(3,331,396)	(3,331,396)		(3,331,396)		0	0
	ED-AN	(11,045,485)	(11,045,485)											
	ED-ID	0	0											
	ED-WA	(1,888,761)	(1,888,761)											
8,4	GD-AA	(249,306)		(171,363)	(77,943)		(171,363)	(171,363)		(124,010)	(124,010)		(47,353)	(47,353)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(6,188)			(6,188)									
Total Miscellaneous IT Intangible Plant - 30311		(173,237,201)	(127,148,023)	(32,866,095)	(13,223,083)	(3,331,396)	(29,534,699)	(32,866,095)	(3,331,396)	(21,373,375)	(24,704,771)	0	(8,161,324)	(8,161,324)
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	(1,089,400)	(1,089,400)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,089,400)	(1,089,400)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(198,748,881)	(150,575,432)	(34,371,886)	(13,801,563)	(3,800,436)	(30,571,450)	(34,371,886)	(3,642,853)	(22,123,641)	(25,766,494)	(157,583)	(8,447,809)	(8,605,392)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,373,315	8,294,951	2,934,294	9,144,070	20,373,315	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,283,635	0	0	0	0	0	0	0	0	4,283,635	0	4,283,635
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,978,387	0	0	91,181,271	91,181,271	0	0	26,089,748	26,089,748	0	11,707,368	11,707,368
9	CD-WA / ID / AN	30,751,875	9,452,523	6,057,843	8,377,075	23,887,441	2,716,332	1,740,817	2,407,285	6,864,434	0	0	0
	TOTAL ACCOUNT	209,437,812	17,747,474	8,992,137	108,702,416	135,442,027	27,766,932	1,740,817	28,497,033	58,004,782	4,283,635	11,707,368	15,991,003
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,886,040	834,355	7,798	2,043,887	2,886,040	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	170,667	0	0	0	0	0	0	117,310	117,310	0	53,357	53,357
7	CD-AA	69,594,658	0	0	49,199,944	49,199,944	0	0	14,077,607	14,077,607	0	6,317,107	6,317,107
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	78,624,394	5,026,693	15,473	51,493,056	56,535,222	1,437,857	2,206	14,266,536	15,706,599	12,109	6,370,464	6,382,573
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	59,139,872	25,832,701	11,994,003	21,313,168	59,139,872	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,270,582	0	0	0	0	10,011,164	3,555,134	2,704,284	16,270,582	0	0	0
99	GD-OR / AS	4,900,122	0	0	0	0	0	0	0	0	4,900,122	0	4,900,122
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	7,192,335	1,639,325	892,883	3,054,654	5,586,862	471,086	256,584	877,803	1,605,473	0	0	0
	TOTAL ACCOUNT	95,171,675	27,472,026	12,886,886	29,720,548	70,079,460	10,482,250	3,811,718	5,180,468	19,474,436	4,900,122	717,657	5,617,779

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,406,415	353,236	197,178	3,649,181	4,199,595	101,508	56,662	1,048,650	1,206,820	0	0	0	
		TOTAL ACCOUNT	6,134,866	412,102	197,178	4,071,951	4,681,231	323,861	56,662	1,051,183	1,431,706	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,962,345	1,371,123	456,365	6,134,857	7,962,345	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,631,485	0	0	0	0	2,702,813	427,736	500,936	3,631,485	0	0	0	
99		GD-OR / AS	1,055,128	0	0	0	0	0	0	0	0	1,055,128	0	1,055,128	
8		GD-AA	5,755,898	0	0	0	0	0	0	3,956,374	3,956,374	0	1,799,524	1,799,524	
7		CD-AA	15,521,281	0	0	10,972,769	10,972,769	0	0	3,139,645	3,139,645	0	1,408,867	1,408,867	
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	35,952,745	1,391,333	1,209,638	17,908,371	20,509,342	2,708,621	644,201	7,827,062	11,179,884	1,055,128	3,208,391	4,263,519	
	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	3,199,538	400,088	15,791	2,783,659	3,199,538	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	5,141,688	400,088	15,791	3,836,923	4,252,802	106,253	0	556,115	662,368	18,586	207,932	226,518	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	27,969,037	13,016,780	8,291,584	6,660,673	27,969,037	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,105,582	0	0	0	0	2,508,958	776,035	820,589	4,105,582	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	34,108,642	13,268,522	8,684,032	7,525,518	29,478,072	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	46,522,713	13,057,836	6,550,870	26,914,007	46,522,713	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	898,357	0	0	0	0	601,790	290,445	6,122	898,357	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	93,096,616	0	0	65,814,653	65,814,653	0	0	18,831,583	18,831,583	0	8,450,380	8,450,380	
9		CD-WA / ID / AN	17,718,298	9,421,156	2,881,344	1,460,719	13,763,219	2,707,318	828,000	419,761	3,955,079	0	0	0	
		TOTAL ACCOUNT	159,233,908	22,478,992	9,432,214	94,189,379	126,100,585	3,309,108	1,118,445	19,424,699	23,852,252	754,626	8,526,445	9,281,071	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	280,702	0	6,846	273,856	280,702	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	758,577	0	0	536,276	536,276	0	0	153,445	153,445	0	68,856	68,856	
9		CD-WA / ID / AN	17,295	0	6,659	6,775	13,434	0	1,914	1,947	3,861	0	0	0	
		TOTAL ACCOUNT	1,066,555	0	13,505	816,907	830,412	0	1,914	156,003	157,917	9,092	69,134	78,226	
		TOTAL GENERAL PLANT	643,702,279	89,009,041	42,148,760	327,727,180	458,884,981	51,985,364	8,362,371	80,587,590	140,935,325	11,943,441	31,938,532	43,881,973	

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-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,987,594	319,716	0	11,667,878	11,987,594	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,624,207	319,716	0	16,217,609	16,537,325	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,044,149	3,859,160	0	19,184,989	23,044,149	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	252,748	0	0	0	0	0	0	0	0	252,748	0	
8		GD-AA	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	
7		CD-AA	128,669,071	0	0	90,962,599	90,962,599	0	0	26,027,180	26,027,180	0	11,679,292	
9		CD-WA / ID / AN	766,480	129,481	0	465,906	595,387	37,208	0	133,885	171,093	0	0	
		TOTAL ACCOUNT	153,176,972	3,988,641	0	110,613,494	114,602,135	37,208	0	26,466,613	26,503,821	252,748	11,818,268	12,071,016
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,320,993	0	0	3,320,993	3,320,993	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	16,179,157	0	0	11,437,855	11,437,855	0	0	3,272,720	3,272,720	0	1,468,582	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	19,500,150	0	0	14,758,848	14,758,848	0	0	3,272,720	3,272,720	0	1,468,582	1,468,582
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	1,779,527	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	11,827,748	0	0	8,361,626	8,361,626	0	0	2,392,517	2,392,517	0	1,073,605	1,073,605
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	11,926,192	0	0	8,460,070	8,460,070	0	0	2,392,517	2,392,517	0	1,073,605	1,073,605
	TOTAL		360,840,401	20,523,121	0	247,954,650	268,477,771	5,207,995	771,517	59,211,728	65,191,240	678,699	26,492,691	27,171,390

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended October 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(74,055,011)	(52,353,190)	(14,979,848)	(6,721,973)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(806,779)	(626,690)	(180,089)	0
7	282919 CD-AA	(4,463,792)	(3,155,678)	(902,936)	(405,178)
7	283750 CD-AA	468,044	330,884	94,676	42,484
	Total	(78,857,538)	(55,804,674)	(15,968,197)	(7,084,667)

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 October 31, 2022
 Ending Balance Basis

Report ID:
C-WKC-12E

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	5,841,001	5,841,001	0	0	0	0	5,841,001
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	837	837	0	0	0	0	837
7/4	154550 Supply Chain Average Cost Variance	0	0	(309)	(309)	0	0	0	0	(309)
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	85,466,434	36,872,357	0	122,338,791	78,948,948	33,484,305	6,517,486	3,388,052	0
TOTAL		85,466,434	36,872,357	5,841,529	128,180,320	78,948,948	33,484,305	6,517,486	3,388,052	5,841,529

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%