

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	44,815,525	31,718,434	13,097,091
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>44,815,525</u>	<u>31,718,434</u>	<u>13,097,091</u>
G-APL	Gas Net Adjusted Rate Base	<u>720,825,390</u>	<u>515,456,111</u>	<u>205,369,279</u>
	RATE OF RETURN	<u>6.217%</u>	<u>6.153%</u>	<u>6.377%</u>

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended August 31, 2022
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	8-01-2022 thru 08-31-2022	268,910 100.000%	176,106 65.489%	92,804 34.511%
3	G-OPS	Direct Distribution Operating Expense Percent	09-01-2021 thru 08-31-2022	13,246,260 100.000%	9,435,914 71.235%	3,810,346 28.765%
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accounts 798 - 894		6,294,435	4,488,007	1,806,428
		Direct O & M Accounts 901 - 935		11,759,098	9,962,159	1,796,939
		Total		18,053,533	14,450,166	3,603,367
		Percentage		100.000%	80.041%	19.959%
		Direct Labor				
		Amount: Accounts 798 - 894		6,038,563	4,517,095	1,521,468
		Amount: Accounts 901 - 935		3,014,453	2,145,617	868,836
		Total		9,053,016	6,662,712	2,390,304
		Percentage		100.000%	73.597%	26.403%
		Total Number of Customers		266,537	175,074	91,463
		Percentage		100.000%	65.685%	34.315%
		Total Direct Plant		660,067,126	463,006,964	197,060,162
		Percentage		100.000%	70.145%	29.855%
4		Total Four Factor Allocators Percent		400.000% 100.000%	289.467% 72.367%	110.533% 27.633%
6	Input	Actual Therms Purchased Percent	09-01-2021 thru 08-31-2022	303,661,326 100.000%	203,745,119 67.096%	99,916,207 32.904%

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

Report ID:
G-ALL-12E

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%

7

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

Report ID:
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AVISTA UTILITIES

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

8

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended August 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					
	Direct O & M Accts 580 - 894		85,248,538	75,398,647	9,849,891	0
	Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
	Adjustments		0	0	0	0
	Total		142,841,884	121,811,494	21,030,390	0
	Percentage		100.000%	85.277%	14.723%	0.000%
	Direct Labor Accts 580 - 894		56,931,970	47,158,546	9,773,424	0
	Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
	Total		79,323,635	66,079,652	13,243,983	0
	Percentage		100.000%	83.304%	16.696%	0.000%
	Number of Customers at		672,312	405,775	266,537	0
	Percentage		100.000%	60.355%	39.645%	0.000%
	Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
	Percentage		100.000%	81.777%	18.223%	0.000%
	Total Percentages		400.000%	310.713%	89.287%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021	System 274,289,163 100.000%	Washington 184,035,999 67.096%	Idaho 90,253,164 32.904%	
11	Book Depreciation Percent	09-01-2021 thru 08-31-2022	29,389,868 100.000%	20,921,794 71.187%	8,468,074 28.813%	
12	Net Gas Plant (before ADFIT) Percent	8-01-2022 thru 08-31-2022	801,722,592 100.000%	568,903,922 70.960%	232,818,670 29.040%	
13	G-PLT Net Gas General Plant Percent	8-01-2022 thru 08-31-2022	94,595,099 100.000%	75,900,077 80.237%	18,695,022 19.763%	
14	Net Allocated Schedule M's Percent	09-01-2021 thru 08-31-2022	-47,791,101 100.000%	-33,737,556 70.594%	-14,053,545 29.406%	
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 August 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	178,668,372	0	178,668,372	125,953,877	0	125,953,877	52,714,495	0	52,714,495
99 4812XX	Commercial - Firm & Interruptible	83,899,161	0	83,899,161	60,550,785	0	60,550,785	23,348,376	0	23,348,376
99 4813XX	Industrial-Firm	3,169,359	0	3,169,359	1,920,833	0	1,920,833	1,248,526	0	1,248,526
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	428,549	0	428,549	395,508	0	395,508	33,041	0	33,041
99 499XXX	Unbilled Revenue	(715,423)	0	(715,423)	(467,919)	0	(467,919)	(247,504)	0	(247,504)
	TOTAL SALES TO ULTIMATE CUSTOMERS	265,450,018	0	265,450,018	188,353,084	0	188,353,084	77,096,934	0	77,096,934
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	83,284,845	0	83,284,845	55,460,506	0	55,460,506	27,824,339	0	27,824,339
4 488000	Miscellaneous Service Revenues	6,809	0	6,809	2,625	0	2,625	4,184	0	4,184
99 4893XX	Transportation Revenues	5,760,019	0	5,760,019	5,180,838	0	5,180,838	579,181	0	579,181
99 493000	Rent from Gas Property	(1,209)	0	(1,209)	(1,235)	0	(1,235)	26	0	26
4 495XXX	Other Gas Revenues	6,507,357	619,111	7,126,468	4,731,001	448,032	5,179,033	1,776,356	171,079	1,947,435
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	95,557,821	619,111	96,176,932	65,373,735	448,032	65,821,767	30,184,086	171,079	30,355,165
	TOTAL GAS REVENUES	361,007,839	619,111	361,626,950	253,726,819	448,032	254,174,851	107,281,020	171,079	107,452,099
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	204,886,235	0	204,886,235	135,859,647	0	135,859,647	69,026,588	0	69,026,588
99 808XXX	Net Natural Gas Storage Transactions	(16,011,475)	0	(16,011,475)	(10,241,368)	0	(10,241,368)	(5,770,107)	0	(5,770,107)
99 811000	Gas Used for Products Extraction	(896,161)	0	(896,161)	(595,631)	0	(595,631)	(300,530)	0	(300,530)
10 813000	Other Gas Expenses	195,517	919,222	1,114,739	195,517	616,761	812,278	0	302,461	302,461
99 813010	Gas Technology Institute (GTI) Expenses	125,562	0	125,562	86,937	0	86,937	38,625	0	38,625
	TOTAL PRODUCTION EXPENSES	188,299,678	919,222	189,218,900	125,305,102	616,761	125,921,863	62,994,576	302,461	63,297,037
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	(3)	(3)	0	(2)	(2)	0	(1)	(1)
1 824000	Other Expenses	0	872,643	872,643	0	596,277	596,277	0	276,366	276,366
1 837000	Other Equipment	0	1,755,924	1,755,924	0	1,199,823	1,199,823	0	556,101	556,101
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,628,564	2,628,564	0	1,796,098	1,796,098	0	832,466	832,466
G-DEPX	Depreciation Expense-Underground Storage	0	714,354	714,354	0	488,118	488,118	0	226,236	226,236
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	308,740	308,740	0	210,962	210,962	0	97,778	97,778
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,023,094	1,023,094	0	699,080	699,080	0	324,014	324,014
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,651,658	3,651,658	0	2,495,178	2,495,178	0	1,156,480	1,156,480

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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended August 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	93,052	93,052	0	60,939	60,939	0	32,113	32,113
2	902000	Meter Reading Expenses	361,079	94,709	455,788	264,437	62,024	326,461	96,642	32,685	129,327
2	903XXX	Customer Records & Collection Expenses	462,907	4,628,248	5,091,155	220,370	3,030,993	3,251,363	242,537	1,597,255	1,839,792
2	904000	Uncollectible Accounts	334,271	1	334,272	130,749	1	130,750	203,522	0	203,522
2	905000	Misc Customer Accounts	0	93,802	93,802	0	61,430	61,430	0	32,372	32,372
	TOTAL CUSTOMER ACCOUNTS EXPENSES		1,158,257	4,909,812	6,068,069	615,556	3,215,387	3,830,943	542,701	1,694,425	2,237,126
	CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	11,336,646	84,219	11,420,865	9,755,443	55,154	9,810,597	1,581,203	29,065	1,610,268
2	909000	Advertising	96,182	217,212	313,394	70,862	142,250	213,112	25,320	74,962	100,282
2	910000	Misc Customer Service & Info Exp	0	164,782	164,782	0	107,914	107,914	0	56,868	56,868
	TOTAL CUSTOMER SERVICE & INFO EXP		11,432,828	466,213	11,899,041	9,826,305	305,318	10,131,623	1,606,523	160,895	1,767,418
	SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	435	435	0	285	285	0	150	150
	TOTAL SALES EXPENSES		0	435	435	0	285	285	0	150	150
	ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	160,056	9,689,114	9,849,170	119,075	7,011,721	7,130,796	40,981	2,677,393	2,718,374
4	921000	Office Supplies & Expenses	652	1,168,240	1,168,892	652	845,420	846,072	0	322,820	322,820
4	922000	Admin. Expenses Transferred - Credit	0	(16,390)	(16,390)	0	(11,861)	(11,861)	0	(4,529)	(4,529)
4	923000	Outside Services Employed	222,297	3,512,703	3,735,000	126,881	2,542,038	2,668,919	95,416	970,665	1,066,081
4	924000	Property Insurance Premium	0	532,537	532,537	0	385,381	385,381	0	147,156	147,156
4	925XXX	Injuries and Damages	19,743	1,551,569	1,571,312	14,762	1,122,824	1,137,586	4,981	428,745	433,726
4	926XXX	Employee Pensions and Benefits	2,066,499	5,367,814	7,434,313	1,535,230	3,884,526	5,419,756	531,269	1,483,288	2,014,557
4	928000	Regulatory Commission Expenses	642,534	224,271	866,805	509,833	162,298	672,131	132,701	61,973	194,674
4	930000	Miscellaneous General Expenses	29,735	1,390,970	1,420,705	22,904	1,006,603	1,029,507	6,831	384,367	391,198
4	931000	Rents	0	125,950	125,950	0	91,146	91,146	0	34,804	34,804
4	935000	Maintenance of General Plant	759,862	3,145,123	3,904,985	665,048	2,276,031	2,941,079	94,814	869,092	963,906
	TOTAL ADMIN & GEN OPERATING EXP		3,901,378	26,691,901	30,593,279	2,994,385	19,316,127	22,310,512	906,993	7,375,774	8,282,767

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended August 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	1,741,021	4,798,927	6,539,948	1,596,539	3,472,839	5,069,378	144,482	1,326,088	1,470,570
G-AMTX	Amortization Expense - General Plant - 303000	39,657	86,085	125,742	24,862	62,297	87,159	14,795	23,788	38,583
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	827,861	9,017,580	9,845,441	827,861	6,525,752	7,353,613	0	2,491,828	2,491,828
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306	Regulatory Debit - AMI Amortization	860,537	0	860,537	860,537	0	860,537	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti:	327,621	0	327,621	327,621	0	327,621	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	56,094	250,000	306,094	45,029	177,400	222,429	11,065	72,600	83,665
99 407314	Regulatory Debit - FISERVE Amortization	542,896	0	542,896	384,562	0	384,562	158,334	0	158,334
99 407319	AFUDC Equity DFIT Deferral	18,611	0	18,611	0	0	0	18,611	0	18,611
99 407332	Existing Meters/ERTs Excess Depreciation Deferr:	13,891	0	13,891	13,891	0	13,891	0	0	0
99 407347	COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407407	Reg. Credits-Amortization Depreciation Benefit	(894,263)	0	(894,263)	0	0	0	(894,263)	0	(894,263)
99 407419	Amortization AFUDC Equity Tax Credit	(921,948)	0	(921,948)	(489,577)	0	(489,577)	(432,371)	0	(432,371)
99 407436	Regulatory Deferral - AMI	(287,233)	0	(287,233)	(287,233)	0	(287,233)	0	0	0
99 407447	Regulatory Deferral - COVID-19	180,050	0	180,050	180,050	0	180,050	0	0	0
G-OTX	Taxes Other Than FIT--A&G	601,007	1,146,752	1,747,759	437,559	829,870	1,267,429	163,448	316,882	480,330
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	5,240,445	15,299,344	20,539,789	6,056,344	11,068,158	17,124,502	(815,899)	4,231,186	3,415,287
	TOTAL ADMIN & GENERAL EXPENSES	9,141,823	41,991,245	51,133,068	9,050,729	30,384,285	39,435,014	91,094	11,606,960	11,698,054
	TOTAL EXPENSES BEFORE FIT	265,945,934	56,084,157	322,030,091	187,073,613	39,967,935	227,041,548	78,872,321	16,116,222	94,988,543
	NET OPERATING INCOME (LOSS) BEFORE FIT			39,596,859			27,133,303			12,463,556
G-FIT	FEDERAL INCOME TAX			(5,239,811)			(3,590,115)			(1,649,696)
G-FIT	DEFERRED FEDERAL INCOME TAX			21,145			(995,016)			1,016,161
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			44,815,525			31,718,434			13,097,091

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers	100.000%	65.489%	34.511%
G-ALL 3	Direct Distribution Operating Expense	100.000%	71.235%	28.765%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL 10	Actual Annual Throughput	100.000%	67.096%	32.904%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended August 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	204,373	540,832	745,205	204,373	391,384	595,757	0	149,448	149,448
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,732,797	0	3,732,797	1,892,203	0	1,892,203
4	495100	Entitlement Penalties	0	78,279	78,279	0	56,648	56,648	0	21,631	21,631
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	735,018	0	735,018	1,431,735	0	1,431,735	(696,717)	0	(696,717)
4	495329	Amortization Res Decoupling Deferral	(837,283)	0	(837,283)	(1,200,362)	0	(1,200,362)	363,079	0	363,079
4	495338	Non-Res Decoupling Deferred Rev	1,114,981	0	1,114,981	1,032,078	0	1,032,078	82,903	0	82,903
4	495339	Amortization Non-Res Decoupling	(334,732)	0	(334,732)	(469,620)	0	(469,620)	134,888	0	134,888
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	6,507,357	619,111	7,126,468	4,731,001	448,032	5,179,033	1,776,356	171,079	1,947,435

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended August 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	220,949,943	0	220,949,943	147,200,871	0	147,200,871	73,749,072	0	73,749,072
1	804001	Pipeline Demand Costs	27,598,193	0	27,598,193	18,879,326	0	18,879,326	8,718,867	0	8,718,867
1	804002	Transport Variable Charges	295,740	0	295,740	202,194	0	202,194	93,546	0	93,546
6	804010	Gas Costs - Fixed Hedge	62,930	0	62,930	35,388	0	35,388	27,542	0	27,542
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	499,110	0	499,110	331,709	0	331,709	167,401	0	167,401
6	804018	Merchandise Processing Fee	142,862	0	142,862	94,640	0	94,640	48,222	0	48,222
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(28,581,981)	0	(28,581,981)	(18,933,255)	0	(18,933,255)	(9,648,726)	0	(9,648,726)
6	804700	Gas Costs - Offsystem Bookout	133,199	0	133,199	90,296	0	90,296	42,903	0	42,903
6	804711	Gas Costs - Offsystem Bookout Offset	(133,199)	0	(133,199)	(90,296)	0	(90,296)	(42,903)	0	(42,903)
6	804730	Gas Costs - Intracompany LDC Gas	6,710,352	0	6,710,352	4,440,921	0	4,440,921	2,269,431	0	2,269,431
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	5,423,773	0	5,423,773	3,980,108	0	3,980,108	1,443,665	0	1,443,665
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(28,214,687)	0	(28,214,687)	(20,372,255)	0	(20,372,255)	(7,842,432)	0	(7,842,432)
		TOTAL PURCHASED GAS COSTS	204,886,235	0	204,886,235	135,859,647	0	135,859,647	69,026,588	0	69,026,588

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended August 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	121,807	84,219	206,026	67,491	55,154	122,645	54,316	29,065	83,381
99	908600	Public Purpose Tariff Rider Expense Offset	11,151,369	0	11,151,369	9,618,827	0	9,618,827	1,532,542	0	1,532,542
99	908610	Limited Income Tax Refund Program	105,046	0	105,046	105,046	0	105,046	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(41,576)	0	(41,576)	(35,921)	0	(35,921)	(5,655)	0	(5,655)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			11,336,646	84,219	11,420,865	9,755,443	55,154	9,810,597	1,581,203	29,065	1,610,268

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.60%	54.60%
2	Cost of Debt		4.681%	4.685%
	Total Cost of Debt		2.556%	2.558%
	Total Weighted Cost		2.556%	2.558%
G-APL	Net Rate Base	720,825,390	515,456,111	205,369,279
	Interest Deduction for FIT Calculation	18,428,404	13,175,058	5,253,346
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 August 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	361,626,950	254,174,851	107,452,099
G-OPS	Operating & Maintenance Expense	257,742,690	176,339,425	81,403,265
G-OPS	Book Deprec/Amort and Reg Amortizations	41,641,949	31,709,488	9,932,461
G-OTX	Taxes Other than FIT	22,645,452	18,992,635	3,652,817
	Net Operating Income Before FIT	39,596,859	27,133,303	12,463,556
G-INT	Less: Interest Expense	18,428,404	13,175,058	5,253,346
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,675)	0	(4,675)
G-SCM	Schedule M Adjustments	(46,115,260)	(31,054,031)	(15,061,229)
	Taxable Net Operating Income	(24,951,480)	(17,095,786)	(7,855,694)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,239,811)	(3,590,115)	(1,649,696)
G-DTE	Deferred FIT	7,298,928	5,264,876	2,034,052
G-DTE	Customer Tax Credit Amortization	(7,277,783)	(6,259,892)	(1,017,891)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(5,218,666)	(4,585,131)	(633,535)
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 August 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	24,686,674	14,674,377	39,361,051	17,775,026	10,587,541	28,362,567	6,911,648	4,086,836	10,998,484
12	997001	Contributions In Aid of Construction	0	1,645,778	1,645,778	0	1,167,844	1,167,844	0	477,934	477,934
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	363,825	363,825	0	258,170	258,170	0	105,655	105,655
99	997010	Deferred Gas Credit and Refunds	(22,790,914)	0	(22,790,914)	(16,392,147)	0	(16,392,147)	(6,398,767)	0	(6,398,767)
12	997016	Redemption Expense Amortization	0	61,590	61,590	0	43,704	43,704	0	17,886	17,886
99	997018	DSM Tariff Rider	(1,936,420)	3,237	(1,933,183)	(1,200,920)	2,297	(1,198,623)	(735,500)	940	(734,560)
12	997020	FAS87 Current Pension Accrual	0	(1,251,237)	(1,251,237)	0	(887,878)	(887,878)	0	(363,359)	(363,359)
12	997027	Customer Uncollectibles	465,768	(1,079,804)	(614,036)	211,336	(766,229)	(554,893)	254,432	(313,575)	(59,143)
99	997031	Decoupling Mechanism	(677,984)	0	(677,984)	(793,831)	0	(793,831)	115,847	0	115,847
12	997032	Interest Rate Swaps	0	(5,914,256)	(5,914,256)	0	(4,196,756)	(4,196,756)	0	(1,717,500)	(1,717,500)
12	997035	Leases	0	15,800	15,800	0	11,434	11,434	0	4,366	4,366
12	997048	AFUDC	0	(435,212)	(435,212)	0	(308,826)	(308,826)	0	(126,386)	(126,386)
12	997049	Tax Depreciation	0	(38,349,012)	(38,349,012)	0	(27,212,459)	(27,212,459)	0	(11,136,553)	(11,136,553)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(41,576)	0	(41,576)	(35,921)	0	(35,921)	(5,655)	0	(5,655)
12	997080	Book Transportation Depreciation	0	3,586,517	3,586,517	0	2,544,992	2,544,992	0	1,041,525	1,041,525
12	997081	Deferred Compensation	0	(15,748)	(15,748)	0	(11,175)	(11,175)	0	(4,573)	(4,573)
4	997082	Meal Disallowances	0	13,096	13,096	0	9,477	9,477	0	3,619	3,619
12	997083	Paid Time Off	0	243,758	243,758	0	172,971	172,971	0	70,787	70,787
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(9,000,000)	(9,000,000)	0	(6,386,400)	(6,386,400)	0	(2,613,600)	(2,613,600)
99	997105	WA Nat Gas Line Extension	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99	997107	MDM System	914,816	0	914,816	914,816	0	914,816	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	805	0	805	805	0	805	0	0	0
99	997109	Tax Reform Amortization	(805)	0	(805)	(805)	0	(805)	0	0	0
99	997110	FISERVE	542,896	85,407	628,303	384,562	60,605	445,167	158,334	24,802	183,136
12	997111	Capitalized Transportation	0	(67,034)	(67,034)	0	(47,567)	(47,567)	0	(19,467)	(19,467)
12	997114	AFUDC Debt CWIP	0	116,258	116,258	0	82,497	82,497	0	33,761	33,761
12	997115	AFUDC Equity DFIR Deferral	(903,337)	0	(903,337)	(489,577)	0	(489,577)	(413,760)	0	(413,760)
12	997118	Depreciation Study Deferral	(894,263)	0	(894,263)	0	0	0	(894,263)	0	(894,263)
12	997119	AFUDC Tax CPI	0	506,732	506,732	0	359,577	359,577	0	147,155	147,155
12	997120	Transportation Tax Disallowance	0	23,498	23,498	0	16,674	16,674	0	6,824	6,824
12	997125	COVID-19	175,537	0	175,537	175,537	0	175,537	0	0	0
12	997126	Prepaid Expenses	0	(8,904)	(8,904)	0	(6,318)	(6,318)	0	(2,586)	(2,586)
12	997127	CARES Act SS Deferral	0	(424,879)	(424,879)	0	(301,494)	(301,494)	0	(123,385)	(123,385)
12	997128	Meters Expensed	0	(6,884,887)	(6,884,887)	0	(4,885,516)	(4,885,516)	0	(1,999,371)	(1,999,371)
12	997129	Mixed Service Costs (IDD#5)	0	(5,700,000)	(5,700,000)	0	(4,044,720)	(4,044,720)	0	(1,655,280)	(1,655,280)
TOTAL SCHEDULE M ADJUSTMENTS			1,675,840	(47,791,100)	(46,115,260)	2,683,524	(33,737,555)	(31,054,031)	(1,007,684)	(14,053,545)	(15,061,229)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers	100.000%	65.489%	34.511%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	67.096%	32.904%
G-ALL	11	Book Depreciation	100.000%	71.187%	28.813%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.960%	29.040%
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 August 31, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	3,574,482	2,536,452	1,038,030
99	410100	Deferred Federal Income Tax Exp	5,362,282	3,765,260	1,597,022
		SUBTOTAL	8,936,764	6,301,712	2,635,052
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,194,853)	(1,557,435)	(637,418)
99	411100	Deferred Federal Income Tax Exp	(1,042,526)	(596,384)	(446,142)
		SUBTOTAL	(3,237,379)	(2,153,819)	(1,083,560)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,599,543	1,116,983	482,560
		SUBTOTAL	1,599,543	1,116,983	482,560
		Total Deferred Federal Income Tax Expense	7,298,928	5,264,876	2,034,052
99	411193	Customer Tax Credit Amortization	(7,277,783)	(6,259,892)	(1,017,891)
		SUBTOTAL	(7,277,783)	(6,259,892)	(1,017,891)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.960%	29.040%
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 August 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	7,369,722	0	7,369,722	7,369,722	0	7,369,722	0	0	0
99	408120	Municipal Occupation & License Tax	8,064,942	0	8,064,942	6,718,504	0	6,718,504	1,346,438	0	1,346,438
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	5,171,629	0	5,171,629	3,425,798	0	3,425,798	1,745,831	0	1,745,831
99	409100	State Income Tax	(12,665)	0	(12,665)	220	0	220	(12,885)	0	(12,885)
99	411410	State Income Tax-ITC Deferred	10	0	10	0	0	0	10	0	10
99	411420	State Income Tax-ITC Amortization	(4,685)	0	(4,685)	0	0	0	(4,685)	0	(4,685)
		TOTAL DISTRIBUTION TAX	20,588,953	0	20,588,953	17,514,244	0	17,514,244	3,074,709	0	3,074,709
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	601,007	1,146,752	1,747,759	437,559	829,870	1,267,429	163,448	316,882	480,330
		TOTAL A&G TAX	601,007	1,146,752	1,747,759	437,559	829,870	1,267,429	163,448	316,882	480,330
		TOTAL TAXES OTHER THAN FIT	21,189,960	1,455,492	22,645,452	17,951,803	1,040,832	18,992,635	3,238,157	414,660	3,652,817

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
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RESULTS OF OPERATIONS	
GAS UTILITY PLANT	
For Twelve Months Ended August 31, 2022	
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	57,735,575	61,920,976	4,185,401	41,781,504	45,966,905	0	15,954,071	15,954,071
TOTAL INTANGIBLE PLANT			5,979,512	59,037,579	65,017,091	5,207,995	42,723,725	47,931,720	771,517	16,313,854	17,085,371
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	2,693,211	2,693,211	0	1,840,271	1,840,271	0	852,940	852,940
1	352XXX	Wells	0	23,314,347	23,314,347	0	15,930,693	15,930,693	0	7,383,654	7,383,654
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	15,208,975	15,208,975	0	10,392,293	10,392,293	0	4,816,682	4,816,682
1	355000	Measuring & Regulating Equipment	0	1,817,575	1,817,575	0	1,241,949	1,241,949	0	575,626	575,626
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,831,449	2,831,449	0	1,934,729	1,934,729	0	896,720	896,720
TOTAL UNDERGROUND STORAGE PLANT			0	49,761,491	49,761,491	0	34,034,835	34,034,835	0	15,726,656	15,726,656
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	682,140	0	682,140	502,159	0	502,159	179,981	0	179,981
6	375000	Structures & Improvements	1,580,845	0	1,580,845	931,350	0	931,350	649,495	0	649,495
6	376000	Mains	456,175,197	2,518,937	458,694,134	306,995,064	1,690,106	308,685,170	149,180,133	828,831	150,008,964
6	378000	Measuring & Reg Station Equip-General	7,417,017	0	7,417,017	4,753,965	0	4,753,965	2,663,052	0	2,663,052
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	333,608,848	0	333,608,848	229,450,096	0	229,450,096	104,158,752	0	104,158,752
6	381XXX	Meters	114,872,644	0	114,872,644	82,698,553	0	82,698,553	32,174,091	0	32,174,091
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	4,065,595	0	4,065,595	3,007,709	0	3,007,709	1,057,886	0	1,057,886
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			925,297,955	2,518,937	927,816,892	630,340,886	1,690,106	632,030,992	294,957,069	828,831	295,785,900
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	29,502,472	28,478,041	57,980,513	27,761,748	20,608,704	48,370,452	1,740,724	7,869,337	9,610,061
4	391XXX	Office Furniture & Equipment	1,440,063	14,784,905	16,224,968	1,437,857	10,699,392	12,137,249	2,206	4,085,513	4,087,719
4	392XXX	Transportation Equipment	13,850,885	5,169,031	19,019,916	10,357,108	3,740,673	14,097,781	3,493,777	1,428,358	4,922,135
4	393000	Stores Equipment	377,970	1,051,183	1,429,153	322,030	760,710	1,082,740	55,940	290,473	346,413
4	394000	Tools, Shop & Garage Equipment	3,311,376	7,763,846	11,075,222	2,676,978	5,618,462	8,295,440	634,398	2,145,384	2,779,782
4	395XXX	Laboratory Equipment	106,253	556,115	662,368	106,253	402,444	508,697	0	153,671	153,671
4	396XXX	Power Operated Equipment	3,470,110	1,068,654	4,538,764	2,581,299	773,353	3,354,652	888,811	295,301	1,184,112
4	397XXX	Communications Equipment	4,695,996	18,889,774	23,585,770	3,577,551	13,669,963	17,247,514	1,118,445	5,219,811	6,338,256
4	398000	Miscellaneous Equipment	1,914	143,097	145,011	0	103,555	103,555	1,914	39,542	41,456
TOTAL GENERAL PLANT			60,123,817	80,464,481	140,588,298	52,090,005	58,229,732	110,319,737	8,033,812	22,234,749	30,268,561

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended August 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	991,401,284	191,782,488	1,183,183,772	687,638,886	136,678,398	824,317,284	303,762,398	55,104,090	358,866,488
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,961,447)	(18,961,447)	0	(12,956,357)	(12,956,357)	0	(6,005,090)	(6,005,090)
G-ADEP		Distribution Plant	(281,449,227)	(2,004,359)	(283,453,586)	(181,918,016)	(1,344,845)	(183,262,861)	(99,531,211)	(659,514)	(100,190,725)
G-ADEP		General Plant	(18,684,695)	(27,308,504)	(45,993,199)	(14,657,315)	(19,762,345)	(34,419,660)	(4,027,380)	(7,546,159)	(11,573,539)
		TOTAL ACCUMULATED DEPRECIATION	(300,133,922)	(48,274,310)	(348,408,232)	(196,575,331)	(34,063,547)	(230,638,878)	(103,558,591)	(14,210,763)	(117,769,354)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(462,431)	(1,022,403)	(1,484,834)	(307,314)	(739,883)	(1,047,197)	(155,117)	(282,520)	(437,637)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,193,252)	(28,374,866)	(31,568,118)	(3,193,252)	(20,534,039)	(23,727,291)	0	(7,840,827)	(7,840,827)
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	(3,655,683)	(29,397,269)	(33,052,952)	(3,500,566)	(21,273,922)	(24,774,488)	(155,117)	(8,123,347)	(8,278,464)
		TOTAL ACCUMULATED DEPR/AMORT	(303,789,605)	(77,671,579)	(381,461,184)	(200,075,897)	(55,337,469)	(255,413,366)	(103,713,708)	(22,334,110)	(126,047,818)
		NET GAS UTILITY PLANT before DFIT	687,611,679	114,110,909	801,722,588	487,562,989	81,340,929	568,903,918	200,048,690	32,769,980	232,818,670
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,775,120)	(103,775,120)	0	(73,638,825)	(73,638,825)	0	(30,136,295)	(30,136,295)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,420,720)	(15,420,720)	0	(11,156,864)	(11,156,864)	0	(4,263,856)	(4,263,856)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(863,370)	(863,370)	0	(624,795)	(624,795)	0	(238,575)	(238,575)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	80,907	80,907	0	58,550	58,550	0	22,357	22,357
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(272,793)	(272,793)	0	(193,574)	(193,574)	0	(79,219)	(79,219)
		TOTAL ACCUMULATED DFIT	0	(120,251,096)	(120,251,096)	0	(85,555,508)	(85,555,508)	0	(34,695,588)	(34,695,588)
		NET GAS UTILITY PLANT	687,611,679	(6,140,187)	681,471,492	487,562,989	(4,214,579)	483,348,410	200,048,690	(1,925,608)	198,123,082

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	67.096%	32.904%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.960%	29.040%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended August 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	687,611,679	(6,140,187)	681,471,492	487,562,989	(4,214,579)	483,348,410	200,048,690	(1,925,608)	198,123,082
	OTHER ADJUSTMENTS:									
4	108121 AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332 Regulatory Asset - AFUDC	1,285,422	2,063,704	3,349,126	783,175	1,493,441	2,276,616	502,247	570,263	1,072,510
4	182318 Accumulated Amortization - AFUDC	(268,490)	(803,808)	(1,072,298)	(196,759)	(581,704)	(778,463)	(71,731)	(222,104)	(293,835)
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,916,036	3,916,036	0	1,815,028	1,815,028
1	164100 Gas Inventory--Jackson Prairie	0	37,292,459	37,292,459	0	25,481,937	25,481,937	0	11,810,522	11,810,522
1	164115 Gas Inventory--Clay Basin	0	(634)	(634)	0	(459)	(459)	0	(175)	(175)
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,511,730	0	3,511,730	3,511,730	0	3,511,730	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	8,364,638	0	8,364,638	8,364,638	0	8,364,638	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(1,631,549)	0	(1,631,549)	(1,631,549)	0	(1,631,549)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(33,108,548)	0	(33,108,548)	(21,697,324)	0	(21,697,324)	(11,411,224)	0	(11,411,224)
99	190393 ADFIT-Customer Tax Credit	6,952,795	0	6,952,795	4,556,438	0	4,556,438	2,396,357	0	2,396,357
99	235199 Customer Deposits	(865)	0	(865)	(865)	0	(865)	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	5,039,933	0	5,039,933	5,039,933	0	5,039,933	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,058,386)	0	(1,058,386)	(1,058,386)	0	(1,058,386)	0	0	0
C-WKC	Working Capital	5,984,433	0	5,984,433	4,127,419	0	4,127,419	1,857,014	0	1,857,014
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(4,928,887)	44,282,785	39,353,898	1,798,450	30,309,251	32,107,701	(6,727,337)	13,973,534	7,246,197
	NET RATE BASE	682,682,792	38,142,598	720,825,390	489,361,439	26,094,672	515,456,111	193,321,353	12,047,926	205,369,279

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

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	6 Actual Therms Purchased	67.096%	32.904%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended August 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	259,142	259,142												
Total Production/Transmission	1,177,541	1,177,541												
Distribution														
Franchises (302000) ED-WA	108,067	108,067												
Misc Intangible Plt (303000) ED-WA	5,866	5,866												
Total Distribution	113,933	113,933												
General Plant - 303000														
7,4 CD-AA	414,833	293,266	83,913	37,654		83,913	83,913		60,725	60,725		23,188	23,188	
9,4 CD-AN	9,729	7,557	2,172			2,172	2,172		1,572	1,572		600	600	
GD-ID	14,795		14,795		14,795		14,795				14,795		14,795	
GD-WA	24,862		24,862		24,862		24,862	24,862		24,862				
GD-OR	8,065			8,065										
Total General Plant - 303000	472,284	300,823	125,742	45,719	39,657	86,085	125,742	24,862	62,297	87,159	14,795	23,788	38,583	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	44,136,407	31,202,233	8,927,912	4,006,262		8,927,912	8,927,912		6,460,862	6,460,862		2,467,050	2,467,050	
9,4 CD-AN	126,631	98,364	28,267			28,267	28,267		20,456	20,456		7,811	7,811	
9,4 CD-ID	0	0	0		0		0				0		0	
9,4 CD-WA	3,708,723	2,880,862	827,861		827,861		827,861	827,861		827,861			0	
ED-AN	5,553,688	5,553,688												
ED-ID	0	0												
ED-WA	883,155	883,155												
8,4 GD-AA	89,329		61,401	27,928		61,401	61,401		44,434	44,434		16,967	16,967	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX	54,497,933	40,618,302	9,845,441	4,034,190	827,861	9,017,580	9,845,441	827,861	6,525,752	7,353,613	0	2,491,828	2,491,828	
Gas Underground Storage														
1 GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0	
General Plant - 390200, 396200														
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0	
4 ED-AN	422,546	422,546												
GD-OR	0			0										
Total General Plant- 390200, 396200	422,546	422,546	0	0	0	0	0	0	0	0	0	0	0	
Total Amortization Expense	56,684,237	42,633,145	9,971,183	4,079,909	867,518	9,103,665	9,971,183	852,723	6,588,049	7,440,772	14,795	2,515,616	2,530,411	

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended August 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)	(76,652,588)	(76,652,588)												
Steam (ED-ID)	(94,330,125)	(94,330,125)												
Steam (ED-WA)	(182,195,209)	(182,195,209)												
Hydro (ED-AN)	(183,555,431)	(183,555,431)												
Other (ED-AN)	(165,904,954)	(165,904,954)												
Total Electric Production	(702,638,307)	(702,638,307)												
Electric Transmission														
ED-AN	(236,379,303)	(236,379,303)												
ED-ID	(10,506,862)	(10,506,862)												
ED-WA	(16,549,204)	(16,549,204)												
Total Electric Transmission	(263,435,369)	(263,435,369)												
Electric Distribution														
ED-AN	(467,126)	(467,126)												
ED-ID	(272,173,404)	(272,173,404)												
ED-WA	(446,947,151)	(446,947,151)												
Total Electric Distribution	(719,587,681)	(719,587,681)												
Gas Underground Storage														
1 GD-AN	(18,961,447)		(18,961,447)			(18,961,447)	(18,961,447)		(12,956,357)	(12,956,357)		(6,005,090)	(6,005,090)	
GD-OR	(1,600,830)			(1,600,830)										
Total Gas Underground Storage	(20,562,277)		(18,961,447)	(1,600,830)		(18,961,447)	(18,961,447)		(12,956,357)	(12,956,357)		(6,005,090)	(6,005,090)	
Gas Distribution														
6 GD-AN	(2,004,359)		(2,004,359)			(2,004,359)	(2,004,359)		(1,344,845)	(1,344,845)		(659,514)	(659,514)	
GD-ID	(99,531,211)		(99,531,211)			(99,531,211)	(99,531,211)				(99,531,211)		(99,531,211)	
GD-WA	(181,918,016)		(181,918,016)			(181,918,016)	(181,918,016)	(181,918,016)		(181,918,016)				
GD-OR	(137,342,738)			(137,342,738)										
Total Gas Distribution	(420,796,324)		(283,453,586)	(137,342,738)		(281,449,227)	(2,004,359)	(283,453,586)	(181,918,016)	(1,344,845)	(183,262,861)	(99,531,211)	(659,514)	(100,190,725)
General Plant														
ED-AN	(39,491,341)	(39,491,341)												
ED-ID	(13,239,476)	(13,239,476)												
ED-WA	(25,298,534)	(25,298,534)												
7,4 CD-AA	(97,991,727)	(69,275,251)	(19,821,767)	(8,894,709)		(19,821,767)	(19,821,767)		(14,344,418)	(14,344,418)		(5,477,349)	(5,477,349)	
9,4 CD-AN	(8,451,066)	(6,564,619)	(1,886,447)			(1,886,447)	(1,886,447)		(1,365,165)	(1,365,165)		(521,282)	(521,282)	
9 CD-ID	(7,501,456)	(5,826,981)	(1,674,475)			(1,674,475)	(1,674,475)				(1,674,475)		(1,674,475)	
9 CD-WA	(11,034,874)	(8,571,669)	(2,463,205)			(2,463,205)	(2,463,205)	(2,463,205)		(2,463,205)				
8,4 GD-AA	(2,498,528)		(1,717,388)	(781,140)		(1,717,388)	(1,717,388)		(1,242,822)	(1,242,822)		(474,566)	(474,566)	
4 GD-AN	(3,882,902)		(3,882,902)			(3,882,902)	(3,882,902)		(2,809,940)	(2,809,940)		(1,072,962)	(1,072,962)	
GD-ID	(2,352,905)		(2,352,905)			(2,352,905)	(2,352,905)				(2,352,905)		(2,352,905)	
GD-WA	(12,194,110)		(12,194,110)			(12,194,110)	(12,194,110)	(12,194,110)		(12,194,110)				
GD-OR	(5,650,115)			(5,650,115)										
Total General Plant	(229,587,034)	(168,267,871)	(45,993,199)	(15,325,964)		(18,684,695)	(27,308,504)	(45,993,199)	(14,657,315)	(19,762,345)	(34,419,660)	(4,027,380)	(7,546,159)	(11,573,539)
Total Accumulated Depreciation	(2,356,606,992)	(1,853,929,228)	(348,408,232)	(154,269,532)		(300,133,922)	(48,274,310)	(348,408,232)	(196,575,331)	(34,063,547)	(230,638,878)	(103,558,591)	(14,210,763)	(117,769,354)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		70.695%	20.228%	9.077%	1 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor		0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor		77.679%	22.321%	0.000%	6 Actual Therms Purchased	67.096%	32.904%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended August 31, 2022
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	(15,345,620)	(15,345,620)											
Misc Intangible Plt (303000)	ED-AN	(2,732,689)	(2,732,689)											
Total Production/Transmission		(18,078,309)	(18,078,309)											
Distribution														
Franchises (302000)	ED-WA	(357,272)	(357,272)											
Misc Intangible Plt (303000)	ED-WA	(64,182)	(64,182)											
Total Distribution		(421,454)	(421,454)											
General Plant - 303000														
7,4	CD-AA	(4,897,510)	(3,462,295)	(990,668)	(444,547)		(990,668)	(990,668)		(716,917)	(716,917)		(273,751)	(273,751)
9,4	CD-AN	(142,170)	(110,435)	(31,735)			(31,735)	(31,735)		(22,966)	(22,966)		(8,769)	(8,769)
	GD-ID	(155,117)		(155,117)			(155,117)	(155,117)					(155,117)	(155,117)
	GD-WA	(307,314)		(307,314)			(307,314)	(307,314)		(307,314)	(307,314)			
	GD-OR	(126,312)			(126,312)									
Total General Plant - 303000		(5,628,423)	(3,572,730)	(1,484,834)	(570,859)	(462,431)	(1,022,403)	(1,484,834)	(307,314)	(739,883)	(1,047,197)	(155,117)	(282,520)	(437,637)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(139,087,645)	(98,328,009)	(28,134,650)	(12,624,986)		(28,134,650)	(28,134,650)		(20,360,202)	(20,360,202)		(7,774,448)	(7,774,448)
9,4	CD-AN	(353,229)	(274,381)	(78,848)			(78,848)	(78,848)		(57,060)	(57,060)		(21,788)	(21,788)
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	(14,305,403)	(11,112,151)	(3,193,252)			(3,193,252)	(3,193,252)		(3,193,252)	(3,193,252)		0	0
	ED-AN	(14,758,646)	(14,758,646)											
	ED-ID	0	0											
	ED-WA	(1,701,568)	(1,701,568)											
8,4	GD-AA	(234,765)		(161,368)	(73,397)		(161,368)	(161,368)		(116,777)	(116,777)		(44,591)	(44,591)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(170,441,256)	(126,174,755)	(31,568,118)	(12,698,383)	(3,193,252)	(28,374,866)	(31,568,118)	(3,193,252)	(20,534,039)	(23,727,291)	0	(7,840,827)	(7,840,827)
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
9	CD-WA	0	0	0			0	0		0	0		0	0
4	ED-AN	(1,018,995)	(1,018,995)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,018,995)	(1,018,995)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(195,588,437)	(149,266,243)	(33,052,952)	(13,269,242)	(3,655,683)	(29,397,269)	(33,052,952)	(3,500,566)	(21,273,922)	(24,774,488)	(155,117)	(8,123,347)	(8,278,464)

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 August 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	
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	25,049,398	0	0	0	0	25,049,398	0	0	25,049,398	0	0	
99		GD-OR / AS	4,278,595	0	0	0	0	0	0	0	4,278,595	0	4,278,595	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,948,288	0	0	91,159,992	91,159,992	0	0	26,083,660	26,083,660	0	11,704,636	
9		CD-WA / ID / AN	30,675,816	9,438,667	6,057,521	8,332,173	23,828,361	2,712,350	1,740,724	2,394,381	6,847,455	0	0	
		TOTAL ACCOUNT	209,228,934	17,733,618	8,895,337	108,636,235	135,265,190	27,761,748	1,740,724	28,478,041	57,980,513	4,278,595	11,704,636	15,983,231
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,863,761	834,355	7,798	2,021,608	2,863,761	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	
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	71,644,612	0	0	50,649,159	50,649,159	0	0	14,492,272	14,492,272	0	6,503,181	
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	80,802,943	5,026,693	15,473	52,919,992	57,962,158	1,437,857	2,206	14,784,905	16,224,968	12,109	6,603,708	6,615,817
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	59,164,487	25,858,603	11,994,003	21,311,881	59,164,487	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,797,276	0	0	0	0	9,869,046	3,223,946	2,704,284	15,797,276	0	0	
99		GD-OR / AS	4,705,992	0	0	0	0	0	0	0	4,705,992	0	4,705,992	
8		GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	
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	7,276,493	1,698,398	938,981	3,014,855	5,652,234	488,062	269,831	866,366	1,624,259	0	0	
		TOTAL ACCOUNT	94,613,012	27,557,001	12,932,984	29,679,462	70,169,447	10,357,108	3,493,777	5,169,031	19,019,916	4,705,992	717,657	5,423,649

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 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	5,394,978	346,865	194,665	3,649,181	4,190,711	99,677	55,940	1,048,650	1,204,267	0	0	0	
		TOTAL ACCOUNT	6,123,429	405,731	194,665	4,071,951	4,672,347	322,030	55,940	1,051,183	1,429,153	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,863,037	1,309,852	443,893	6,109,292	7,863,037	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,590,040	0	0	0	0	2,671,171	417,933	500,936	3,590,040	0	0	0	
99		GD-OR / AS	1,039,885	0	0	0	0	0	0	0	0	1,039,885	0	1,039,885	
8		GD-AA	5,723,999	0	0	0	0	0	0	3,934,448	3,934,448	0	1,789,551	1,789,551	
7		CD-AA	15,317,160	0	0	10,828,466	10,828,466	0	0	3,098,355	3,098,355	0	1,390,339	1,390,339	
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	35,560,729	1,330,062	1,197,166	17,738,503	20,265,731	2,676,979	634,398	7,763,846	11,075,223	1,039,885	3,179,890	4,219,775	
	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	3,176,331	400,088	15,791	2,760,452	3,176,331	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	5,118,481	400,088	15,791	3,813,716	4,229,595	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 August 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	28,466,303	13,016,780	8,291,584	7,157,939	28,466,303	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,105,582	0	0	0	0	2,508,958	776,035	820,589	4,105,582	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	34,605,908	13,268,522	8,684,032	8,022,784	29,975,338	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	47,477,668	12,634,729	6,529,133	28,313,806	47,477,668	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	894,188	0	0	0	0	601,790	290,445	1,953	894,188	0	0	0	
99		GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626	
8		GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	76,065	
7		CD-AA	90,472,743	0	0	63,959,706	63,959,706	0	0	18,300,826	18,300,826	0	8,212,211	8,212,211	
9		CD-WA / ID / AN	18,920,894	10,355,309	2,881,344	1,460,719	14,697,372	2,975,761	828,000	419,761	4,223,522	0	0	0	
		TOTAL ACCOUNT	158,763,417	22,990,038	9,410,477	93,734,231	126,134,746	3,577,551	1,118,445	18,889,773	23,585,769	754,626	8,288,276	9,042,902	
	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	699,705	0	0	494,657	494,657	0	0	141,536	141,536	0	63,512	63,512	
9		CD-WA / ID / AN	12,825	0	6,659	3,303	9,962	0	1,914	949	2,863	0	0	0	
		TOTAL ACCOUNT	1,003,213	0	13,505	771,816	785,321	0	1,914	143,096	145,010	9,092	63,790	72,882	
		TOTAL GENERAL PLANT	644,650,060	89,523,564	42,061,336	328,850,801	460,435,701	52,090,008	8,033,812	80,464,481	140,588,301	11,729,028	31,897,030	43,626,058	

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 August 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	27,591,365	3,729,548	0	23,861,817	27,591,365	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	128,839,747	0	0	91,083,259	91,083,259	0	0	26,061,704	26,061,704	0	11,694,784	
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	157,642,116	3,859,029	0	115,410,982	119,270,011	37,208	0	26,501,137	26,538,345	0	11,833,760	11,833,760
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,311,711	0	0	3,311,711	3,311,711	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	15,771,513	0	0	11,149,671	11,149,671	0	0	3,190,262	3,190,262	0	1,431,580	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	19,083,224	0	0	14,461,382	14,461,382	0	0	3,190,262	3,190,262	0	1,431,580	1,431,580
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,805,369	0	0	7,805,369	7,805,369	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	7,805,369	0	0	7,805,369	7,805,369	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 August 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	11,203,788	0	0	7,920,518	7,920,518	0	0	2,266,302	2,266,302	0	1,016,968	1,016,968
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	11,302,232	0	0	8,018,962	8,018,962	0	0	2,266,302	2,266,302	0	1,016,968	1,016,968
	TOTAL		364,256,699	20,393,509	0	252,005,604	272,399,113	5,207,995	771,517	59,037,579	65,017,091	425,951	26,414,544	26,840,495

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 August 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	(75,303,989)	(53,236,155)	(15,232,491)	(6,835,343)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(843,247)	(655,017)	(188,230)	0
7	282919 CD-AA	(4,268,192)	(3,017,398)	(863,370)	(387,424)
7	283750 CD-AA	399,976	282,763	80,907	36,306
	Total	(80,015,452)	(56,625,807)	(16,203,184)	(7,186,461)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended August 31, 2022
 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	5,709,846	5,709,846	0	0	0	0	5,709,846
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	222	222	0	0	0	0	222
7/4	154550 Supply Chain Average Cost Variance	0	0	(557)	(557)	0	0	0	0	(557)
7/4	154560 Supply Chain Invoice Price Variance	0	0	67	67	0	0	0	0	67
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	73,644,588	31,246,541	0	104,891,129	69,517,169	29,389,527	4,127,419	1,857,014	0
TOTAL		73,644,588	31,246,541	5,709,578	110,600,707	69,517,169	29,389,527	4,127,419	1,857,014	5,709,578

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%