

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended June 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(2,063,872)	(1,456,570)	(607,302)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>(2,063,872)</u>	<u>(1,456,570)</u>	<u>(607,302)</u>
G-APL	Gas Net Adjusted Rate Base	<u>678,770,123</u>	<u>483,736,156</u>	<u>195,033,967</u>
	RATE OF RETURN	<u><u>-0.304%</u></u>	<u><u>-0.301%</u></u>	<u><u>-0.311%</u></u>

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

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	100.000%	68.330%	31.670%
2	Input	Number of Customers Percent	6-01-2022 thru 06-30-2022	268,324 100.000%	175,705 65.482%	92,619 34.518%
3	G-OPS	Direct Distribution Operating Expense Percent	6-01-2022 thru 06-30-2022	1,420,378 100.000%	1,007,273 70.916%	413,105 29.084%
	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	6-01-2022 thru 06-30-2022	9,354,080 100.000%	6,164,339 65.900%	3,189,741 34.100%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended June 30, 2022

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended June 30, 2022

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended June 30, 2022

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		85,248,538	75,398,647	9,849,891	0
	Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
	Adjustments		0	0	0	0
	Total		142,841,884	121,811,494	21,030,390	0
	Percentage		100.000%	85.277%	14.723%	0.000%
	Direct Labor Accts 580 - 894		56,931,970	47,158,546	9,773,424	0
	Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
	Total		79,323,635	66,079,652	13,243,983	0
	Percentage		100.000%	83.304%	16.696%	0.000%
	Number of Customers at		672,312	405,775	266,537	0
	Percentage		100.000%	60.355%	39.645%	0.000%
	Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
	Percentage		100.000%	81.777%	18.223%	0.000%
	Total Percentages		400.000%	310.713%	89.287%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021				
			System	Washington	Idaho	
			274,289,163	184,035,999	90,253,164	
			100.000%	67.096%	32.904%	
11	Book Depreciation Percent	6-01-2022 thru 06-30-2022	2,463,879	1,754,942	708,937	
			100.000%	71.227%	28.773%	
12	Net Gas Plant (before ADFIT) - AMA Percent	05-01-2022 thru 06-30-2022	791,100,663	559,563,345	231,537,318	
			100.000%	70.732%	29.268%	
13	G-PLT Net Gas General Plant - AMA Percent	05-01-2022 thru 06-30-2022	94,645,288	75,991,344	18,653,944	
			100.000%	80.291%	19.709%	
14	Net Allocated Schedule M's - AMA Percent	6-01-2022 thru 06-30-2022	-3,027,342	-2,124,508	-902,834	
			100.000%	70.177%	29.823%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	8,435,994	0	8,435,994	5,902,941	0	5,902,941	2,533,053	0	2,533,053
99 4812XX	Commercial - Firm & Interruptible	4,035,308	0	4,035,308	2,810,936	0	2,810,936	1,224,372	0	1,224,372
99 4813XX	Industrial-Firm	218,881	0	218,881	130,920	0	130,920	87,961	0	87,961
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	21,156	0	21,156	19,173	0	19,173	1,983	0	1,983
99 499XXX	Unbilled Revenue	(3,126,354)	0	(3,126,354)	(2,226,684)	0	(2,226,684)	(899,670)	0	(899,670)
	TOTAL SALES TO ULTIMATE CUSTOMERS	9,584,985	0	9,584,985	6,637,286	0	6,637,286	2,947,699	0	2,947,699
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	4,531,927	0	4,531,927	2,986,540	0	2,986,540	1,545,387	0	1,545,387
4 488000	Miscellaneous Service Revenues	588	0	588	300	0	300	288	0	288
99 4893XX	Transportation Revenues	472,035	0	472,035	421,865	0	421,865	50,170	0	50,170
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	816,743	58,402	875,145	668,094	42,264	710,358	148,649	16,138	164,787
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	5,821,293	58,402	5,879,695	4,076,799	42,264	4,119,063	1,744,494	16,138	1,760,632
	TOTAL GAS REVENUES	15,406,278	58,402	15,464,680	10,714,085	42,264	10,756,349	4,692,193	16,138	4,708,331
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	22,030,024	0	22,030,024	14,450,993	0	14,450,993	7,579,031	0	7,579,031
99 808XXX	Net Natural Gas Storage Transactions	(13,806,734)	0	(13,806,734)	(9,098,638)	0	(9,098,638)	(4,708,096)	0	(4,708,096)
99 811000	Gas Used for Products Extraction	(51,440)	0	(51,440)	(33,899)	0	(33,899)	(17,541)	0	(17,541)
10 813000	Other Gas Expenses	10,073	80,519	90,592	10,073	54,025	64,098	0	26,494	26,494
99 813010	Gas Technology Institute (GTI) Expenses	3,827	0	3,827	2,587	0	2,587	1,240	0	1,240
	TOTAL PRODUCTION EXPENSES	8,185,750	80,519	8,266,269	5,331,116	54,025	5,385,141	2,854,634	26,494	2,881,128
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	53,946	53,946	0	36,861	36,861	0	17,085	17,085
1 837000	Other Equipment	0	263,539	263,539	0	180,076	180,076	0	83,463	83,463
	TOTAL UNDERGROUND STORAGE OPER EXP	0	317,485	317,485	0	216,937	216,937	0	100,548	100,548
G-DEPX	Depreciation Expense-Underground Storage	0	60,537	60,537	0	41,365	41,365	0	19,172	19,172
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	91,692	91,692	0	62,653	62,653	0	29,039	29,039
	TOTAL UNDERGROUND STORAGE EXPENSES	0	409,177	409,177	0	279,590	279,590	0	129,587	129,587

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	38,511	136,222	174,733	30,443	96,603	127,046	8,068	39,619	47,687
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	477,968	90,019	567,987	365,654	63,838	429,492	112,314	26,181	138,495
3	875000	Measuring & Reg Sta Exp-General	12,919	0	12,919	7,630	0	7,630	5,289	0	5,289
3	876000	Measuring & Reg Sta Exp-Industrial	181	0	181	69	0	69	112	0	112
3	877000	Measuring & Reg Sta Exp-City Gate	4,966	0	4,966	2,782	0	2,782	2,184	0	2,184
3	878000	Meter & House Regulator Expenses	122,891	0	122,891	62,809	0	62,809	60,082	0	60,082
3	879000	Customer Installation Expenses	133,856	9,577	143,433	87,091	6,792	93,883	46,765	2,785	49,550
3	880000	Other Expenses	116,088	47,137	163,225	90,486	33,428	123,914	25,602	13,709	39,311
3	881000	Rents	32	4,297	4,329	32	3,047	3,079	0	1,250	1,250
	MAINTENANCE										
3	885000	Supervision & Engineering	1,485	0	1,485	0	0	0	1,485	0	1,485
3	887000	Mains	126,125	0	126,125	59,471	0	59,471	66,654	0	66,654
3	889000	Measuring & Reg Sta Exp-General	3,613	(118)	3,495	2,433	(84)	2,349	1,180	(34)	1,146
3	890000	Measuring & Reg Sta Exp-Industrial	7,929	0	7,929	7,486	0	7,486	443	0	443
3	891000	Measuring & Reg Sta Exp-City Gate	14,265	0	14,265	11,827	0	11,827	2,438	0	2,438
3	892000	Services	238,438	0	238,438	197,963	0	197,963	40,475	0	40,475
3	893000	Meters & House Regulators	121,113	83,473	204,586	81,099	59,196	140,295	40,014	24,277	64,291
3	894000	Other Equipment	0	34,359	34,359	0	24,366	24,366	0	9,993	9,993
	TOTAL DISTRIBUTION OPERATING EXP		1,420,380	404,966	1,825,346	1,007,275	287,186	1,294,461	413,105	117,780	530,885
G-DEPX	Depreciation Expense-Distribution		1,872,258	4,786	1,877,044	1,301,773	3,154	1,304,927	570,485	1,632	572,117
G-OTX	Taxes Other Than FIT		1,365,395	0	1,365,395	1,050,390	0	1,050,390	315,005	0	315,005
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		3,237,653	4,786	3,242,439	2,352,163	3,154	2,355,317	885,490	1,632	887,122
	TOTAL DISTRIBUTION EXPENSES		4,658,033	409,752	5,067,785	3,359,438	290,340	3,649,778	1,298,595	119,412	1,418,007

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For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	7,694	7,694	0	5,038	5,038	0	2,656	2,656
2	902000	Meter Reading Expenses	43,991	7,414	51,405	37,142	4,855	41,997	6,849	2,559	9,408
2	903XXX	Customer Records & Collection Expenses	51,317	481,894	533,211	24,090	315,554	339,644	27,227	166,340	193,567
2	904000	Uncollectible Accounts	(73,315)	0	(73,315)	(96,742)	0	(96,742)	23,427	0	23,427
2	905000	Misc Customer Accounts	0	2,960	2,960	0	1,938	1,938	0	1,022	1,022
	TOTAL CUSTOMER ACCOUNTS EXPENSES		21,993	499,962	521,955	(35,510)	327,385	291,875	57,503	172,577	230,080
	CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	334,769	7,411	342,180	285,452	4,853	290,305	49,317	2,558	51,875
2	909000	Advertising	44,077	(18,576)	25,501	31,194	(12,164)	19,030	12,883	(6,412)	6,471
2	910000	Misc Customer Service & Info Exp	0	(1,379)	(1,379)	0	(903)	(903)	0	(476)	(476)
	TOTAL CUSTOMER SERVICE & INFO EXP		378,846	(12,544)	366,302	316,646	(8,214)	308,432	62,200	(4,330)	57,870
	SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
	TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0
	ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	12,800	586,881	599,681	9,792	424,708	434,500	3,008	162,173	165,181
4	921000	Office Supplies & Expenses	0	107,152	107,152	0	77,543	77,543	0	29,609	29,609
4	922000	Admin. Expenses Transferred - Credit	0	(1,695)	(1,695)	0	(1,227)	(1,227)	0	(468)	(468)
4	923000	Outside Services Employed	19,788	293,692	313,480	12,554	212,536	225,090	7,234	81,156	88,390
4	924000	Property Insurance Premium	0	46,094	46,094	0	33,357	33,357	0	12,737	12,737
4	925XXX	Injuries and Damages	1,643	166,747	168,390	1,152	120,670	121,822	491	46,077	46,568
4	926XXX	Employee Pensions and Benefits	154,055	586,546	740,601	102,755	424,466	527,221	51,300	162,080	213,380
4	928000	Regulatory Commission Expenses	47,516	25,367	72,883	36,502	18,357	54,859	11,014	7,010	18,024
4	930000	Miscellaneous General Expenses	4,310	118,678	122,988	3,954	85,884	89,838	356	32,794	33,150
4	931000	Rents	0	8,519	8,519	0	6,165	6,165	0	2,354	2,354
4	935000	Maintenance of General Plant	56,314	263,702	320,016	50,676	190,833	241,509	5,638	72,869	78,507
	TOTAL ADMIN & GEN OPERATING EXP		296,426	2,201,683	2,498,109	217,385	1,593,292	1,810,677	79,041	608,391	687,432

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	144,479	381,819	526,298	132,339	276,311	408,650	12,140	105,508	117,648
G-AMTX	Amortization Expense - General Plant - 303000	3,305	7,173	10,478	2,072	5,191	7,263	1,233	1,982	3,215
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	69,072	735,620	804,692	69,072	532,347	601,419	0	203,273	203,273
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	177,887	0	177,887	177,887	0	177,887	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	78,231	0	78,231	78,231	0	78,231	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti:	29,784	0	29,784	29,784	0	29,784	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	4,749	19,038	23,787	3,777	13,466	17,243	972	5,572	6,544
99 407314	Regulatory Debit - FISERVE Amortization	13,195	0	13,195	0	0	0	13,195	0	13,195
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407407	Reg. Credits-Amortization Depreciation Benefit	(40,407)	0	(40,407)	0	0	0	(40,407)	0	(40,407)
99 407419	Amortization AFUDC Equity Tax Credit	(31,813)	0	(31,813)	(14,092)	0	(14,092)	(17,721)	0	(17,721)
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407447	Regulatory Deferral - COVID-19	139,758	0	139,758	139,758	0	139,758	0	0	0
G-OTX	Taxes Other Than FIT--A&G	48,639	47,498	96,137	32,389	34,373	66,762	16,250	13,125	29,375
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	636,879	1,191,148	1,828,027	651,217	861,688	1,512,905	(14,338)	329,460	315,122
	TOTAL ADMIN & GENERAL EXPENSES	933,305	3,392,831	4,326,136	868,602	2,454,980	3,323,582	64,703	937,851	1,002,554
	TOTAL EXPENSES BEFORE FIT	14,177,927	4,779,697	18,957,624	9,840,292	3,398,106	13,238,398	4,337,635	1,381,591	5,719,226
	NET OPERATING INCOME (LOSS) BEFORE FIT			(3,492,944)			(2,482,049)			(1,010,895)
G-FIT	FEDERAL INCOME TAX			(1,690,485)			(1,207,933)			(482,552)
G-FIT	DEFERRED FEDERAL INCOME TAX			261,413			182,454			78,959
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			(2,063,872)			(1,456,570)			(607,302)

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers	100.000%	65.482%	34.518%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.916%	29.084%
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-495-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,460	58,402	62,862	4,460	42,264	46,724	0	16,138	16,138
4	495028	Deferred Exchange Reservation	468,750	0	468,750	308,906	0	308,906	159,844	0	159,844
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	288,393	0	288,393	303,943	0	303,943	(15,550)	0	(15,550)
4	495329	Amortization Res Decoupling Deferral	(22,126)	0	(22,126)	(31,200)	0	(31,200)	9,074	0	9,074
4	495338	Non-Res Decoupling Deferred Rev	89,844	0	89,844	100,667	0	100,667	(10,823)	0	(10,823)
4	495339	Amortization Non-Res Decoupling	(12,578)	0	(12,578)	(18,682)	0	(18,682)	6,104	0	6,104
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	816,743	58,402	875,145	668,094	42,264	710,358	148,649	16,138	164,787

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	23,819,009	0	23,819,009	15,696,191	0	15,696,191	8,122,818	0	8,122,818
1	804001	Pipeline Demand Costs	2,249,962	0	2,249,962	1,537,399	0	1,537,399	712,563	0	712,563
1	804002	Transport Variable Charges	26,013	0	26,013	17,775	0	17,775	8,238	0	8,238
6	804010	Gas Costs - Fixed Hedge	175,200	0	175,200	115,457	0	115,457	59,743	0	59,743
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	41,624	0	41,624	27,430	0	27,430	14,194	0	14,194
6	804018	Merchandise Processing Fee	16,219	0	16,219	10,688	0	10,688	5,531	0	5,531
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(3,490,993)	0	(3,490,993)	(2,300,564)	0	(2,300,564)	(1,190,429)	0	(1,190,429)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	851,053	0	851,053	560,844	0	560,844	290,209	0	290,209
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	185,881	0	185,881	140,350	0	140,350	45,531	0	45,531
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(1,843,944)	0	(1,843,944)	(1,354,577)	0	(1,354,577)	(489,367)	0	(489,367)
		TOTAL PURCHASED GAS COSTS	22,030,024	0	22,030,024	14,450,993	0	14,450,993	7,579,031	0	7,579,031

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	65.900%	34.100%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	11,498	7,411	18,909	7,746	4,853	12,599	3,752	2,558	6,310
99	908600	Public Purpose Tariff Rider Expense Offset	471,829	0	471,829	405,923	0	405,923	65,906	0	65,906
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(148,558)	0	(148,558)	(128,217)	0	(128,217)	(20,341)	0	(20,341)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			334,769	7,411	342,180	285,452	4,853	290,305	49,317	2,558	51,875

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.482%	34.518%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended June 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.57%	54.57%
2	Cost of Debt		4.680%	4.684%
	Total Cost of Debt		2.554%	2.556%
	Total Weighted Cost		2.554%	2.556%
G-APL	Net Rate Base	678,770,123	483,736,156	195,033,967
	Interest Deduction for FIT Calculation	17,339,689	12,354,621	4,985,068
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	15,464,680	10,756,349	4,708,331
G-OPS	Operating & Maintenance Expense	13,795,466	9,307,523	4,487,943
G-OPS	Book Deprec/Amort and Reg Amortizations	3,669,471	2,792,435	877,036
G-OTX	Taxes Other than FIT	1,492,687	1,138,440	354,247
	Net Operating Income Before FIT	(3,492,944)	(2,482,049)	(1,010,895)
G-INT	Less: Interest Expense	1,444,974	1,029,552	415,422
G-OTX	Less: Idaho ITC Deferral & Amortization	(377)	0	(377)
G-SCM	Schedule M Adjustments	(3,111,634)	(2,240,462)	(871,172)
	Taxable Net Operating Income	(8,049,929)	(5,752,063)	(2,297,866)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,690,485)	(1,207,933)	(482,552)
G-DTE	Deferred FIT	496,850	384,526	112,324
G-DTE	Customer Tax Credit Amortization	(235,437)	(202,072)	(33,365)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(1,429,072)	(1,025,479)	(403,593)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended June 30, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,089,113	1,189,937	3,279,050	1,505,255	858,368	2,363,623	583,858	331,569	915,427
12	997001	Contributions In Aid of Construction	0	83,333	83,333	0	58,943	58,943	0	24,390	24,390
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(6,081)	(6,081)	0	(4,301)	(4,301)	0	(1,780)	(1,780)
99	997010	Deferred Gas Credit and Refunds	(1,658,063)	468,750	(1,189,313)	(1,214,227)	331,556	(882,671)	(443,836)	137,194	(306,642)
12	997016	Redemption Expense Amortization	0	2,486	2,486	0	1,758	1,758	0	728	728
99	997018	DSM Tariff Rider	(341,995)	0	(341,995)	(254,332)	0	(254,332)	(87,663)	0	(87,663)
12	997020	FAS87 Current Pension Accrual	0	(27,162)	(27,162)	0	(19,212)	(19,212)	0	(7,950)	(7,950)
12	997027	Customer Uncollectibles	(47,890)	(121,078)	(168,968)	(81,272)	(85,641)	(166,913)	33,382	(35,437)	(2,055)
99	997031	Decoupling Mechanism	(343,533)	0	(343,533)	(354,728)	0	(354,728)	11,195	0	11,195
12	997032	Interest Rate Swaps	0	107,068	107,068	0	75,731	75,731	0	31,337	31,337
12	997035	Leases	0	4,617	4,617	0	3,341	3,341	0	1,276	1,276
12	997048	AFUDC	0	(46,348)	(46,348)	0	(32,783)	(32,783)	0	(13,565)	(13,565)
12	997049	Tax Depreciation	0	(3,184,973)	(3,184,973)	0	(2,252,795)	(2,252,795)	0	(932,178)	(932,178)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(148,558)	0	(148,558)	(128,217)	0	(128,217)	(20,341)	0	(20,341)
12	997080	Book Transportation Depreciation	0	230,968	230,968	0	163,368	163,368	0	67,600	67,600
12	997081	Deferred Compensation	0	(3,249)	(3,249)	0	(2,298)	(2,298)	0	(951)	(951)
4	997082	Meal Disallowances	0	858	858	0	621	621	0	237	237
12	997083	Paid Time Off	0	63,972	63,972	0	45,249	45,249	0	18,723	18,723
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(883,333)	(883,333)	0	(624,799)	(624,799)	0	(258,534)	(258,534)
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	108,014	0	108,014	108,014	0	108,014	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	13,195	0	13,195	0	0	0	13,195	0	13,195
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	(31,813)	0	(31,813)	(14,092)	0	(14,092)	(17,721)	0	(17,721)
12	997118	Depreciation Study Deferral	(40,407)	0	(40,407)	0	0	0	(40,407)	0	(40,407)
12	997119	AFUDC Tax CPI	0	68,670	68,670	0	48,572	48,572	0	20,098	20,098
12	997120	Transportation Tax Disallowance	0	2,102	2,102	0	1,487	1,487	0	615	615
12	997125	COVID-19	139,758	0	139,758	139,758	0	139,758	0	0	0
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(469,546)	(469,546)	0	(332,119)	(332,119)	0	(137,427)	(137,427)
12	997129	Mixed Service Costs (IDD#5)	0	(508,333)	(508,333)	0	(359,554)	(359,554)	0	(148,779)	(148,779)
TOTAL SCHEDULE M ADJUSTMENTS			(84,292)	(3,027,342)	(3,111,634)	(115,954)	(2,124,508)	(2,240,462)	31,662	(902,834)	(871,172)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers	100.000%	65.482%	34.518%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	65.900%	34.100%
G-ALL	11	Book Depreciation	100.000%	71.227%	28.773%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.732%	29.268%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended June 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	76,453	54,077	22,376
99	410100	Deferred Federal Income Tax Exp	435,502	332,440	103,062
		SUBTOTAL	511,955	386,517	125,438
12	411100	Deferred Federal Income Tax Expense - Allocated	(136,434)	(96,496)	(39,938)
99	411100	Deferred Federal Income Tax Exp	(2,230)	8,014	(10,244)
		SUBTOTAL	(138,664)	(88,482)	(50,182)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	123,559	86,491	37,068
		SUBTOTAL	123,559	86,491	37,068
		Total Deferred Federal Income Tax Expense	496,850	384,526	112,324
99	411193	Customer Tax Credit Amortization	(235,437)	(202,072)	(33,365)
		SUBTOTAL	(235,437)	(202,072)	(33,365)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.732%	29.268%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
		TOTAL UNDERGROUND STORAGE TAX	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
		DISTRIBUTION									
99	408110	State Excise Tax	358,119	0	358,119	358,119	0	358,119	0	0	0
99	408120	Municipal Occupation & License Tax	394,239	0	394,239	323,377	0	323,377	70,862	0	70,862
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	613,414	0	613,414	368,894	0	368,894	244,520	0	244,520
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(377)	0	(377)	0	0	0	(377)	0	(377)
		TOTAL DISTRIBUTION TAX	1,365,395	0	1,365,395	1,050,390	0	1,050,390	315,005	0	315,005
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	48,639	47,498	96,137	32,389	34,373	66,762	16,250	13,125	29,375
		TOTAL A&G TAX	48,639	47,498	96,137	32,389	34,373	66,762	16,250	13,125	29,375
		TOTAL TAXES OTHER THAN FIT	1,414,034	78,653	1,492,687	1,082,779	55,661	1,138,440	331,255	22,992	354,247

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended June 30, 2022
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,302,004	3,096,115	1,022,594	942,221	1,964,815	771,517	359,783	1,131,300
4	3031XX	Misc Intangible IT Plant (3031XX)	4,185,401	58,444,256	62,629,657	4,185,401	42,294,354	46,479,755	0	16,149,902	16,149,902
TOTAL INTANGIBLE PLANT			5,979,512	59,746,260	65,725,772	5,207,995	43,236,575	48,444,570	771,517	16,509,685	17,281,202
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	2,604,500	2,604,500	0	1,779,655	1,779,655	0	824,845	824,845
1	352XXX	Wells	0	23,225,633	23,225,633	0	15,870,075	15,870,075	0	7,355,558	7,355,558
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	15,120,262	15,120,262	0	10,331,675	10,331,675	0	4,788,587	4,788,587
1	355000	Measuring & Regulating Equipment	0	1,728,863	1,728,863	0	1,181,332	1,181,332	0	547,531	547,531
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,742,735	2,742,735	0	1,874,111	1,874,111	0	868,624	868,624
TOTAL UNDERGROUND STORAGE PLANT			0	49,317,927	49,317,927	0	33,731,748	33,731,748	0	15,586,179	15,586,179
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	673,483	0	673,483	497,431	0	497,431	176,052	0	176,052
6	375000	Structures & Improvements	1,566,960	0	1,566,960	917,465	0	917,465	649,495	0	649,495
6	376000	Mains	446,110,106	2,518,938	448,629,044	297,976,732	1,659,980	299,636,712	148,133,374	858,958	148,992,332
6	378000	Measuring & Reg Station Equip-General	7,273,013	0	7,273,013	4,610,997	0	4,610,997	2,662,016	0	2,662,016
6	379000	Measuring & Reg Station Equip-City Gate	6,616,378	0	6,616,378	1,938,065	0	1,938,065	4,678,313	0	4,678,313
6	380000	Services	329,618,647	0	329,618,647	226,753,852	0	226,753,852	102,864,795	0	102,864,795
6	381XXX	Meters	114,183,543	0	114,183,543	82,044,956	0	82,044,956	32,138,587	0	32,138,587
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	4,046,820	0	4,046,820	2,989,647	0	2,989,647	1,057,173	0	1,057,173
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			910,177,545	2,518,938	912,696,483	617,793,070	1,659,980	619,453,050	292,384,475	858,958	293,243,433
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	29,499,471	28,449,681	57,949,152	27,764,816	20,588,181	48,352,997	1,734,655	7,861,500	9,596,155
4	391XXX	Office Furniture & Equipment	1,347,797	14,209,021	15,556,818	1,345,591	10,282,642	11,628,233	2,206	3,926,379	3,928,585
4	392XXX	Transportation Equipment	13,999,421	5,034,028	19,033,449	10,412,794	3,642,975	14,055,769	3,586,627	1,391,053	4,977,680
4	393000	Stores Equipment	377,698	1,042,897	1,420,595	321,758	754,713	1,076,471	55,940	288,184	344,124
4	394000	Tools, Shop & Garage Equipment	3,226,478	7,708,559	10,935,037	2,605,500	5,578,453	8,183,953	620,978	2,130,106	2,751,084
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	4,696,211	18,338,480	23,034,691	3,577,766	13,271,008	16,848,774	1,118,445	5,067,472	6,185,917
4	398000	Miscellaneous Equipment	1,914	141,824	143,738	0	102,634	102,634	1,914	39,190	41,104
TOTAL GENERAL PLANT			60,092,131	79,109,094	139,201,225	51,984,958	57,248,879	109,233,837	8,107,173	21,860,215	29,967,388

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended June 30, 2022
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	976,249,188	190,692,219	1,166,941,407	674,986,023	135,877,182	810,863,205	301,263,165	54,815,037	356,078,202
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,808,984)	(18,808,984)	0	(12,852,179)	(12,852,179)	0	(5,956,805)	(5,956,805)
G-ADEP		Distribution Plant	(277,213,287)	(1,992,394)	(279,205,681)	(179,007,456)	(1,312,988)	(180,320,444)	(98,205,831)	(679,406)	(98,885,237)
G-ADEP		General Plant	(18,298,570)	(26,257,367)	(44,555,937)	(14,240,825)	(19,001,668)	(33,242,493)	(4,057,745)	(7,255,699)	(11,313,444)
		TOTAL ACCUMULATED DEPRECIATION	(295,511,857)	(47,058,745)	(342,570,602)	(193,248,281)	(33,166,835)	(226,415,116)	(102,263,576)	(13,891,910)	(116,155,486)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(454,169)	(1,004,469)	(1,458,638)	(302,134)	(726,904)	(1,029,038)	(152,035)	(277,565)	(429,600)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,020,572)	(28,790,928)	(31,811,500)	(3,020,572)	(20,835,130)	(23,855,702)	0	(7,955,798)	(7,955,798)
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	(3,474,741)	(29,795,397)	(33,270,138)	(3,322,706)	(21,562,034)	(24,884,740)	(152,035)	(8,233,363)	(8,385,398)
		TOTAL ACCUMULATED DEPR/AMORT	(298,986,598)	(76,854,142)	(375,840,740)	(196,570,987)	(54,728,869)	(251,299,856)	(102,415,611)	(22,125,273)	(124,540,884)
		NET GAS UTILITY PLANT before DFIT	677,262,590	113,838,077	791,100,667	478,415,036	81,148,313	559,563,349	198,847,554	32,689,764	231,537,318
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,450,754)	(103,450,754)	0	(73,172,787)	(73,172,787)	0	(30,277,967)	(30,277,967)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,638,144)	(15,638,144)	0	(11,313,758)	(11,313,758)	0	(4,324,386)	(4,324,386)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(843,763)	(843,763)	0	(610,606)	(610,606)	0	(233,157)	(233,157)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	80,907	80,907	0	58,550	58,550	0	22,357	22,357
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(274,098)	(274,098)	0	(193,875)	(193,875)	0	(80,223)	(80,223)
		TOTAL ACCUMULATED DFIT	0	(120,125,852)	(120,125,852)	0	(85,232,476)	(85,232,476)	0	(34,893,376)	(34,893,376)
		NET GAS UTILITY PLANT	677,262,590	(6,287,775)	670,974,815	478,415,036	(4,084,163)	474,330,873	198,847,554	(2,203,612)	196,643,942

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%	65.900%	34.100%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.732%	29.268%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	677,262,590	(6,287,775)	670,974,815	478,415,036	(4,084,163)	474,330,873	198,847,554	(2,203,612)	196,643,942
		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	1,261,482	2,113,556	3,375,038	768,694	1,529,517	2,298,211	492,788	584,039	1,076,827
4	182318	Accumulated Amortization - AFUDC	(256,542)	(836,589)	(1,093,131)	(187,272)	(605,431)	(792,703)	(69,270)	(231,158)	(300,428)
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	19,472,175	19,472,175	0	13,305,337	13,305,337	0	6,166,838	6,166,838
1	164115	Gas Inventory--Clay Basin	0	60,106	60,106	0	43,497	43,497	0	16,609	16,609
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,586,189	0	3,586,189	3,586,189	0	3,586,189	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	8,560,214	0	8,560,214	8,560,214	0	8,560,214	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,688,257)	0	(1,688,257)	(1,688,257)	0	(1,688,257)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(33,290,193)	0	(33,290,193)	(21,915,114)	0	(21,915,114)	(11,375,079)	0	(11,375,079)
99	190393	ADFIT-Customer Tax Credit	6,990,941	0	6,990,941	4,602,174	0	4,602,174	2,388,767	0	2,388,767
99	235199	Customer Deposits	(886)	0	(886)	(886)	0	(886)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	5,484,650	0	5,484,650	5,484,650	0	5,484,650	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,151,776)	0	(1,151,776)	(1,151,776)	0	(1,151,776)	0	0	0
C-WKC		Working Capital	(8,240,826)	0	(8,240,826)	(6,842,289)	0	(6,842,289)	(1,398,537)	0	(1,398,537)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(18,745,004)	26,540,312	7,795,308	(8,783,673)	18,188,956	9,405,283	(9,961,331)	8,351,356	(1,609,975)
		NET RATE BASE	658,517,586	20,252,537	678,770,123	469,631,363	14,104,793	483,736,156	188,886,223	6,147,744	195,033,967

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	268,546	268,546												
Steam (ED-ID)	355,461	355,461												
Steam (ED-WA)	974,743	974,743												
Hydro (ED-AN)	1,365,488	1,365,488												
Other (ED-AN)	914,737	914,737												
Total Electric Production	3,878,975	3,878,975												
Electric Transmission														
ED-AN	1,580,039	1,580,039												
ED-ID	22,934	22,934												
ED-WA	43,266	43,266												
Total Electric Transmission	1,646,239	1,646,239												
Electric Distribution														
ED-AN	7,116	7,116												
ED-ID	1,613,879	1,613,879												
ED-WA	3,093,566	3,093,566												
Total Electric Distribution	4,714,561	4,714,561												
Gas Underground Storage														
1 GD-AN	60,537		60,537			60,537	60,537		41,365	41,365		19,172	19,172	
GD-OR	10,486			10,486										
Total Gas Underground Storage	71,023		60,537	10,486		60,537	60,537		41,365	41,365		19,172	19,172	
Gas Distribution														
6 GD-AN	4,786		4,786			4,786	4,786		3,154	3,154		1,632	1,632	
GD-ID	570,485		570,485			570,485	570,485				570,485		570,485	
GD-WA	1,301,773		1,301,773			1,301,773	1,301,773	1,301,773		1,301,773				
GD-OR	857,102			857,102										
Total Gas Distribution	2,734,146		1,877,044	857,102		1,872,258	4,786	1,877,044	1,301,773	3,154	1,304,927	570,485	1,632	572,117
General Plant														
ED-AN	248,874	248,874												
ED-ID	42,360	42,360												
ED-WA	101,069	101,069												
7,4 CD-AA	1,707,206	1,206,909	345,334	154,963		345,334	345,334		249,908	249,908		95,426	95,426	
9,4 CD-AN	53,617	41,649	11,968			11,968	11,968		8,661	8,661		3,307	3,307	
9 CD-ID	39,601	30,761	8,840			8,840	8,840				8,840		8,840	
9 CD-WA	187,619	145,739	41,880			41,880	41,880	41,880		41,880				
8,4 GD-AA	31,848		21,891	9,957		21,891	21,891		15,842	15,842		6,049	6,049	
4 GD-AN	2,626		2,626			2,626	2,626		1,900	1,900		726	726	
GD-ID	3,300		3,300			3,300	3,300				3,300		3,300	
GD-WA	90,459		90,459			90,459	90,459	90,459		90,459				
GD-OR	17,558			17,558										
Total General Plant	2,526,137	1,817,361	526,298	182,478		144,479	381,819	526,298	132,339	276,311	408,650	12,140	105,508	117,648
Total Depreciation Expense	15,571,081	12,057,136	2,463,879	1,050,066		2,016,737	447,142	2,463,879	1,434,112	320,830	1,754,942	582,625	126,312	708,937

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	65.900%	34.100%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000) ED-AN	76,533	76,533												
Misc Intangible Plt (303000) ED-AN	21,589	21,589												
Total Production/Transmission	98,122	98,122												
Distribution														
Franchises (302000) ED-WA	9,006	9,006												
Misc Intangible Plt (303000) ED-WA	489	489												
Total Distribution	9,495	9,495												
General Plant - 303000														
7,4 CD-AA	34,569	24,439	6,992	3,138		6,992	6,992		5,060	5,060		1,932	1,932	
9,4 CD-AN	811	630	181			181	181		131	131		50	50	
GD-ID	1,233		1,233		1,233		1,233				1,233		1,233	
GD-WA	2,072		2,072		2,072		2,072	2,072		2,072				
GD-OR	672			672										
Total General Plant - 303000	39,357	25,069	10,478	3,810	3,305	7,173	10,478	2,072	5,191	7,263	1,233	1,982	3,215	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	3,600,298	2,545,231	728,268	326,799		728,268	728,268		527,026	527,026		201,242	201,242	
9,4 CD-AN	10,008	7,774	2,234			2,234	2,234		1,617	1,617		617	617	
9,4 CD-ID	0	0	0		0		0				0		0	
9,4 CD-WA	309,434	240,362	69,072		69,072		69,072	69,072		69,072			0	
ED-AN	578,444	578,444												
ED-ID	0	0												
ED-WA	73,674	73,674												
8,4 GD-AA	7,446		5,118	2,328		5,118	5,118		3,704	3,704		1,414	1,414	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX	4,579,304	3,445,485	804,692	329,127	69,072	735,620	804,692	69,072	532,347	601,419	0	203,273	203,273	
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	35,203	35,203												
GD-OR	0			0										
Total General Plant- 390200, 396200	35,203	35,203	0	0		0	0		0	0		0	0	
Total Amortization Expense	4,761,481	3,613,374	815,170	332,937	72,377	742,793	815,170	71,144	537,538	608,682	1,233	205,255	206,488	

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(76,064,448)	(76,064,448)												
Steam (ED-ID)	(93,440,824)	(93,440,824)												
Steam (ED-WA)	(179,756,675)	(179,756,675)												
Hydro (ED-AN)	(180,142,822)	(180,142,822)												
Other (ED-AN)	(163,668,080)	(163,668,080)												
Total Electric Production	(693,072,849)	(693,072,849)												
Electric Transmission														
ED-AN	(232,360,250)	(232,360,250)												
ED-ID	(10,449,493)	(10,449,493)												
ED-WA	(16,440,973)	(16,440,973)												
Total Electric Transmission	(259,250,716)	(259,250,716)												
Electric Distribution														
ED-AN	(449,335)	(449,335)												
ED-ID	(268,680,407)	(268,680,407)												
ED-WA	(440,179,072)	(440,179,072)												
Total Electric Distribution	(709,308,814)	(709,308,814)												
Gas Underground Storage														
1 GD-AN	(18,808,984)		(18,808,984)			(18,808,984)	(18,808,984)		(12,852,179)	(12,852,179)		(5,956,805)	(5,956,805)	
GD-OR	(1,574,507)			(1,574,507)										
Total Gas Underground Storage	(20,383,491)		(18,808,984)	(1,574,507)		(18,808,984)	(18,808,984)		(12,852,179)	(12,852,179)		(5,956,805)	(5,956,805)	
Gas Distribution														
6 GD-AN	(1,992,394)		(1,992,394)			(1,992,394)	(1,992,394)		(1,312,988)	(1,312,988)		(679,406)	(679,406)	
GD-ID	(98,205,831)		(98,205,831)			(98,205,831)	(98,205,831)				(98,205,831)		(98,205,831)	
GD-WA	(179,007,456)		(179,007,456)			(179,007,456)	(179,007,456)	(179,007,456)		(179,007,456)				
GD-OR	(135,465,466)			(135,465,466)										
Total Gas Distribution	(414,671,147)		(279,205,681)	(135,465,466)		(277,213,287)	(1,992,394)	(279,205,681)	(179,007,456)	(1,312,988)	(180,320,444)	(98,205,831)	(679,406)	(98,885,237)
General Plant														
ED-AN	(38,644,957)	(38,644,957)												
ED-ID	(13,199,817)	(13,199,817)												
ED-WA	(24,779,885)	(24,779,885)												
7.4 CD-AA	(93,789,246)	(66,304,307)	(18,971,689)	(8,513,250)		(18,971,689)	(18,971,689)		(13,729,242)	(13,729,242)		(5,242,447)	(5,242,447)	
9.4 CD-AN	(8,286,434)	(6,436,736)	(1,849,698)			(1,849,698)	(1,849,698)		(1,338,571)	(1,338,571)		(511,127)	(511,127)	
9 CD-ID	(7,392,385)	(5,742,257)	(1,650,128)			(1,650,128)	(1,650,128)				(1,650,128)		(1,650,128)	
9 CD-WA	(10,548,656)	(8,193,985)	(2,354,671)			(2,354,671)	(2,354,671)	(2,354,671)		(2,354,671)				
8.4 GD-AA	(2,417,838)		(1,661,925)	(755,913)		(1,661,925)	(1,661,925)		(1,202,685)	(1,202,685)		(459,240)	(459,240)	
4 GD-AN	(3,774,055)		(3,774,055)			(3,774,055)	(3,774,055)		(2,731,170)	(2,731,170)		(1,042,885)	(1,042,885)	
GD-ID	(2,407,617)		(2,407,617)			(2,407,617)	(2,407,617)				(2,407,617)		(2,407,617)	
GD-WA	(11,886,154)		(11,886,154)			(11,886,154)	(11,886,154)	(11,886,154)		(11,886,154)				
GD-OR	(5,559,040)			(5,559,040)										
Total General Plant	(222,686,084)	(163,301,944)	(44,555,937)	(14,828,203)		(18,298,570)	(26,257,367)	(44,555,937)	(14,240,825)	(19,001,668)	(33,242,493)	(4,057,745)	(7,255,699)	(11,313,444)
Total Accumulated Depreciation	(2,319,373,101)	(1,824,934,323)	(342,570,602)	(151,868,176)		(295,511,857)	(47,058,745)	(342,570,602)	(193,248,281)	(33,166,835)	(226,415,116)	(102,263,576)	(13,891,910)	(116,155,486)

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	65.900%	34.100%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended June 30, 2022
Average of Monthly Averages Basis

Report ID:
G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(15,154,287)	(15,154,287)											
Misc Intangible Plt (303000)	ED-AN	(2,678,652)	(2,678,652)											
Total Production/Transmission		(17,832,939)	(17,832,939)											
Distribution														
Franchises (302000)	ED-WA	(334,742)	(334,742)											
Misc Intangible Plt (303000)	ED-WA	(62,960)	(62,960)											
Total Distribution		(397,702)	(397,702)											
General Plant - 303000														
7,4	CD-AA	(4,811,088)	(3,401,199)	(973,187)	(436,702)		(973,187)	(973,187)		(704,266)	(704,266)		(268,921)	(268,921)
9,4	CD-AN	(140,142)	(108,860)	(31,282)			(31,282)	(31,282)		(22,638)	(22,638)		(8,644)	(8,644)
	GD-ID	(152,035)		(152,035)			(152,035)	(152,035)				(152,035)		(152,035)
	GD-WA	(302,134)		(302,134)			(302,134)	(302,134)	(302,134)		(302,134)			
	GD-OR	(124,632)			(124,632)									
Total General Plant - 303000		(5,530,031)	(3,510,059)	(1,458,638)	(561,334)	(454,169)	(1,004,469)	(1,458,638)	(302,134)	(726,904)	(1,029,038)	(152,035)	(277,565)	(429,600)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(141,235,388)	(99,846,358)	(28,569,094)	(12,819,936)		(28,569,094)	(28,569,094)		(20,674,596)	(20,674,596)		(7,894,498)	(7,894,498)
9,4	CD-AN	(328,208)	(254,945)	(73,263)			(73,263)	(73,263)		(53,018)	(53,018)		(20,245)	(20,245)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(13,531,817)	(10,511,245)	(3,020,572)		(3,020,572)	(3,020,572)	(3,020,572)	(3,020,572)		(3,020,572)		0	0
	ED-AN	(13,708,623)	(13,708,623)											
	ED-ID	0	0											
	ED-WA	(1,491,600)	(1,491,600)											
8,4	GD-AA	(216,147)		(148,571)	(67,576)		(148,571)	(148,571)		(107,516)	(107,516)		(41,055)	(41,055)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(170,511,783)	(125,812,771)	(31,811,500)	(12,887,512)	(3,020,572)	(28,790,928)	(31,811,500)	(3,020,572)	(20,835,130)	(23,855,702)	0	(7,955,798)	(7,955,798)
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
4	ED-AN	(930,989)	(930,989)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(930,989)	(930,989)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(195,203,444)	(148,484,460)	(33,270,138)	(13,448,846)	(3,474,741)	(29,795,397)	(33,270,138)	(3,322,706)	(21,562,034)	(24,884,740)	(152,035)	(8,233,363)	(8,385,398)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	0	0	
99		GD-OR / AS	845,517	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	
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	
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	
		TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	20,276,837	8,294,951	2,837,816	9,144,070	20,276,837	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,052,466	0	0	0	0	25,052,466	0	0	25,052,466	0	0	
99		GD-OR / AS	4,277,008	0	0	0	0	0	0	0	4,277,008	0	4,277,008	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,940,032	0	0	91,154,155	91,154,155	0	0	26,081,990	26,081,990	0	11,703,887	
9		CD-WA / ID / AN	30,529,062	9,438,667	6,036,402	8,239,296	23,714,365	2,712,350	1,734,655	2,367,692	6,814,697	0	0	
		TOTAL ACCOUNT	209,075,405	17,733,618	8,874,218	108,537,521	135,145,357	27,764,816	1,734,655	28,449,682	57,949,153	4,277,008	11,703,887	15,980,895
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,560,913	529,385	7,798	2,023,730	2,560,913	0	0	0	0	0	0	
99		GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	140,856	0	0	
99		GD-OR / AS	12,109	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	
7		CD-AA	68,797,646	0	0	48,636,496	48,636,496	0	0	13,916,388	13,916,388	0	6,244,762	
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	
		TOTAL ACCOUNT	77,560,862	4,721,723	15,473	50,909,451	55,646,647	1,345,590	2,206	14,209,021	15,556,817	12,109	6,345,289	6,357,398
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	58,836,692	25,835,915	11,926,422	21,074,355	58,836,692	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,863,723	0	0	0	0	9,931,078	3,335,090	2,597,555	15,863,723	0	0	
99		GD-OR / AS	4,733,457	0	0	0	0	0	0	0	4,733,457	0	4,733,457	
8		GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	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	
9		CD-WA / ID / AN	7,039,446	1,676,316	875,321	2,916,464	5,468,101	481,716	251,537	838,092	1,571,345	0	0	
		TOTAL ACCOUNT	94,142,082	27,512,231	12,801,743	29,343,545	69,657,519	10,412,794	3,586,627	5,034,028	19,033,449	4,733,457	717,657	5,451,114

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	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	5,356,636	345,916	194,665	3,620,347	4,160,928	99,404	55,940	1,040,364	1,195,708	0	0	0	0
		TOTAL ACCOUNT	6,085,087	404,782	194,665	4,043,117	4,642,564	321,757	55,940	1,042,897	1,420,594	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,659,721	1,236,827	370,811	6,052,083	7,659,721	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,505,141	0	0	0	0	2,599,692	404,513	500,936	3,505,141	0	0	0	
99		GD-OR / AS	1,003,412	0	0	0	0	0	0	0	0	1,003,412	0	1,003,412	
8		GD-AA	5,721,629	0	0	0	0	0	0	3,932,819	3,932,819	0	1,788,810	1,788,810	
7		CD-AA	15,066,264	0	0	10,651,095	10,651,095	0	0	3,047,604	3,047,604	0	1,367,565	1,367,565	
9		CD-WA / ID / AN	2,013,587	20,210	753,273	790,631	1,564,114	5,808	216,465	227,200	449,473	0	0	0	
		TOTAL ACCOUNT	34,969,754	1,257,037	1,124,084	17,493,809	19,874,930	2,605,500	620,978	7,708,559	10,935,037	1,003,412	3,156,375	4,159,787	
	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	0
99		GD-OR / AS	0	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	0
7		CD-AA	0	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	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	3,130,224	400,088	15,791	2,714,345	3,130,224	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	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	5,072,374	400,088	15,791	3,767,609	4,183,488	106,253	0	556,115	662,368	18,586	207,932	226,518	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	29,065,583	13,182,305	8,647,811	7,235,467	29,065,583	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	35,205,188	13,434,047	9,040,259	8,100,312	30,574,618	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	47,579,003	12,631,180	6,500,656	28,447,167	47,579,003	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	894,403	0	0	0	0	602,005	290,445	1,953	894,403	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	87,747,341	0	0	62,032,983	62,032,983	0	0	17,749,532	17,749,532	0	7,964,826	7,964,826	
9		CD-WA / ID / AN	18,920,894	10,355,309	2,881,344	1,460,719	14,697,372	2,975,761	828,000	419,761	4,223,522	0	0	0	
		TOTAL ACCOUNT	156,139,565	22,986,489	9,382,000	91,940,869	124,309,358	3,577,766	1,118,445	18,338,479	23,034,690	754,626	8,040,891	8,795,517	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	289,358	0	6,846	282,512	289,358	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	445	0	0	0	0	0	0	306	306	0	139	139	
7		CD-AA	695,745	0	0	491,857	491,857	0	0	140,735	140,735	0	63,153	63,153	
9		CD-WA / ID / AN	12,080	0	6,659	2,724	9,383	0	1,914	783	2,697	0	0	0	
		TOTAL ACCOUNT	1,006,720	0	13,505	777,093	790,598	0	1,914	141,824	143,738	9,092	63,292	72,384	
		TOTAL GENERAL PLANT	638,087,031	89,261,826	42,163,644	324,375,437	455,800,907	51,984,958	8,107,173	79,109,096	139,201,227	11,718,433	31,366,464	43,084,897	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,739	319,716	0	11,645,023	11,964,739	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	20,601,352	319,716	0	16,194,754	16,514,470	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	26,410,439	2,658,389	0	23,752,050	26,410,439	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	
7		CD-AA	136,533,057	0	0	96,522,044	96,522,044	0	0	27,617,907	27,617,907	0	12,393,106	
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	164,154,500	2,787,870	0	120,740,000	123,527,870	37,208	0	28,057,340	28,094,548	0	12,532,082	12,532,082
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,039,453	0	0	3,039,453	3,039,453	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	12,878,118	0	0	9,104,185	9,104,185	0	0	2,604,986	2,604,986	0	1,168,947	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	15,917,571	0	0	12,143,638	12,143,638	0	0	2,604,986	2,604,986	0	1,168,947	1,168,947
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,624,757	0	0	7,624,757	7,624,757	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	7,624,757	0	0	7,624,757	7,624,757	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended June 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	83,245	0	0	58,850	58,850	0	0	16,839	16,839	0	7,556	7,556
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	20,446,202	16,214,764	0	58,850	16,273,614	4,148,193	0	16,839	4,165,032	0	7,556	7,556
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,907,336	0	0	7,003,991	7,003,991	0	0	2,004,056	2,004,056	0	899,289	899,289
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	10,005,780	0	0	7,102,435	7,102,435	0	0	2,004,056	2,004,056	0	899,289	899,289
	TOTAL		366,103,511	19,322,350	0	253,896,884	273,219,234	5,207,995	771,517	59,746,260	65,725,772	425,951	26,732,554	27,158,505

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended June 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(76,372,632)	(53,991,632)	(15,448,656)	(6,932,344)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(848,884)	(659,396)	(189,488)	0
7	282919 CD-AA	(4,171,266)	(2,948,876)	(843,764)	(378,626)
7	283750 CD-AA	399,976	282,763	80,907	36,306
	Total	(80,992,806)	(57,317,141)	(16,401,001)	(7,274,664)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended June 30, 2022
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,713,479	5,713,479	0	0	0	0	5,713,479
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	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	13	13	0	0	0	0	13
7/4	154560 Supply Chain Invoice Price Variance	0	0	97	97	0	0	0	0	97
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	65,327,078	31,074,745	0	96,401,823	72,169,367	32,473,282	(6,842,289)	(1,398,537)	0
TOTAL		65,327,078	31,074,745	5,713,589	102,115,412	72,169,367	32,473,282	(6,842,289)	(1,398,537)	5,713,589

ALLOCATION RATIOS:

7/4	Jur Rollup/Jurisdictional 4-Factor Ratios
99	Not Allocated

Electric	Gas-North	Gas-South
70.695%	20.228%	9.077%

Idaho	Idaho Gas	Oregon Gas
Electric	27.633%	100.000%
33.499%		