

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended June 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	45,539,510	32,090,758	13,448,752
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>45,539,510</u>	<u>32,090,758</u>	<u>13,448,752</u>
G-APL	Gas Net Adjusted Rate Base	<u>686,975,391</u>	<u>489,537,514</u>	<u>197,437,877</u>
	RATE OF RETURN	<u>6.629%</u>	<u>6.555%</u>	<u>6.812%</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 June 30, 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	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	07-01-2021 thru 06-30-2022	13,266,572 100.000%	9,501,867 71.623%	3,764,705 28.377%
	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	07-01-2021 thru 06-30-2022	304,176,574 100.000%	204,243,408 67.146%	99,933,166 32.854%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 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%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended June 30, 2022
 Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 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	07-01-2021 thru 06-30-2022	29,175,186 100.000%	20,756,033 71.143%	8,419,153 28.857%	
12	Net Gas Plant (before ADFIT) Percent	6-01-2022 thru 06-30-2022	794,075,282 100.000%	562,147,356 70.793%	231,927,926 29.207%	
13	G-PLT Net Gas General Plant Percent	6-01-2022 thru 06-30-2022	94,828,209 100.000%	76,116,688 80.268%	18,711,521 19.732%	
14	Net Allocated Schedule M's Percent	07-01-2021 thru 06-30-2022	-47,850,262 100.000%	-33,674,232 70.374%	-14,176,030 29.626%	
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 June 30, 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	176,734,388	0	176,734,388	124,655,445	0	124,655,445	52,078,943	0	52,078,943
99 4812XX	Commercial - Firm & Interruptible	82,324,299	0	82,324,299	59,514,856	0	59,514,856	22,809,443	0	22,809,443
99 4813XX	Industrial-Firm	3,007,755	0	3,007,755	1,830,490	0	1,830,490	1,177,265	0	1,177,265
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	414,894	0	414,894	382,247	0	382,247	32,647	0	32,647
99 499XXX	Unbilled Revenue	404,133	0	404,133	365,743	0	365,743	38,390	0	38,390
	TOTAL SALES TO ULTIMATE CUSTOMERS	262,885,469	0	262,885,469	186,748,781	0	186,748,781	76,136,688	0	76,136,688
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	81,059,903	0	81,059,903	54,121,739	0	54,121,739	26,938,164	0	26,938,164
4 488000	Miscellaneous Service Revenues	6,969	0	6,969	2,505	0	2,505	4,464	0	4,464
99 4893XX	Transportation Revenues	5,756,045	0	5,756,045	5,161,257	0	5,161,257	594,788	0	594,788
99 493000	Rent from Gas Property	1,000	0	1,000	974	0	974	26	0	26
4 495XXX	Other Gas Revenues	5,570,694	613,567	6,184,261	3,858,407	444,020	4,302,427	1,712,287	169,547	1,881,834
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	92,394,611	613,567	93,008,178	63,144,882	444,020	63,588,902	29,249,729	169,547	29,419,276
	TOTAL GAS REVENUES	355,280,080	613,567	355,893,647	249,893,663	444,020	250,337,683	105,386,417	169,547	105,555,964
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	192,399,263	0	192,399,263	127,940,503	0	127,940,503	64,458,760	0	64,458,760
99 808XXX	Net Natural Gas Storage Transactions	(8,523,254)	0	(8,523,254)	(5,266,019)	0	(5,266,019)	(3,257,235)	0	(3,257,235)
99 811000	Gas Used for Products Extraction	(878,595)	0	(878,595)	(585,751)	0	(585,751)	(292,844)	0	(292,844)
10 813000	Other Gas Expenses	204,278	879,148	1,083,426	204,278	589,873	794,151	0	289,275	289,275
99 813010	Gas Technology Institute (GTI) Expenses	125,475	0	125,475	86,950	0	86,950	38,525	0	38,525
	TOTAL PRODUCTION EXPENSES	183,327,167	879,148	184,206,315	122,379,961	589,873	122,969,834	60,947,206	289,275	61,236,481
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	293	293	0	200	200	0	93	93
1 824000	Other Expenses	0	828,622	828,622	0	566,197	566,197	0	262,425	262,425
1 837000	Other Equipment	0	1,366,871	1,366,871	0	933,983	933,983	0	432,888	432,888
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,195,786	2,195,786	0	1,500,380	1,500,380	0	695,406	695,406
G-DEPX	Depreciation Expense-Underground Storage	0	707,748	707,748	0	483,604	483,604	0	224,144	224,144
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	308,739	308,739	0	210,961	210,961	0	97,778	97,778
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,016,487	1,016,487	0	694,565	694,565	0	321,922	321,922
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,212,273	3,212,273	0	2,194,945	2,194,945	0	1,017,328	1,017,328

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended June 30, 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	793,351	1,499,087	2,292,438	639,076	1,073,691	1,712,767	154,275	425,396	579,671
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,443,442	963,844	4,407,286	2,308,506	690,334	2,998,840	1,134,936	273,510	1,408,446
3	875000	Measuring & Reg Sta Exp-General	165,488	0	165,488	111,226	0	111,226	54,262	0	54,262
3	876000	Measuring & Reg Sta Exp-Industrial	4,626	0	4,626	3,356	0	3,356	1,270	0	1,270
3	877000	Measuring & Reg Sta Exp-City Gate	91,605	0	91,605	43,602	0	43,602	48,003	0	48,003
3	878000	Meter & House Regulator Expenses	729,241	0	729,241	458,576	0	458,576	270,665	0	270,665
3	879000	Customer Installation Expenses	1,564,145	78,857	1,643,002	996,297	56,480	1,052,777	567,848	22,377	590,225
3	880000	Other Expenses	1,492,750	445,693	1,938,443	1,209,824	319,219	1,529,043	282,926	126,474	409,400
3	881000	Rents	32	(19,499)	(19,467)	32	(13,966)	(13,934)	0	(5,533)	(5,533)
	MAINTENANCE										
3	885000	Supervision & Engineering	27,197	3,095	30,292	8,268	2,217	10,485	18,929	878	19,807
3	887000	Mains	1,270,806	0	1,270,806	965,720	0	965,720	305,086	0	305,086
3	889000	Measuring & Reg Sta Exp-General	231,247	31,611	262,858	190,053	22,641	212,694	41,194	8,970	50,164
3	890000	Measuring & Reg Sta Exp-Industrial	20,608	2,617	23,225	12,787	1,874	14,661	7,821	743	8,564
3	891000	Measuring & Reg Sta Exp-City Gate	90,283	7,616	97,899	69,691	5,455	75,146	20,592	2,161	22,753
3	892000	Services	1,817,630	0	1,817,630	1,500,240	0	1,500,240	317,390	0	317,390
3	893000	Meters & House Regulators	1,523,190	725,444	2,248,634	984,419	519,585	1,504,004	538,771	205,859	744,630
3	894000	Other Equipment	932	189,043	189,975	194	135,398	135,592	738	53,645	54,383
	TOTAL DISTRIBUTION OPERATING EXP		13,266,573	3,927,408	17,193,981	9,501,867	2,812,928	12,314,795	3,764,706	1,114,480	4,879,186
G-DEPX		Depreciation Expense-Distribution	21,825,998	57,429	21,883,427	15,131,454	38,561	15,170,015	6,694,544	18,868	6,713,412
G-OTX		Taxes Other Than FIT	20,164,522	0	20,164,522	17,172,534	0	17,172,534	2,991,988	0	2,991,988
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		41,990,520	57,429	42,047,949	32,303,988	38,561	32,342,549	9,686,532	18,868	9,705,400
	TOTAL DISTRIBUTION EXPENSES		55,257,093	3,984,837	59,241,930	41,805,855	2,851,489	44,657,344	13,451,238	1,133,348	14,584,586

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended June 30, 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	101,411	101,411	0	66,406	66,406	0	35,005	35,005
2	902000	Meter Reading Expenses	360,519	89,115	449,634	253,065	58,354	311,419	107,454	30,761	138,215
2	903XXX	Customer Records & Collection Expenses	442,174	4,574,276	5,016,450	203,556	2,995,327	3,198,883	238,618	1,578,949	1,817,567
2	904000	Uncollectible Accounts	472,776	0	472,776	293,501	0	293,501	179,275	0	179,275
2	905000	Misc Customer Accounts	0	78,782	78,782	0	51,588	51,588	0	27,194	27,194
TOTAL CUSTOMER ACCOUNTS EXPENSES			1,275,469	4,843,584	6,119,053	750,122	3,171,675	3,921,797	525,347	1,671,909	2,197,256
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	11,330,661	81,372	11,412,033	9,755,551	53,284	9,808,835	1,575,110	28,088	1,603,198
2	909000	Advertising	99,690	282,143	381,833	74,391	184,753	259,144	25,299	97,390	122,689
2	910000	Misc Customer Service & Info Exp	0	175,131	175,131	0	114,679	114,679	0	60,452	60,452
TOTAL CUSTOMER SERVICE & INFO EXP			11,430,351	538,646	11,968,997	9,829,942	352,716	10,182,658	1,600,409	185,930	1,786,339
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	144,621	9,449,433	9,594,054	104,217	6,838,271	6,942,488	40,404	2,611,162	2,651,566
4	921000	Office Supplies & Expenses	681	1,214,338	1,215,019	681	878,780	879,461	0	335,558	335,558
4	922000	Admin. Expenses Transferred - Credit	0	(16,331)	(16,331)	0	(11,818)	(11,818)	0	(4,513)	(4,513)
4	923000	Outside Services Employed	185,597	3,509,598	3,695,195	100,269	2,539,791	2,640,060	85,328	969,807	1,055,135
4	924000	Property Insurance Premium	0	517,193	517,193	0	374,277	374,277	0	142,916	142,916
4	925XXX	Injuries and Damages	19,658	1,520,302	1,539,960	14,731	1,100,197	1,114,928	4,927	420,105	425,032
4	926XXX	Employee Pensions and Benefits	2,066,538	5,284,188	7,350,726	1,539,991	3,824,008	5,363,999	526,547	1,460,180	1,986,727
4	928000	Regulatory Commission Expenses	662,037	214,350	876,387	511,935	155,119	667,054	150,102	59,231	209,333
4	930000	Miscellaneous General Expenses	30,044	1,352,324	1,382,368	23,280	978,636	1,001,916	6,764	373,688	380,452
4	931000	Rents	0	126,874	126,874	0	91,815	91,815	0	35,059	35,059
4	935000	Maintenance of General Plant	698,404	3,115,276	3,813,680	606,635	2,254,432	2,861,067	91,769	860,844	952,613
TOTAL ADMIN & GEN OPERATING EXP			3,807,580	26,287,545	30,095,125	2,901,739	19,023,508	21,925,247	905,841	7,264,037	8,169,878

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended June 30, 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	1,745,169	4,838,843	6,584,012	1,600,689	3,501,726	5,102,415	144,480	1,337,117	1,481,597
G-AMTX	Amortization Expense - General Plant - 303000	39,647	86,086	125,733	24,860	62,298	87,158	14,787	23,788	38,575
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	828,148	9,019,953	9,848,101	828,149	6,527,470	7,355,619	(1)	2,492,483	2,492,482
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	81,297	0	81,297	0	0	0	81,297	0	81,297
99 407306	Regulatory Debit - AMI Amortization	704,075	0	704,075	704,075	0	704,075	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti:	268,054	0	268,054	268,054	0	268,054	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	55,262	249,958	305,220	44,180	176,953	221,133	11,082	73,005	84,087
99 407314	Regulatory Debit - FISERVE Amortization	599,331	0	599,331	467,386	0	467,386	131,945	0	131,945
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:	41,666	0	41,666	41,666	0	41,666	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	(870,521)	0	(870,521)	0	0	0	(870,521)	0	(870,521)
99 407419	Amortization AFUDC Equity Tax Credit	(852,705)	0	(852,705)	(470,934)	0	(470,934)	(381,771)	0	(381,771)
99 407436	Regulatory Deferral - AMI	(842,047)	0	(842,047)	(842,047)	0	(842,047)	0	0	0
99 407447	Regulatory Deferral - COVID-19	5,276	0	5,276	5,276	0	5,276	0	0	0
G-OTX	Taxes Other Than FIT--A&G	595,192	1,191,314	1,786,506	434,045	862,118	1,296,163	161,147	329,196	490,343
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	4,551,098	15,386,154	19,937,252	5,240,042	11,130,565	16,370,607	(688,944)	4,255,589	3,566,645
	TOTAL ADMIN & GENERAL EXPENSES	8,358,678	41,673,699	50,032,377	8,141,781	30,154,073	38,295,854	216,897	11,519,626	11,736,523
	TOTAL EXPENSES BEFORE FIT	259,648,758	55,132,187	314,780,945	182,907,661	39,314,771	222,222,432	76,741,097	15,817,416	92,558,513
	NET OPERATING INCOME (LOSS) BEFORE FIT			41,112,702			28,115,251			12,997,451
G-FIT	FEDERAL INCOME TAX			(5,441,462)			(3,644,357)			(1,797,105)
G-FIT	DEFERRED FEDERAL INCOME TAX			1,014,654			(331,150)			1,345,804
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			45,539,510			32,090,758			13,448,752

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%	71.623%	28.377%
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 June 30, 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	200,526	535,288	735,814	200,526	387,372	587,898	0	147,916	147,916
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,745,266	0	3,745,266	1,879,734	0	1,879,734
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	(25,967)	0	(25,967)	738,210	0	738,210	(764,177)	0	(764,177)
4	495329	Amortization Res Decoupling Deferral	(801,140)	0	(801,140)	(1,170,366)	0	(1,170,366)	369,226	0	369,226
4	495338	Non-Res Decoupling Deferred Rev	896,141	0	896,141	806,545	0	806,545	89,596	0	89,596
4	495339	Amortization Non-Res Decoupling	(323,867)	0	(323,867)	(461,773)	0	(461,773)	137,906	0	137,906
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	5,570,693	613,567	6,184,260	3,858,408	444,020	4,302,428	1,712,285	169,547	1,881,832

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 June 30, 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	208,179,891	0	208,179,891	138,949,360	0	138,949,360	69,230,531	0	69,230,531
1	804001	Pipeline Demand Costs	27,419,420	0	27,419,420	18,778,323	0	18,778,323	8,641,097	0	8,641,097
1	804002	Transport Variable Charges	277,015	0	277,015	189,464	0	189,464	87,551	0	87,551
6	804010	Gas Costs - Fixed Hedge	(1,418)	0	(1,418)	(2,122)	0	(2,122)	704	0	704
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	465,867	0	465,867	310,783	0	310,783	155,084	0	155,084
6	804018	Merchandise Processing Fee	138,564	0	138,564	92,237	0	92,237	46,327	0	46,327
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	(25,267,861)	0	(25,267,861)	(16,845,707)	0	(16,845,707)	(8,422,154)	0	(8,422,154)
6	804700	Gas Costs - Offsystem Bookout	154,768	0	154,768	104,376	0	104,376	50,392	0	50,392
6	804711	Gas Costs - Offsystem Bookout Offset	(154,768)	0	(154,768)	(104,376)	0	(104,376)	(50,392)	0	(50,392)
6	804730	Gas Costs - Intracompany LDC Gas	7,306,120	0	7,306,120	4,835,611	0	4,835,611	2,470,509	0	2,470,509
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	4,978,373	0	4,978,373	3,754,925	0	3,754,925	1,223,448	0	1,223,448
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(31,096,708)	0	(31,096,708)	(22,122,371)	0	(22,122,371)	(8,974,337)	0	(8,974,337)
		TOTAL PURCHASED GAS COSTS	192,399,263	0	192,399,263	127,940,503	0	127,940,503	64,458,760	0	64,458,760

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	67.146%	32.854%
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 June 30, 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	118,423	81,372	199,795	67,300	53,284	120,584	51,123	28,088	79,211
99	908600	Public Purpose Tariff Rider Expense Offset	11,070,311	0	11,070,311	9,547,386	0	9,547,386	1,522,925	0	1,522,925
99	908610	Limited Income Tax Refund Program	124,210	0	124,210	124,210	0	124,210	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	17,717	0	17,717	16,655	0	16,655	1,062	0	1,062
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	11,330,661	81,372	11,412,033	9,755,551	53,284	9,808,835	1,575,110	28,088	1,603,198

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-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended June 30, 2022 Ending Balance 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	686,975,391	489,537,514	197,437,877
	Interest Deduction for FIT Calculation	17,549,300	12,502,788	5,046,512
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 June 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	355,893,647	250,337,683	105,555,964
G-OPS	Operating & Maintenance Expense	251,779,257	172,814,711	78,964,546
G-OPS	Book Deprec/Amort and Reg Amortizations	40,741,921	30,728,063	10,013,858
G-OTX	Taxes Other than FIT	22,259,767	18,679,658	3,580,109
	Net Operating Income Before FIT	41,112,702	28,115,251	12,997,451
G-INT	Less: Interest Expense	17,549,300	12,502,788	5,046,512
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,758)	0	(4,758)
G-SCM	Schedule M Adjustments	(49,470,366)	(32,966,544)	(16,503,822)
	Taxable Net Operating Income	(25,911,722)	(17,354,081)	(8,557,641)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,441,462)	(3,644,357)	(1,797,105)
G-DTE	Deferred FIT	7,957,761	5,641,497	2,316,264
G-DTE	Customer Tax Credit Amortization	(6,943,107)	(5,972,647)	(970,460)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(4,426,808)	(3,975,507)	(451,301)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended June 30, 2022
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	24,438,963	14,710,060	39,149,023	17,585,152	10,613,659	28,198,811	6,853,811	4,096,401	10,950,212
12	997001	Contributions In Aid of Construction	0	1,575,897	1,575,897	0	1,115,625	1,115,625	0	460,272	460,272
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	496,353	496,353	0	351,383	351,383	0	144,970	144,970
99	997010	Deferred Gas Credit and Refunds	(26,118,335)	937,500	(25,180,835)	(18,367,446)	663,684	(17,703,762)	(7,750,889)	273,816	(7,477,073)
12	997016	Redemption Expense Amortization	0	69,739	69,739	0	49,370	49,370	0	20,369	20,369
99	997018	DSM Tariff Rider	(2,288,174)	682	(2,287,492)	(1,463,017)	483	(1,462,534)	(825,157)	199	(824,958)
12	997020	FAS87 Current Pension Accrual	0	(1,746,122)	(1,746,122)	0	(1,236,132)	(1,236,132)	0	(509,990)	(509,990)
12	997027	Customer Uncollectibles	787,623	(1,278,638)	(491,015)	541,248	(905,186)	(363,938)	246,375	(373,452)	(127,077)
99	997031	Decoupling Mechanism	254,832	0	254,832	87,385	0	87,385	167,447	0	167,447
12	997032	Interest Rate Swaps	0	(5,978,153)	(5,978,153)	0	(4,232,114)	(4,232,114)	0	(1,746,039)	(1,746,039)
12	997035	Leases	0	15,348	15,348	0	11,107	11,107	0	4,241	4,241
12	997048	AFUDC	0	(379,809)	(379,809)	0	(268,878)	(268,878)	0	(110,931)	(110,931)
12	997049	Tax Depreciation	0	(38,096,199)	(38,096,199)	0	(26,969,442)	(26,969,442)	0	(11,126,757)	(11,126,757)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	17,717	0	17,717	16,655	0	16,655	1,062	0	1,062
12	997080	Book Transportation Depreciation	0	3,291,216	3,291,216	0	2,329,951	2,329,951	0	961,265	961,265
12	997081	Deferred Compensation	0	(21,607)	(21,607)	0	(15,296)	(15,296)	0	(6,311)	(6,311)
4	997082	Meal Disallowances	0	12,456	12,456	0	9,014	9,014	0	3,442	3,442
12	997083	Paid Time Off	0	207,177	207,177	0	146,667	146,667	0	60,510	60,510
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	(9,400,000)	(9,400,000)	0	(6,654,542)	(6,654,542)	0	(2,745,458)	(2,745,458)
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	171,747	0	171,747	171,747	0	171,747	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	599,331	0	599,331	467,386	0	467,386	131,945	0	131,945
12	997111	Capitalized Transportation	0	(67,034)	(67,034)	0	(47,455)	(47,455)	0	(19,579)	(19,579)
12	997114	AFUDC Debt CWIP	0	116,259	116,259	0	82,303	82,303	0	33,956	33,956
12	997115	AFUDC Equity DFIR Deferral	(834,094)	0	(834,094)	(470,934)	0	(470,934)	(363,160)	0	(363,160)
12	997118	Depreciation Study Deferral	(789,225)	0	(789,225)	0	0	0	(789,225)	0	(789,225)
12	997119	AFUDC Tax CPI	0	579,623	579,623	0	410,333	410,333	0	169,290	169,290
12	997120	Transportation Tax Disallowance	0	24,077	24,077	0	17,045	17,045	0	7,032	7,032
12	997125	COVID-19	4,867	0	4,867	4,867	0	4,867	0	0	0
12	997126	Prepaid Expenses	0	(8,905)	(8,905)	0	(6,304)	(6,304)	0	(2,601)	(2,601)
12	997127	CARES Act SS Deferral	0	(424,879)	(424,879)	0	(300,785)	(300,785)	0	(124,094)	(124,094)
12	997128	Meters Expensed	0	(6,935,303)	(6,935,303)	0	(4,909,709)	(4,909,709)	0	(2,025,594)	(2,025,594)
12	997129	Mixed Service Costs (IDD#5)	0	(5,549,999)	(5,549,999)	0	(3,929,011)	(3,929,011)	0	(1,620,988)	(1,620,988)
		TOTAL SCHEDULE M ADJUSTMENTS	(1,620,105)	(47,850,261)	(49,470,366)	707,686	(33,674,230)	(32,966,544)	(2,327,791)	(14,176,031)	(16,503,822)

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%	67.146%	32.854%
G-ALL	11	Book Depreciation	100.000%	71.143%	28.857%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.793%	29.207%
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 June 30, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	3,791,433	2,684,069	1,107,364
99	410100	Deferred Federal Income Tax Exp	5,988,637	4,134,117	1,854,520
		SUBTOTAL	9,780,070	6,818,186	2,961,884
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,375,030)	(1,681,327)	(693,703)
99	411100	Deferred Federal Income Tax Exp	(1,015,170)	(590,188)	(424,982)
		SUBTOTAL	(3,390,200)	(2,271,515)	(1,118,685)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,567,891	1,094,826	473,065
		SUBTOTAL	1,567,891	1,094,826	473,065
		Total Deferred Federal Income Tax Expense	7,957,761	5,641,497	2,316,264
99	411193	Customer Tax Credit Amortization	(6,943,107)	(5,972,647)	(970,460)
		SUBTOTAL	(6,943,107)	(5,972,647)	(970,460)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.793%	29.207%
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 June 30, 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	308,739	308,739	0	210,961	210,961	0	97,778	97,778
		TOTAL UNDERGROUND STORAGE TAX	0	308,739	308,739	0	210,961	210,961	0	97,778	97,778
		DISTRIBUTION									
99	408110	State Excise Tax	7,251,760	0	7,251,760	7,251,760	0	7,251,760	0	0	0
99	408120	Municipal Occupation & License Tax	7,962,021	0	7,962,021	6,635,189	0	6,635,189	1,326,832	0	1,326,832
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	4,968,164	0	4,968,164	3,285,365	0	3,285,365	1,682,799	0	1,682,799
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	(4,768)	0	(4,768)	0	0	0	(4,768)	0	(4,768)
		TOTAL DISTRIBUTION TAX	20,164,522	0	20,164,522	17,172,534	0	17,172,534	2,991,988	0	2,991,988
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	595,192	1,191,314	1,786,506	434,045	862,118	1,296,163	161,147	329,196	490,343
		TOTAL A&G TAX	595,192	1,191,314	1,786,506	434,045	862,118	1,296,163	161,147	329,196	490,343
		TOTAL TAXES OTHER THAN FIT	20,759,714	1,500,053	22,259,767	17,606,579	1,073,079	18,679,658	3,153,135	426,974	3,580,109

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 June 30, 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	59,029,526	63,214,927	4,185,401	42,717,897	46,903,298	0	16,311,629	16,311,629
TOTAL INTANGIBLE PLANT			5,979,512	60,331,530	66,311,042	5,207,995	43,660,118	48,868,113	771,517	16,671,412	17,442,929
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	2,647,177	2,647,177	0	1,808,816	1,808,816	0	838,361	838,361
1	352XXX	Wells	0	23,268,311	23,268,311	0	15,899,237	15,899,237	0	7,369,074	7,369,074
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	15,162,940	15,162,940	0	10,360,837	10,360,837	0	4,802,103	4,802,103
1	355000	Measuring & Regulating Equipment	0	1,771,541	1,771,541	0	1,210,494	1,210,494	0	561,047	561,047
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,785,414	2,785,414	0	1,903,273	1,903,273	0	882,141	882,141
TOTAL UNDERGROUND STORAGE PLANT			0	49,531,317	49,531,317	0	33,877,557	33,877,557	0	15,653,760	15,653,760
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	673,919	0	673,919	497,766	0	497,766	176,153	0	176,153
6	375000	Structures & Improvements	1,567,725	0	1,567,725	918,230	0	918,230	649,495	0	649,495
6	376000	Mains	448,137,560	2,518,938	450,656,498	299,802,948	1,691,366	301,494,314	148,334,612	827,572	149,162,184
6	378000	Measuring & Reg Station Equip-General	7,283,672	0	7,283,672	4,621,650	0	4,621,650	2,662,022	0	2,662,022
6	379000	Measuring & Reg Station Equip-City Gate	6,616,410	0	6,616,410	1,938,065	0	1,938,065	4,678,345	0	4,678,345
6	380000	Services	330,452,009	0	330,452,009	227,324,262	0	227,324,262	103,127,747	0	103,127,747
6	381XXX	Meters	114,530,879	0	114,530,879	82,396,354	0	82,396,354	32,134,525	0	32,134,525
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	4,042,854	0	4,042,854	2,985,646	0	2,985,646	1,057,208	0	1,057,208
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			913,393,623	2,518,938	915,912,561	620,548,846	1,691,366	622,240,212	292,844,777	827,572	293,672,349
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	29,540,471	28,451,351	57,991,822	27,805,816	20,589,389	48,395,205	1,734,655	7,861,962	9,596,617
4	391XXX	Office Furniture & Equipment	1,347,797	14,303,656	15,651,453	1,345,591	10,351,127	11,696,718	2,206	3,952,529	3,954,735
4	392XXX	Transportation Equipment	13,901,986	5,037,218	18,939,204	10,356,250	3,645,284	14,001,534	3,545,736	1,391,934	4,937,670
4	393000	Stores Equipment	377,698	1,047,225	1,424,923	321,758	757,845	1,079,603	55,940	289,380	345,320
4	394000	Tools, Shop & Garage Equipment	3,267,011	7,738,027	11,005,038	2,633,589	5,599,778	8,233,367	633,422	2,138,249	2,771,671
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	18,606,836	23,302,832	3,577,551	13,465,209	17,042,760	1,118,445	5,141,627	6,260,072
4	398000	Miscellaneous Equipment	1,914	142,930	144,844	0	103,434	103,434	1,914	39,496	41,410
TOTAL GENERAL PLANT			60,076,014	79,511,847	139,587,861	51,997,288	57,540,339	109,537,627	8,078,726	21,971,508	30,050,234

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended June 30, 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	979,449,149	191,893,632	1,171,342,781	677,754,129	136,769,380	814,523,509	301,695,020	55,124,252	356,819,272
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,839,253)	(18,839,253)	0	(12,872,862)	(12,872,862)	0	(5,966,391)	(5,966,391)
G-ADEP		Distribution Plant	(278,070,490)	(1,994,787)	(280,065,277)	(179,607,696)	(1,339,420)	(180,947,116)	(98,462,794)	(655,367)	(99,118,161)
G-ADEP		General Plant	(18,301,850)	(26,457,802)	(44,759,652)	(14,274,222)	(19,146,717)	(33,420,939)	(4,027,628)	(7,311,085)	(11,338,713)
		TOTAL ACCUMULATED DEPRECIATION	(296,372,340)	(47,291,842)	(343,664,182)	(193,881,918)	(33,358,999)	(227,240,917)	(102,490,422)	(13,932,843)	(116,423,265)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(455,822)	(1,008,056)	(1,463,878)	(303,170)	(729,500)	(1,032,670)	(152,652)	(278,556)	(431,208)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,055,109)	(29,084,334)	(32,139,443)	(3,055,109)	(21,047,461)	(24,102,570)	0	(8,036,873)	(8,036,873)
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	(3,510,931)	(30,092,390)	(33,603,321)	(3,358,279)	(21,776,961)	(25,135,240)	(152,652)	(8,315,429)	(8,468,081)
		TOTAL ACCUMULATED DEPR/AMORT	(299,883,271)	(77,384,232)	(377,267,503)	(197,240,197)	(55,135,960)	(252,376,157)	(102,643,074)	(22,248,272)	(124,891,346)
		NET GAS UTILITY PLANT before DFIT	679,565,878	114,509,400	794,075,278	480,513,932	81,633,420	562,147,352	199,051,946	32,875,980	231,927,926
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,515,627)	(103,515,627)	0	(73,281,818)	(73,281,818)	0	(30,233,809)	(30,233,809)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,594,660)	(15,594,660)	0	(11,282,409)	(11,282,409)	0	(4,312,251)	(4,312,251)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(863,370)	(863,370)	0	(624,795)	(624,795)	0	(238,575)	(238,575)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	80,907	80,907	0	58,550	58,550	0	22,357	22,357
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(273,838)	(273,838)	0	(193,858)	(193,858)	0	(79,980)	(79,980)
		TOTAL ACCUMULATED DFIT	0	(120,166,588)	(120,166,588)	0	(85,324,330)	(85,324,330)	0	(34,842,258)	(34,842,258)
		NET GAS UTILITY PLANT	679,565,878	(5,657,188)	673,908,690	480,513,932	(3,690,910)	476,823,022	199,051,946	(1,966,278)	197,085,668

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%	67.146%	32.854%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.793%	29.207%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended June 30, 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	679,565,878	(5,657,188)	673,908,690	480,513,932	(3,690,910)	476,823,022	199,051,946	(1,966,278)	197,085,668
	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	1,261,770	2,125,925	3,387,695	768,965	1,538,468	2,307,433	492,805	587,457	1,080,262
4	182318 Accumulated Amortization - AFUDC	(258,917)	(843,683)	(1,102,600)	(189,161)	(610,564)	(799,725)	(69,756)	(233,119)	(302,875)
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	26,375,542	26,375,542	0	18,022,408	18,022,408	0	8,353,134	8,353,134
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	3,571,297	0	3,571,297	3,571,297	0	3,571,297	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	8,521,099	0	8,521,099	8,521,099	0	8,521,099	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(1,676,915)	0	(1,676,915)	(1,676,915)	0	(1,676,915)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(33,219,383)	0	(33,219,383)	(21,841,961)	0	(21,841,961)	(11,377,422)	0	(11,377,422)
99	190393 ADFIT-Customer Tax Credit	6,976,071	0	6,976,071	4,586,812	0	4,586,812	2,389,259	0	2,389,259
99	235199 Customer Deposits	(898)	0	(898)	(898)	0	(898)	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	5,395,706	0	5,395,706	5,395,706	0	5,395,706	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,133,098)	0	(1,133,098)	(1,133,098)	0	(1,133,098)	0	0	0
C-WKC	Working Capital	(9,818,985)	0	(9,818,985)	(8,197,199)	0	(8,197,199)	(1,621,786)	0	(1,621,786)
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(20,382,253)	33,448,954	13,066,701	(10,195,353)	22,909,845	12,714,492	(10,186,900)	10,539,109	352,209
	NET RATE BASE	659,183,625	27,791,766	686,975,391	470,318,579	19,218,935	489,537,514	188,865,046	8,572,831	197,437,877

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 June 30, 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)	3,219,028	3,219,028												
Steam (ED-ID)	4,361,055	4,361,055												
Steam (ED-WA)	11,844,777	11,844,777												
Hydro (ED-AN)	15,061,324	15,061,324												
Other (ED-AN)	10,955,259	10,955,259												
Total Electric Production	45,441,443	45,441,443												
Electric Transmission														
ED-AN	18,392,480	18,392,480												
ED-ID	394,408	394,408												
ED-WA	516,992	516,992												
Total Electric Transmission	19,303,880	19,303,880												
Electric Distribution														
ED-AN	84,963	84,963												
ED-ID	18,844,380	18,844,380												
ED-WA	35,909,595	35,909,595												
Total Electric Distribution	54,838,938	54,838,938												
Gas Underground Storage														
1 GD-AN	707,748		707,748			707,748	707,748		483,604	483,604		224,144	224,144	
GD-OR	124,019			124,019										
Total Gas Underground Storage	831,767		707,748	124,019		707,748	707,748		483,604	483,604		224,144	224,144	
Gas Distribution														
6 GD-AN	57,429		57,429			57,429	57,429		38,561	38,561		18,868	18,868	
GD-ID	6,694,544		6,694,544			6,694,544	6,694,544				6,694,544		6,694,544	
GD-WA	15,131,454		15,131,454			15,131,454	15,131,454	15,131,454		15,131,454				
GD-OR	10,016,613			10,016,613										
Total Gas Distribution	31,900,040		21,883,427	10,016,613		21,825,998	57,429	21,883,427	15,131,454	38,561	15,170,015	6,694,544	18,868	6,713,412
General Plant														
ED-AN	2,951,861	2,951,861												
ED-ID	506,610	506,610												
ED-WA	1,173,815	1,173,815												
7,4 CD-AA	21,771,093	15,391,074	4,403,857	1,976,162		4,403,857	4,403,857		3,186,939	3,186,939		1,216,918	1,216,918	
9,4 CD-AN	644,126	500,344	143,782			143,782	143,782		104,051	104,051		39,731	39,731	
9 CD-ID	475,499	369,358	106,141			106,141	106,141				106,141		106,141	
9 CD-WA	2,253,302	1,750,320	502,982			502,982	502,982	502,982		502,982				
8,4 GD-AA	377,788		259,676	118,112		259,676	259,676		187,920	187,920		71,756	71,756	
4 GD-AN	31,528		31,528			31,528	31,528		22,816	22,816		8,712	8,712	
GD-ID	38,339		38,339			38,339	38,339				38,339		38,339	
GD-WA	1,097,707		1,097,707			1,097,707	1,097,707	1,097,707		1,097,707				
GD-OR	204,092			204,092										
Total General Plant	31,525,760	22,643,382	6,584,012	2,298,366		1,745,169	4,838,843	6,584,012	1,600,689	3,501,726	5,102,415	144,480	1,337,117	1,481,597
Total Depreciation Expense	183,841,828	142,227,643	29,175,187	12,438,998		23,571,167	5,604,020	29,175,187	16,732,143	4,023,891	20,756,034	6,839,024	1,580,129	8,419,153

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	67.146%	32.854%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended June 30, 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	917,639	917,639												
Misc Intangible Plt (303000) ED-AN	258,884	258,884												
Total Production/Transmission	1,176,523	1,176,523												
Distribution														
Franchises (302000) ED-WA	108,782	108,782												
Misc Intangible Plt (303000) ED-WA	5,866	5,866												
Total Distribution	114,648	114,648												
General Plant - 303000														
7,4 CD-AA	414,841	293,272	83,914	37,655		83,914	83,914		60,726	60,726		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	14,787		14,787		14,787		14,787				14,787		14,787	
GD-WA	24,860		24,860		24,860		24,860	24,860		24,860				
GD-OR	8,011			8,011										
Total General Plant - 303000	472,228	300,829	125,733	45,666	39,647	86,086	125,733	24,860	62,298	87,158	14,787	23,788	38,575	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	44,144,534	31,207,979	8,929,556	4,006,999		8,929,556	8,929,556		6,462,052	6,462,052		2,467,504	2,467,504	
9,4 CD-AN	130,366	101,266	29,100			29,100	29,100		21,059	21,059		8,041	8,041	
9,4 CD-ID	(3)	(2)	(1)		(1)		(1)				(1)		(1)	
9,4 CD-WA	3,710,013	2,881,864	828,149		828,149		828,149	828,149		828,149			0	
ED-AN	5,258,619	5,258,619												
ED-ID	(3)	(3)												
ED-WA	835,304	835,304												
8,4 GD-AA	89,178		61,297	27,881		61,297	61,297		44,359	44,359		16,938	16,938	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX	54,168,008	40,285,027	9,848,101	4,034,880	828,148	9,019,953	9,848,101	828,149	6,527,470	7,355,619	(1)	2,492,483	2,492,482	
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	422,989	422,989												
GD-OR	0			0										
Total General Plant- 390200, 396200	422,989	422,989	0	0	0	0	0	0	0	0	0	0	0	
Total Amortization Expense	56,354,396	42,300,016	9,973,834	4,080,546	867,795	9,106,039	9,973,834	853,009	6,589,768	7,442,777	14,786	2,516,271	2,531,057	

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 June 30, 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)	(76,165,202)	(76,165,202)												
Steam (ED-ID)	(93,618,555)	(93,618,555)												
Steam (ED-WA)	(180,244,046)	(180,244,046)												
Hydro (ED-AN)	(180,820,279)	(180,820,279)												
Other (ED-AN)	(164,125,448)	(164,125,448)												
Total Electric Production	(694,973,530)	(694,973,530)												
Electric Transmission														
ED-AN	(233,376,438)	(233,376,438)												
ED-ID	(10,460,960)	(10,460,960)												
ED-WA	(16,462,607)	(16,462,607)												
Total Electric Transmission	(260,300,005)	(260,300,005)												
Electric Distribution														
ED-AN	(452,894)	(452,894)												
ED-ID	(269,377,199)	(269,377,199)												
ED-WA	(441,521,838)	(441,521,838)												
Total Electric Distribution	(711,351,931)	(711,351,931)												
Gas Underground Storage														
1 GD-AN	(18,839,253)		(18,839,253)			(18,839,253)	(18,839,253)		(12,872,862)	(12,872,862)		(5,966,391)	(5,966,391)	
GD-OR	(1,579,750)			(1,579,750)										
Total Gas Underground Storage	(20,419,003)		(18,839,253)	(1,579,750)		(18,839,253)	(18,839,253)		(12,872,862)	(12,872,862)		(5,966,391)	(5,966,391)	
Gas Distribution														
6 GD-AN	(1,994,787)		(1,994,787)			(1,994,787)	(1,994,787)		(1,339,420)	(1,339,420)		(655,367)	(655,367)	
GD-ID	(98,462,794)		(98,462,794)			(98,462,794)	(98,462,794)				(98,462,794)		(98,462,794)	
GD-WA	(179,607,696)		(179,607,696)			(179,607,696)	(179,607,696)	(179,607,696)		(179,607,696)				
GD-OR	(135,846,978)			(135,846,978)										
Total Gas Distribution	(415,912,255)		(280,065,277)	(135,846,978)		(278,070,490)	(1,994,787)	(280,065,277)	(179,607,696)	(1,339,420)	(180,947,116)	(98,462,794)	(655,367)	(99,118,161)
General Plant														
ED-AN	(38,652,965)	(38,652,965)												
ED-ID	(13,038,413)	(13,038,413)												
ED-WA	(24,755,321)	(24,755,321)												
7,4 CD-AA	(94,653,671)	(66,915,412)	(19,146,545)	(8,591,714)		(19,146,545)	(19,146,545)		(13,855,780)	(13,855,780)		(5,290,765)	(5,290,765)	
9,4 CD-AN	(8,319,241)	(6,462,220)	(1,857,021)			(1,857,021)	(1,857,021)		(1,343,870)	(1,343,870)		(513,151)	(513,151)	
9 CD-ID	(7,414,104)	(5,759,128)	(1,654,976)			(1,654,976)	(1,654,976)				(1,654,976)		(1,654,976)	
9 CD-WA	(10,645,865)	(8,269,495)	(2,376,370)			(2,376,370)	(2,376,370)	(2,376,370)		(2,376,370)				
8,4 GD-AA	(2,433,971)		(1,673,014)	(760,957)		(1,673,014)	(1,673,014)		(1,210,710)	(1,210,710)		(462,304)	(462,304)	
4 GD-AN	(3,781,222)		(3,781,222)			(3,781,222)	(3,781,222)		(2,736,357)	(2,736,357)		(1,044,865)	(1,044,865)	
GD-ID	(2,372,652)		(2,372,652)			(2,372,652)	(2,372,652)				(2,372,652)		(2,372,652)	
GD-WA	(11,897,852)		(11,897,852)			(11,897,852)	(11,897,852)	(11,897,852)		(11,897,852)				
GD-OR	(5,553,591)			(5,553,591)										
Total General Plant	(223,518,868)	(163,852,954)	(44,759,652)	(14,906,262)		(18,301,850)	(26,457,802)	(44,759,652)	(14,274,222)	(19,146,717)	(33,420,939)	(4,027,628)	(7,311,085)	(11,338,713)
Total Accumulated Depreciation	(2,326,475,592)	(1,830,478,420)	(343,664,182)	(152,332,990)		(296,372,340)	(47,291,842)	(343,664,182)	(193,881,918)	(33,358,999)	(227,240,917)	(102,490,422)	(13,932,843)	(116,423,265)

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	67.146%	32.854%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended June 30, 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	(15,192,554)	(15,192,554)											
Misc Intangible Plt (303000)	ED-AN	(2,689,446)	(2,689,446)											
Total Production/Transmission		(17,882,000)	(17,882,000)											
Distribution														
Franchises (302000)	ED-WA	(339,245)	(339,245)											
Misc Intangible Plt (303000)	ED-WA	(63,205)	(63,205)											
Total Distribution		(402,450)	(402,450)											
General Plant - 303000														
7,4	CD-AA	(4,828,372)	(3,413,418)	(976,683)	(438,271)		(976,683)	(976,683)		(706,796)	(706,796)		(269,887)	(269,887)
9,4	CD-AN	(140,549)	(109,176)	(31,373)			(31,373)	(31,373)		(22,704)	(22,704)		(8,669)	(8,669)
	GD-ID	(152,652)		(152,652)			(152,652)	(152,652)					(152,652)	(152,652)
	GD-WA	(303,170)		(303,170)			(303,170)	(303,170)	(303,170)		(303,170)			
	GD-OR	(124,968)			(124,968)									
Total General Plant - 303000		(5,549,711)	(3,522,594)	(1,463,878)	(563,239)	(455,822)	(1,008,056)	(1,463,878)	(303,170)	(729,500)	(1,032,670)	(152,652)	(278,556)	(431,208)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(142,667,705)	(100,858,933)	(28,858,824)	(12,949,948)		(28,858,824)	(28,858,824)		(20,884,266)	(20,884,266)		(7,974,558)	(7,974,558)
9,4	CD-AN	(333,211)	(258,832)	(74,379)			(74,379)	(74,379)		(53,826)	(53,826)		(20,553)	(20,553)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(13,686,535)	(10,631,426)	(3,055,109)		(3,055,109)	(3,055,109)	(3,055,109)	(3,055,109)		(3,055,109)		0	0
	ED-AN	(13,997,843)	(13,997,843)											
	ED-ID	0	0											
	ED-WA	(1,528,438)	(1,528,438)											
8,4	GD-AA	(219,871)		(151,131)	(68,740)		(151,131)	(151,131)		(109,369)	(109,369)		(41,762)	(41,762)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(172,433,603)	(127,275,472)	(32,139,443)	(13,018,688)	(3,055,109)	(29,084,334)	(32,139,443)	(3,055,109)	(21,047,461)	(24,102,570)	0	(8,036,873)	(8,036,873)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(948,590)	(948,590)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(948,590)	(948,590)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(197,216,354)	(150,031,106)	(33,603,321)	(13,581,927)	(3,510,931)	(30,092,390)	(33,603,321)	(3,358,279)	(21,776,961)	(25,135,240)	(152,652)	(8,315,429)	(8,468,081)

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 June 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,276,837	8,294,951	2,837,816	9,144,070	20,276,837	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,093,466	0	0	0	0	25,093,466	0	0	25,093,466	0	0	0
99	GD-OR / AS	4,278,396	0	0	0	0	0	0	0	0	4,278,396	0	4,278,396
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,948,288	0	0	91,159,992	91,159,992	0	0	26,083,660	26,083,660	0	11,704,636	11,704,636
9	CD-WA / ID / AN	30,529,062	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	0
	TOTAL ACCOUNT	209,126,049	17,733,618	8,874,218	108,543,358	135,151,194	27,805,816	1,734,655	28,451,352	57,991,823	4,278,396	11,704,636	15,983,032
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,608,064	565,752	7,798	2,034,514	2,608,064	0	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	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	321,541	0	0	0	0	0	0	221,014	221,014	0	100,527	100,527
7	CD-AA	69,265,487	0	0	48,967,236	48,967,236	0	0	14,011,023	14,011,023	0	6,287,228	6,287,228
9	CD-WA / ID / AN	5,727,797	4,192,338	7,675	249,225	4,449,238	1,204,734	2,206	71,619	1,278,559	0	0	0
	TOTAL ACCOUNT	78,075,854	4,758,090	15,473	51,250,975	56,024,538	1,345,590	2,206	14,303,656	15,651,452	12,109	6,387,755	6,399,864
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	58,766,072	25,887,343	11,933,695	20,945,034	58,766,072	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,755,359	0	0	0	0	9,869,046	3,288,758	2,597,555	15,755,359	0	0	0
99	GD-OR / AS	4,705,992	0	0	0	0	0	0	0	0	4,705,992	0	4,705,992
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,571,576	0	0	5,352,726	5,352,726	0	0	1,531,578	1,531,578	0	687,272	687,272
9	CD-WA / ID / AN	7,102,697	1,695,414	894,254	2,927,565	5,517,233	487,204	256,978	841,282	1,585,464	0	0	0
	TOTAL ACCOUNT	93,998,884	27,582,757	12,827,949	29,225,325	69,636,031	10,356,250	3,545,736	5,037,218	18,939,204	4,705,992	717,657	5,423,649

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended June 30, 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	5,376,024	345,916	194,665	3,635,407	4,175,988	99,404	55,940	1,044,692	1,200,036	0	0	0	0
		TOTAL ACCOUNT	6,104,475	404,782	194,665	4,058,177	4,657,624	321,757	55,940	1,047,225	1,424,922	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,768,341	1,276,842	413,064	6,078,435	7,768,341	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,545,674	0	0	0	0	2,627,781	416,957	500,936	3,545,674	0	0	0	
99		GD-OR / AS	1,009,955	0	0	0	0	0	0	0	0	1,009,955	0	1,009,955	
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	15,189,519	0	0	10,738,230	10,738,230	0	0	3,072,536	3,072,536	0	1,378,753	1,378,753	
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	35,264,096	1,297,052	1,166,337	17,617,410	20,080,799	2,633,589	633,422	7,738,027	11,005,038	1,009,955	3,168,304	4,178,259	
	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	3,146,672	400,088	15,791	2,730,793	3,146,672	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	5,088,822	400,088	15,791	3,784,057	4,199,936	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 June 30, 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	28,593,481	13,016,780	8,418,762	7,157,939	28,593,481	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	34,733,086	13,268,522	8,811,210	8,022,784	30,102,516	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	47,187,456	12,631,812	6,502,888	28,052,756	47,187,456	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	89,074,000	0	0	62,970,864	62,970,864	0	0	18,017,889	18,017,889	0	8,085,247	8,085,247	
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	157,074,462	22,987,121	9,384,232	92,484,339	124,855,692	3,577,551	1,118,445	18,606,836	23,302,832	754,626	8,161,312	8,915,938	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	294,160	0	6,846	287,314	294,160	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	12,080	0	6,659	2,724	9,383	0	1,914	783	2,697	0	0	0	
		TOTAL ACCOUNT	1,015,926	0	13,505	784,695	798,200	0	1,914	142,930	144,844	9,092	63,790	72,882	
		TOTAL GENERAL PLANT	639,311,648	89,243,841	42,005,286	325,233,231	456,482,358	51,997,288	8,078,726	79,511,850	139,587,864	11,698,899	31,542,527	43,241,426	

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 June 30, 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	11,964,739	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	26,398,354	2,622,021	0	23,776,333	26,398,354	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	137,481,406	0	0	97,192,480	97,192,480	0	0	27,809,739	27,809,739	0	12,479,187	
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	165,090,764	2,751,502	0	121,434,719	124,186,221	37,208	0	28,249,172	28,286,380	0	12,618,163	12,618,163
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,301,206	0	0	3,301,206	3,301,206	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	13,954,863	0	0	9,865,390	9,865,390	0	0	2,822,790	2,822,790	0	1,266,683	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	17,256,069	0	0	13,166,596	13,166,596	0	0	2,822,790	2,822,790	0	1,266,683	1,266,683
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,665,591	0	0	7,665,591	7,665,591	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	7,665,591	0	0	7,665,591	7,665,591	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 June 30, 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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,850	58,850	0	0	16,839	16,839	0	7,556	7,556
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	20,446,202	16,214,764	0	58,850	16,273,614	4,148,193	0	16,839	4,165,032	0	7,556	7,556
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	10,775,607	0	0	7,617,815	7,617,815	0	0	2,179,690	2,179,690	0	978,102	978,102
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	10,874,051	0	0	7,716,259	7,716,259	0	0	2,179,690	2,179,690	0	978,102	978,102
	TOTAL		369,287,378	19,285,982	0	256,269,219	275,555,201	5,207,995	771,517	60,331,530	66,311,042	425,951	26,995,184	27,421,135

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-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended June 30, 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	(76,158,904)	(53,840,537)	(15,405,423)	(6,912,944)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(847,757)	(658,521)	(189,236)	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	<u>(80,874,877)</u>	<u>(57,233,693)</u>	<u>(16,377,122)</u>	<u>(7,264,062)</u>

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 June 30, 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	5,747,555	5,747,555	0	0	0	0	5,747,555
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	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	(7)	(7)	0	0	0	0	(7)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	60,803,676	30,479,539	0	91,283,215	69,000,875	32,101,325	(8,197,199)	(1,621,786)	0
TOTAL		60,803,676	30,479,539	5,747,548	97,030,763	69,000,875	32,101,325	(8,197,199)	(1,621,786)	5,747,548

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%