

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended May 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(16,715)	(244,251)	227,536
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>(16,715)</u>	<u>(244,251)</u>	<u>227,536</u>
G-APL	Gas Net Adjusted Rate Base	<u>668,458,231</u>	<u>476,289,432</u>	<u>192,168,799</u>
	RATE OF RETURN	<u><u>-0.003%</u></u>	<u><u>-0.051%</u></u>	<u><u>0.118%</u></u>

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended May 31, 2022
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	100.000%	68.330%	31.670%
2	Input	Number of Customers Percent	5-01-2022 thru 05-31-2022	267,791 100.000%	175,322 65.470%	92,469 34.530%
3	G-OPS	Direct Distribution Operating Expense Percent	5-01-2022 thru 05-31-2022	1,354,115 100.000%	1,097,941 81.082%	256,174 18.918%
	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	5-01-2022 thru 05-31-2022	16,616,622 100.000%	11,008,512 66.250%	5,608,110 33.750%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended May 31, 2022

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended May 31, 2022

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

8

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended May 31, 2022

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		85,248,538	75,398,647	9,849,891	0
	Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
	Adjustments		0	0	0	0
	Total		142,841,884	121,811,494	21,030,390	0
	Percentage		100.000%	85.277%	14.723%	0.000%
	Direct Labor Accts 580 - 894		56,931,970	47,158,546	9,773,424	0
	Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
	Total		79,323,635	66,079,652	13,243,983	0
	Percentage		100.000%	83.304%	16.696%	0.000%
	Number of Customers at		672,312	405,775	266,537	0
	Percentage		100.000%	60.355%	39.645%	0.000%
	Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
	Percentage		100.000%	81.777%	18.223%	0.000%
	Total Percentages		400.000%	310.713%	89.287%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021				
			System	Washington	Idaho	
			274,289,163	184,035,999	90,253,164	
			100.000%	67.096%	32.904%	
11	Book Depreciation Percent	5-01-2022 thru 05-31-2022	2,446,131	1,740,377	705,754	
			100.000%	71.148%	28.852%	
12	Net Gas Plant (before ADFIT) - AMA Percent	04-01-2022 thru 05-31-2022	786,359,638	555,318,362	231,041,276	
			100.000%	70.619%	29.381%	
13	G-PLT Net Gas General Plant - AMA Percent	04-01-2022 thru 05-31-2022	94,603,528	75,989,860	18,613,668	
			100.000%	80.325%	19.675%	
14	Net Allocated Schedule M's - AMA Percent	5-01-2022 thru 05-31-2022	-3,854,916	-2,704,550	-1,150,366	
			100.000%	70.158%	29.842%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	13,292,947	0	13,292,947	9,204,770	0	9,204,770	4,088,177	0	4,088,177
99 4812XX	Commercial - Firm & Interruptible	6,299,578	0	6,299,578	4,441,990	0	4,441,990	1,857,588	0	1,857,588
99 4813XX	Industrial-Firm	268,178	0	268,178	143,941	0	143,941	124,237	0	124,237
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	33,494	0	33,494	30,567	0	30,567	2,927	0	2,927
99 499XXX	Unbilled Revenue	(3,262,527)	0	(3,262,527)	(2,324,592)	0	(2,324,592)	(937,935)	0	(937,935)
	TOTAL SALES TO ULTIMATE CUSTOMERS	16,631,670	0	16,631,670	11,496,676	0	11,496,676	5,134,994	0	5,134,994
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	6,712,053	0	6,712,053	4,446,735	0	4,446,735	2,265,318	0	2,265,318
4 488000	Miscellaneous Service Revenues	564	0	564	180	0	180	384	0	384
99 4893XX	Transportation Revenues	505,997	0	505,997	458,905	0	458,905	47,092	0	47,092
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	(336,812)	39,170	(297,642)	(48,310)	28,346	(19,964)	(288,502)	10,824	(277,678)
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	6,881,802	39,170	6,920,972	4,857,510	28,346	4,885,856	2,024,292	10,824	2,035,116
	TOTAL GAS REVENUES	23,513,472	39,170	23,552,642	16,354,186	28,346	16,382,532	7,159,286	10,824	7,170,110
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	22,393,098	0	22,393,098	14,707,175	0	14,707,175	7,685,923	0	7,685,923
99 808XXX	Net Natural Gas Storage Transactions	(9,083,250)	0	(9,083,250)	(6,017,653)	0	(6,017,653)	(3,065,597)	0	(3,065,597)
99 811000	Gas Used for Products Extraction	(75,360)	0	(75,360)	(49,926)	0	(49,926)	(25,434)	0	(25,434)
10 813000	Other Gas Expenses	12,460	81,488	93,948	12,460	54,675	67,135	0	26,813	26,813
99 813010	Gas Technology Institute (GTI) Expenses	7,385	0	7,385	5,041	0	5,041	2,344	0	2,344
	TOTAL PRODUCTION EXPENSES	13,254,333	81,488	13,335,821	8,657,097	54,675	8,711,772	4,597,236	26,813	4,624,049
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	91,528	91,528	0	62,541	62,541	0	28,987	28,987
1 837000	Other Equipment	0	110,137	110,137	0	75,257	75,257	0	34,880	34,880
	TOTAL UNDERGROUND STORAGE OPER EXP	0	201,665	201,665	0	137,798	137,798	0	63,867	63,867
G-DEPX	Depreciation Expense-Underground Storage	0	60,047	60,047	0	41,030	41,030	0	19,017	19,017
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	91,202	91,202	0	62,318	62,318	0	28,884	28,884
	TOTAL UNDERGROUND STORAGE EXPENSES	0	292,867	292,867	0	200,116	200,116	0	92,751	92,751

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	65,909	153,848	219,757	54,077	124,743	178,820	11,832	29,105	40,937
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	528,634	80,835	609,469	443,833	65,543	509,376	84,801	15,292	100,093
3	875000	Measuring & Reg Sta Exp-General	10,194	0	10,194	5,743	0	5,743	4,451	0	4,451
3	876000	Measuring & Reg Sta Exp-Industrial	64	0	64	64	0	64	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	5,911	0	5,911	5,490	0	5,490	421	0	421
3	878000	Meter & House Regulator Expenses	54,988	0	54,988	39,883	0	39,883	15,105	0	15,105
3	879000	Customer Installation Expenses	117,205	11,820	129,025	73,544	9,584	83,128	43,661	2,236	45,897
3	880000	Other Expenses	145,732	47,569	193,301	119,796	38,570	158,366	25,936	8,999	34,935
3	881000	Rents	0	(1,080)	(1,080)	0	(876)	(876)	0	(204)	(204)
	MAINTENANCE										
3	885000	Supervision & Engineering	5,374	0	5,374	2,919	0	2,919	2,455	0	2,455
3	887000	Mains	123,706	0	123,706	93,228	0	93,228	30,478	0	30,478
3	889000	Measuring & Reg Sta Exp-General	21,904	1,991	23,895	19,036	1,614	20,650	2,868	377	3,245
3	890000	Measuring & Reg Sta Exp-Industrial	(6,240)	0	(6,240)	(6,726)	0	(6,726)	486	0	486
3	891000	Measuring & Reg Sta Exp-City Gate	30,536	(529)	30,007	29,455	(429)	29,026	1,081	(100)	981
3	892000	Services	138,516	0	138,516	120,483	0	120,483	18,033	0	18,033
3	893000	Meters & House Regulators	111,683	52,543	164,226	97,116	42,603	139,719	14,567	9,940	24,507
3	894000	Other Equipment	0	20,256	20,256	0	16,424	16,424	0	3,832	3,832
	TOTAL DISTRIBUTION OPERATING EXP		1,354,116	367,253	1,721,369	1,097,941	297,776	1,395,717	256,175	69,477	325,652
G-DEPX		Depreciation Expense-Distribution	1,859,372	4,786	1,864,158	1,290,687	3,171	1,293,858	568,685	1,615	570,300
G-OTX		Taxes Other Than FIT	1,914,082	0	1,914,082	1,658,391	0	1,658,391	255,691	0	255,691
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		3,773,454	4,786	3,778,240	2,949,078	3,171	2,952,249	824,376	1,615	825,991
	TOTAL DISTRIBUTION EXPENSES		5,127,570	372,039	5,499,609	4,047,019	300,947	4,347,966	1,080,551	71,092	1,151,643

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	8,592	8,592	0	5,625	5,625	0	2,967	2,967
2	902000	Meter Reading Expenses	24,824	8,273	33,097	14,845	5,416	20,261	9,979	2,857	12,836
2	903XXX	Customer Records & Collection Expenses	43,208	318,199	361,407	21,513	208,325	229,838	21,695	109,874	131,569
2	904000	Uncollectible Accounts	39,648	0	39,648	19,178	0	19,178	20,470	0	20,470
2	905000	Misc Customer Accounts	0	7,956	7,956	0	5,209	5,209	0	2,747	2,747
TOTAL CUSTOMER ACCOUNTS EXPENSES			107,680	343,020	450,700	55,536	224,575	280,111	52,144	118,445	170,589
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	647,679	12,717	660,396	551,756	8,326	560,082	95,923	4,391	100,314
2	909000	Advertising	12,223	55,340	67,563	8,090	36,231	44,321	4,133	19,109	23,242
2	910000	Misc Customer Service & Info Exp	0	19,296	19,296	0	12,633	12,633	0	6,663	6,663
TOTAL CUSTOMER SERVICE & INFO EXP			659,902	87,353	747,255	559,846	57,190	617,036	100,056	30,163	130,219
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	15,593	684,431	700,024	12,185	495,302	507,487	3,408	189,129	192,537
4	921000	Office Supplies & Expenses	28	88,792	88,820	28	64,256	64,284	0	24,536	24,536
4	922000	Admin. Expenses Transferred - Credit	0	(1,284)	(1,284)	0	(929)	(929)	0	(355)	(355)
4	923000	Outside Services Employed	16,187	290,663	306,850	1,986	210,344	212,330	14,201	80,319	94,520
4	924000	Property Insurance Premium	0	46,089	46,089	0	33,353	33,353	0	12,736	12,736
4	925XXX	Injuries and Damages	2,051	147,706	149,757	1,615	106,890	108,505	436	40,816	41,252
4	926XXX	Employee Pensions and Benefits	200,743	517,947	718,690	156,354	374,823	531,177	44,389	143,124	187,513
4	928000	Regulatory Commission Expenses	69,555	17,844	87,399	53,626	12,913	66,539	15,929	4,931	20,860
4	930000	Miscellaneous General Expenses	1,528	333,852	335,380	1,130	241,599	242,729	398	92,253	92,651
4	931000	Rents	0	10,317	10,317	0	7,466	7,466	0	2,851	2,851
4	935000	Maintenance of General Plant	68,506	257,590	326,096	61,494	186,410	247,904	7,012	71,180	78,192
TOTAL ADMIN & GEN OPERATING EXP			374,191	2,393,947	2,768,138	288,418	1,732,427	2,020,845	85,773	661,520	747,293

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	144,164	377,763	521,927	132,114	273,376	405,490	12,050	104,387	116,437
G-AMTX	Amortization Expense - General Plant - 303000	3,305	7,173	10,478	2,072	5,191	7,263	1,233	1,982	3,215
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	69,069	735,720	804,789	69,069	532,418	601,487	0	203,302	203,302
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306	Regulatory Debit - AMI Amortization	78,231	0	78,231	78,231	0	78,231	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti:	29,784	0	29,784	29,784	0	29,784	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	4,751	19,733	24,484	3,779	13,935	17,714	972	5,798	6,770
99 407314	Regulatory Debit - FISERVE Amortization	13,195	0	13,195	0	0	0	13,195	0	13,195
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr:	0	0	0	0	0	0	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407407	Reg. Credits-Amortization Depreciation Benefit	(68,783)	0	(68,783)	0	0	0	(68,783)	0	(68,783)
99 407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407419	Amortization AFUDC Equity Tax Credit	(57,894)	0	(57,894)	(27,729)	0	(27,729)	(30,165)	0	(30,165)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407447	Regulatory Deferral - COVID-19	8,932	0	8,932	8,932	0	8,932	0	0	0
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT--A&G	55,640	24,644	80,284	42,533	17,834	60,367	13,107	6,810	19,917
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	458,281	1,165,033	1,623,314	516,672	842,754	1,359,426	(58,391)	322,279	263,888
	TOTAL ADMIN & GENERAL EXPENSES	832,472	3,558,980	4,391,452	805,090	2,575,181	3,380,271	27,382	983,799	1,011,181
	TOTAL EXPENSES BEFORE FIT	19,981,957	4,735,747	24,717,704	14,124,588	3,412,684	17,537,272	5,857,369	1,323,063	7,180,432
	NET OPERATING INCOME (LOSS) BEFORE FIT			(1,165,062)			(1,154,740)			(10,322)
G-FIT	FEDERAL INCOME TAX			(1,508,108)			(1,152,261)			(355,847)
G-FIT	DEFERRED FEDERAL INCOME TAX			359,761			241,772			117,989
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			(16,715)			(244,251)			227,536

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers	100.000%	65.470%	34.530%
G-ALL 3	Direct Distribution Operating Expense	100.000%	81.082%	18.918%

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		72.367%		27.633%			
G-ALL 10	Actual Annual Throughput		100.000%		67.096%		32.904%			
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	141,630	39,170	180,800	141,630	28,346	169,976	0	10,824	10,824
4	495028	Deferred Exchange Reservation	468,750	0	468,750	310,547	0	310,547	158,203	0	158,203
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	(618,070)	0	(618,070)	(245,066)	0	(245,066)	(373,004)	0	(373,004)
4	495329	Amortization Res Decoupling Deferral	(47,263)	0	(47,263)	(66,916)	0	(66,916)	19,653	0	19,653
4	495338	Non-Res Decoupling Deferred Rev	(260,880)	0	(260,880)	(158,465)	0	(158,465)	(102,415)	0	(102,415)
4	495339	Amortization Non-Res Decoupling	(20,979)	0	(20,979)	(30,040)	0	(30,040)	9,061	0	9,061
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	(336,812)	39,170	(297,642)	(48,310)	28,346	(19,964)	(288,502)	10,824	(277,678)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	25,079,816	0	25,079,816	16,617,601	0	16,617,601	8,462,215	0	8,462,215
1	804001	Pipeline Demand Costs	2,358,474	0	2,358,474	1,611,545	0	1,611,545	746,929	0	746,929
1	804002	Transport Variable Charges	23,373	0	23,373	15,971	0	15,971	7,402	0	7,402
6	804010	Gas Costs - Fixed Hedge	(338,053)	0	(338,053)	(223,960)	0	(223,960)	(114,093)	0	(114,093)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	53,547	0	53,547	35,475	0	35,475	18,072	0	18,072
6	804018	Merchandise Processing Fee	15,197	0	15,197	10,068	0	10,068	5,129	0	5,129
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	(2,553,044)	0	(2,553,044)	(1,691,392)	0	(1,691,392)	(861,652)	0	(861,652)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	1,408,993	0	1,408,993	933,458	0	933,458	475,535	0	475,535
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	350,063	0	350,063	263,544	0	263,544	86,519	0	86,519
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(4,005,268)	0	(4,005,268)	(2,865,135)	0	(2,865,135)	(1,140,133)	0	(1,140,133)
		TOTAL PURCHASED GAS COSTS	22,393,098	0	22,393,098	14,707,175	0	14,707,175	7,685,923	0	7,685,923

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	66.250%	33.750%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	9,815	12,717	22,532	4,329	8,326	12,655	5,486	4,391	9,877
99	908600	Public Purpose Tariff Rider Expense Offset	811,055	0	811,055	697,302	0	697,302	113,753	0	113,753
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(173,191)	0	(173,191)	(149,875)	0	(149,875)	(23,316)	0	(23,316)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			647,679	12,717	660,396	551,756	8,326	560,082	95,923	4,391	100,314

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.470%	34.530%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended May 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.58%	54.58%
2	Cost of Debt		4.676%	4.680%
	Total Cost of Debt		2.552%	2.554%
	Total Weighted Cost		2.552%	2.554%
G-APL	Net Rate Base	668,458,231	476,289,432	192,168,799
	Interest Deduction for FIT Calculation	17,062,897	12,154,906	4,907,991
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	23,552,642	16,382,532	7,170,110
G-OPS	Operating & Maintenance Expense	19,224,948	13,163,279	6,061,669
G-OPS	Book Deprec/Amort and Reg Amortizations	3,467,235	2,633,947	833,288
G-OTX	Taxes Other than FIT	2,025,521	1,740,046	285,475
	Net Operating Income Before FIT	(1,165,062)	(1,154,740)	(10,322)
G-INT	Less: Interest Expense	1,421,908	1,012,909	408,999
G-OTX	Less: Idaho ITC Deferral & Amortization	(376)	0	(376)
G-SCM	Schedule M Adjustments	(4,594,120)	(3,319,309)	(1,274,811)
	Taxable Net Operating Income	(7,181,466)	(5,486,958)	(1,694,508)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,508,108)	(1,152,261)	(355,847)
G-DTE	Deferred FIT	791,918	611,651	180,267
G-DTE	Customer Tax Credit Amortization	(432,157)	(369,879)	(62,278)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(1,148,347)	(910,489)	(237,858)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,075,908	1,185,489	3,261,397	1,493,941	855,186	2,349,127	581,967	330,303	912,270
12	997001	Contributions In Aid of Construction	0	83,333	83,333	0	58,849	58,849	0	24,484	24,484
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	72,920	72,920	0	51,495	51,495	0	21,425	21,425
99	997010	Deferred Gas Credit and Refunds	(3,655,206)	(468,750)	(4,123,956)	(2,601,591)	(331,027)	(2,932,618)	(1,053,615)	(137,723)	(1,191,338)
12	997016	Redemption Expense Amortization	0	2,486	2,486	0	1,756	1,756	0	730	730
99	997018	DSM Tariff Rider	(196,970)	0	(196,970)	(172,018)	0	(172,018)	(24,952)	0	(24,952)
12	997020	FAS87 Current Pension Accrual	0	(13,784)	(13,784)	0	(9,734)	(9,734)	0	(4,050)	(4,050)
12	997027	Customer Uncollectibles	81,713	(120,551)	(38,838)	47,195	(85,132)	(37,937)	34,518	(35,419)	(901)
99	997031	Decoupling Mechanism	947,192	0	947,192	500,487	0	500,487	446,705	0	446,705
12	997032	Interest Rate Swaps	0	107,068	107,068	0	75,610	75,610	0	31,458	31,458
12	997035	Leases	0	(15,283)	(15,283)	0	(11,060)	(11,060)	0	(4,223)	(4,223)
12	997048	AFUDC	0	(46,349)	(46,349)	0	(32,731)	(32,731)	0	(13,618)	(13,618)
12	997049	Tax Depreciation	0	(3,184,973)	(3,184,973)	0	(2,249,196)	(2,249,196)	0	(935,777)	(935,777)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(173,191)	0	(173,191)	(149,875)	0	(149,875)	(23,316)	0	(23,316)
12	997080	Book Transportation Depreciation	0	248,619	248,619	0	175,572	175,572	0	73,047	73,047
12	997081	Deferred Compensation	0	(4,659)	(4,659)	0	(3,290)	(3,290)	0	(1,369)	(1,369)
4	997082	Meal Disallowances	0	858	858	0	621	621	0	237	237
12	997083	Paid Time Off	0	89,098	89,098	0	62,920	62,920	0	26,178	26,178
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(883,333)	(883,333)	0	(623,801)	(623,801)	0	(259,532)	(259,532)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	0	0	0	0	0	0	0	0	0
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	108,014	0	108,014	108,014	0	108,014	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	13,195	0	13,195	0	0	0	13,195	0	13,195
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	(57,894)	0	(57,894)	(27,729)	0	(27,729)	(30,165)	0	(30,165)
12	997118	Depreciation Study Deferral	(68,783)	0	(68,783)	0	0	0	(68,783)	0	(68,783)
12	997119	AFUDC Tax CPI	0	68,670	68,670	0	48,494	48,494	0	20,176	20,176
12	997120	Transportation Tax Disallowance	0	2,103	2,103	0	1,485	1,485	0	618	618
12	997125	COVID-19	8,932	0	8,932	8,932	0	8,932	0	0	0
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(469,546)	(469,546)	0	(331,589)	(331,589)	0	(137,957)	(137,957)
12	997129	Mixed Service Costs (IDD#5)	0	(508,333)	(508,333)	0	(358,980)	(358,980)	0	(149,353)	(149,353)
		TOTAL SCHEDULE M ADJUSTMENTS	(739,203)	(3,854,917)	(4,594,120)	(614,757)	(2,704,552)	(3,319,309)	(124,446)	(1,150,365)	(1,274,811)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers	100.000%	65.470%	34.530%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	66.250%	33.750%
G-ALL	11	Book Depreciation	100.000%	71.148%	28.852%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.619%	29.381%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	

AVISTA UTILITIES

For Month Ended May 31, 2022
Average of Monthly Averages Basis

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	259,967	183,586	76,381
99	410100	Deferred Federal Income Tax Exp	593,409	445,179	148,230
		SUBTOTAL	853,376	628,765	224,611
12	411100	Deferred Federal Income Tax Expense - Allocated	(143,385)	(101,252)	(42,133)
99	411100	Deferred Federal Income Tax Exp	(41,632)	(2,353)	(39,279)
		SUBTOTAL	(185,017)	(103,605)	(81,412)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	123,559	86,491	37,068
		SUBTOTAL	123,559	86,491	37,068
		Total Deferred Federal Income Tax Expense	791,918	611,651	180,267
99	411193	Customer Tax Credit Amortization	(432,157)	(369,879)	(62,278)
		SUBTOTAL	(432,157)	(369,879)	(62,278)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.619%	29.381%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
		TOTAL UNDERGROUND STORAGE TAX	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
		DISTRIBUTION									
99	408110	State Excise Tax	548,821	0	548,821	548,821	0	548,821	0	0	0
99	408120	Municipal Occupation & License Tax	927,222	0	927,222	815,676	0	815,676	111,546	0	111,546
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	438,415	0	438,415	293,894	0	293,894	144,521	0	144,521
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(376)	0	(376)	0	0	0	(376)	0	(376)
		TOTAL DISTRIBUTION TAX	1,914,082	0	1,914,082	1,658,391	0	1,658,391	255,691	0	255,691
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	55,640	24,644	80,284	42,533	17,834	60,367	13,107	6,810	19,917
		TOTAL A&G TAX	55,640	24,644	80,284	42,533	17,834	60,367	13,107	6,810	19,917
		TOTAL TAXES OTHER THAN FIT	1,969,722	55,799	2,025,521	1,700,924	39,122	1,740,046	268,798	16,677	285,475

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
-------	---	------------------------	----------	---------	---------

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended May 31, 2022
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,302,004	3,096,115	1,022,594	942,221	1,964,815	771,517	359,783	1,131,300
4	3031XX	Misc Intangible IT Plant (3031XX)	4,185,401	57,934,173	62,119,574	4,185,401	41,925,222	46,110,623	0	16,008,951	16,008,951
TOTAL INTANGIBLE PLANT			5,979,512	59,236,177	65,215,689	5,207,995	42,867,443	48,075,438	771,517	16,368,734	17,140,251
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	2,546,764	2,546,764	0	1,740,204	1,740,204	0	806,560	806,560
1	352XXX	Wells	0	23,167,896	23,167,896	0	15,830,623	15,830,623	0	7,337,273	7,337,273
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	15,062,525	15,062,525	0	10,292,223	10,292,223	0	4,770,302	4,770,302
1	355000	Measuring & Regulating Equipment	0	1,671,125	1,671,125	0	1,141,880	1,141,880	0	529,245	529,245
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,684,998	2,684,998	0	1,834,659	1,834,659	0	850,339	850,339
TOTAL UNDERGROUND STORAGE PLANT			0	49,029,242	49,029,242	0	33,534,489	33,534,489	0	15,494,753	15,494,753
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	672,576	0	672,576	496,625	0	496,625	175,951	0	175,951
6	375000	Structures & Improvements	1,566,195	0	1,566,195	916,700	0	916,700	649,495	0	649,495
6	376000	Mains	442,245,552	2,518,937	444,764,489	294,457,338	1,668,796	296,126,134	147,788,214	850,141	148,638,355
6	378000	Measuring & Reg Station Equip-General	7,259,073	0	7,259,073	4,597,383	0	4,597,383	2,661,690	0	2,661,690
6	379000	Measuring & Reg Station Equip-City Gate	6,615,675	0	6,615,675	1,938,065	0	1,938,065	4,677,610	0	4,677,610
6	380000	Services	327,823,802	0	327,823,802	225,521,734	0	225,521,734	102,302,068	0	102,302,068
6	381XXX	Meters	113,579,630	0	113,579,630	81,436,658	0	81,436,658	32,142,972	0	32,142,972
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	4,049,925	0	4,049,925	2,993,525	0	2,993,525	1,056,400	0	1,056,400
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			903,901,023	2,518,937	906,419,960	612,421,953	1,668,796	614,090,749	291,479,070	850,141	292,329,211
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	29,458,470	28,464,213	57,922,683	27,723,815	20,598,697	48,322,512	1,734,655	7,865,516	9,600,171
4	391XXX	Office Furniture & Equipment	1,347,797	14,125,103	15,472,900	1,345,591	10,221,913	11,567,504	2,206	3,903,190	3,905,396
4	392XXX	Transportation Equipment	14,120,840	5,031,042	19,151,882	10,493,322	3,640,814	14,134,136	3,627,518	1,390,228	5,017,746
4	393000	Stores Equipment	377,698	1,038,569	1,416,267	321,758	751,581	1,073,339	55,940	286,988	342,928
4	394000	Tools, Shop & Garage Equipment	3,166,850	7,667,762	10,834,612	2,570,626	5,548,929	8,119,555	596,224	2,118,833	2,715,057
4	395XXX	Laboratory Equipment	106,253	556,115	662,368	106,253	402,444	508,697	0	153,671	153,671
4	396XXX	Power Operated Equipment	3,470,110	1,068,654	4,538,764	2,581,299	773,353	3,354,652	888,811	295,301	1,184,112
4	397XXX	Communications Equipment	4,696,383	17,920,172	22,616,555	3,577,938	12,968,291	16,546,229	1,118,445	4,951,881	6,070,326
4	398000	Miscellaneous Equipment	1,914	140,717	142,631	0	101,833	101,833	1,914	38,884	40,798
TOTAL GENERAL PLANT			60,113,093	78,572,182	138,685,275	51,989,783	56,860,331	108,850,114	8,123,310	21,711,851	29,835,161

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended May 31, 2022
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	969,993,628	189,356,538	1,159,350,166	669,619,731	134,931,059	804,550,790	300,373,897	54,425,479	354,799,376
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,748,692)	(18,748,692)	0	(12,810,981)	(12,810,981)	0	(5,937,711)	(5,937,711)
G-ADEP		Distribution Plant	(275,510,338)	(1,987,608)	(277,497,946)	(177,818,417)	(1,316,790)	(179,135,207)	(97,691,921)	(670,818)	(98,362,739)
G-ADEP		General Plant	(18,207,294)	(25,874,453)	(44,081,747)	(14,135,689)	(18,724,565)	(32,860,254)	(4,071,605)	(7,149,888)	(11,221,493)
		TOTAL ACCUMULATED DEPRECIATION	(293,717,632)	(46,610,753)	(340,328,385)	(191,954,106)	(32,852,336)	(224,806,442)	(101,763,526)	(13,758,417)	(115,521,943)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(450,864)	(997,295)	(1,448,159)	(300,062)	(721,713)	(1,021,775)	(150,802)	(275,582)	(426,384)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,951,502)	(28,262,483)	(31,213,985)	(2,951,502)	(20,452,711)	(23,404,213)	0	(7,809,772)	(7,809,772)
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	(3,402,366)	(29,259,778)	(32,662,144)	(3,251,564)	(21,174,424)	(24,425,988)	(150,802)	(8,085,354)	(8,236,156)
		TOTAL ACCUMULATED DEPR/AMORT	(297,119,998)	(75,870,531)	(372,990,529)	(195,205,670)	(54,026,760)	(249,232,430)	(101,914,328)	(21,843,771)	(123,758,099)
		NET GAS UTILITY PLANT before DFIT	672,873,630	113,486,007	786,359,637	474,414,061	80,904,299	555,318,360	198,459,569	32,581,708	231,041,277
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,321,008)	(103,321,008)	0	(72,964,263)	(72,964,263)	0	(30,356,745)	(30,356,745)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,725,114)	(15,725,114)	0	(11,376,472)	(11,376,472)	0	(4,348,642)	(4,348,642)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(824,157)	(824,157)	0	(596,418)	(596,418)	0	(227,739)	(227,739)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	80,907	80,907	0	58,550	58,550	0	22,357	22,357
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(274,620)	(274,620)	0	(193,934)	(193,934)	0	(80,686)	(80,686)
		TOTAL ACCUMULATED DFIT	0	(120,063,992)	(120,063,992)	0	(85,072,537)	(85,072,537)	0	(34,991,455)	(34,991,455)
		NET GAS UTILITY PLANT	672,873,630	(6,577,985)	666,295,645	474,414,061	(4,168,238)	470,245,823	198,459,569	(2,409,747)	196,049,822

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%	66.250%	33.750%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.619%	29.381%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	672,873,630	(6,577,985)	666,295,645	474,414,061	(4,168,238)	470,245,823	198,459,569	(2,409,747)	196,049,822
		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	1,261,193	2,093,453	3,354,646	768,422	1,514,969	2,283,391	492,771	578,484	1,071,255
4	182318	Accumulated Amortization - AFUDC	(251,791)	(819,639)	(1,071,430)	(183,493)	(593,167)	(776,660)	(68,298)	(226,472)	(294,770)
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	8,027,183	8,027,183	0	5,484,974	5,484,974	0	2,542,209	2,542,209
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	3,615,973	0	3,615,973	3,615,973	0	3,615,973	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	8,638,445	0	8,638,445	8,638,445	0	8,638,445	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,710,940)	0	(1,710,940)	(1,710,940)	0	(1,710,940)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(33,556,318)	0	(33,556,318)	(22,167,626)	0	(22,167,626)	(11,388,692)	0	(11,388,692)
99	190393	ADFIT-Customer Tax Credit	7,046,826	0	7,046,826	4,655,201	0	4,655,201	2,391,625	0	2,391,625
99	235199	Customer Deposits	(853)	0	(853)	(853)	0	(853)	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	5,662,537	0	5,662,537	5,662,537	0	5,662,537	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,189,133)	0	(1,189,133)	(1,189,133)	0	(1,189,133)	0	0	0
C-WKC		Working Capital	(2,445,520)	0	(2,445,520)	(2,411,233)	0	(2,411,233)	(34,287)	0	(34,287)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(12,929,581)	15,092,167	2,162,586	(4,322,700)	10,366,309	6,043,609	(8,606,881)	4,725,858	(3,881,023)
		NET RATE BASE	659,944,049	8,514,182	668,458,231	470,091,361	6,198,071	476,289,432	189,852,688	2,316,111	192,168,799

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	268,451	268,451											
Steam (ED-ID)	355,383	355,383											
Steam (ED-WA)	974,549	974,549											
Hydro (ED-AN)	1,312,312	1,312,312											
Other (ED-AN)	914,130	914,130											
Total Electric Production	3,824,825	3,824,825											
Electric Transmission													
ED-AN	1,564,546	1,564,546											
ED-ID	22,922	22,922											
ED-WA	43,244	43,244											
Total Electric Transmission	1,630,712	1,630,712											
Electric Distribution													
ED-AN	7,116	7,116											
ED-ID	1,607,516	1,607,516											
ED-WA	3,073,638	3,073,638											
Total Electric Distribution	4,688,270	4,688,270											
Gas Underground Storage													
1 GD-AN	60,047		60,047		60,047	60,047		41,030	41,030		19,017	19,017	
GD-OR	10,438			10,438									
Total Gas Underground Storage	70,485		60,047	10,438		60,047	60,047	41,030	41,030		19,017	19,017	
Gas Distribution													
6 GD-AN	4,786		4,786		4,786	4,786		3,171	3,171		1,615	1,615	
GD-ID	568,685		568,685		568,685	568,685				568,685		568,685	
GD-WA	1,290,687		1,290,687		1,290,687	1,290,687	1,290,687		1,290,687				
GD-OR	852,683			852,683									
Total Gas Distribution	2,716,841		1,864,158	852,683	1,859,372	4,786	1,864,158	1,290,687	3,171	1,293,858	568,685	1,615	570,300
General Plant													
ED-AN	252,521	252,521											
ED-ID	42,301	42,301											
ED-WA	100,249	100,249											
7,4 CD-AA	1,687,586	1,193,039	341,365	153,182		341,365	341,365		247,036	247,036		94,329	94,329
9,4 CD-AN	53,498	41,556	11,942			11,942	11,942		8,642	8,642		3,300	3,300
9 CD-ID	39,660	30,807	8,853		8,853	8,853					8,853		8,853
9 CD-WA	187,804	145,882	41,922		41,922	41,922	41,922			41,922			
8,4 GD-AA	31,759		21,830	9,929		21,830	21,830		15,798	15,798		6,032	6,032
4 GD-AN	2,626		2,626			2,626	2,626		1,900	1,900		726	726
GD-ID	3,197		3,197		3,197	3,197					3,197		3,197
GD-WA	90,192		90,192		90,192	90,192		90,192		90,192			
GD-OR	17,512			17,512									
Total General Plant	2,508,905	1,806,355	521,927	180,623	144,164	377,763	521,927	132,114	273,376	405,490	12,050	104,387	116,437
Total Depreciation Expense	15,440,038	11,950,162	2,446,132	1,043,744	2,003,536	442,596	2,446,132	1,422,801	317,577	1,740,378	580,735	125,019	705,754

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	66.250%	33.750%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	76,533	76,533											
Misc Intangible Plt (303000) ED-AN	21,589	21,589											
Total Production/Transmission	98,122	98,122											
Distribution													
Franchises (302000) ED-WA	9,006	9,006											
Misc Intangible Plt (303000) ED-WA	489	489											
Total Distribution	9,495	9,495											
General Plant - 303000													
7,4 CD-AA	34,569	24,439	6,992	3,138		6,992	6,992		5,060	5,060		1,932	1,932
9,4 CD-AN	811	630	181			181	181		131	131		50	50
GD-ID	1,233		1,233		1,233		1,233				1,233		1,233
GD-WA	2,072		2,072		2,072		2,072	2,072		2,072			
GD-OR	672			672									
Total General Plant - 303000	39,357	25,069	10,478	3,810	3,305	7,173	10,478	2,072	5,191	7,263	1,233	1,982	3,215
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	3,600,784	2,545,574	728,367	326,843		728,367	728,367		527,097	527,097		201,270	201,270
9,4 CD-AN	10,008	7,774	2,234			2,234	2,234		1,617	1,617		617	617
9,4 CD-ID	0	0	0		0		0				0		0
9,4 CD-WA	309,422	240,353	69,069		69,069		69,069	69,069		69,069			0
ED-AN	564,217	564,217											
ED-ID	0	0											
ED-WA	74,971	74,971											
8,4 GD-AA	7,447		5,119	2,328		5,119	5,119		3,704	3,704		1,415	1,415
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	4,566,849	3,432,889	804,789	329,171	69,069	735,720	804,789	69,069	532,418	601,487	0	203,302	203,302
Gas Underground Storage													
1 GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage	0		0			0	0		0	0		0	0
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	35,203	35,203											
GD-OR	0			0									
Total General Plant- 390200, 396200	35,203	35,203	0	0		0	0		0	0		0	0
Total Amortization Expense	4,749,026	3,600,778	815,267	332,981	72,374	742,893	815,267	71,141	537,609	608,750	1,233	205,284	206,517

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(75,839,460)	(75,839,460)												
Steam (ED-ID)	(93,085,403)	(93,085,403)												
Steam (ED-WA)	(178,782,029)	(178,782,029)												
Hydro (ED-AN)	(178,817,766)	(178,817,766)												
Other (ED-AN)	(162,753,647)	(162,753,647)												
Total Electric Production	(689,278,305)	(689,278,305)												
Electric Transmission														
ED-AN	(230,354,453)	(230,354,453)												
ED-ID	(10,426,564)	(10,426,564)												
ED-WA	(16,397,718)	(16,397,718)												
Total Electric Transmission	(257,178,735)	(257,178,735)												
Electric Distribution														
ED-AN	(442,219)	(442,219)												
ED-ID	(267,319,182)	(267,319,182)												
ED-WA	(437,436,303)	(437,436,303)												
Total Electric Distribution	(705,197,704)	(705,197,704)												
Gas Underground Storage														
1 GD-AN	(18,748,692)		(18,748,692)			(18,748,692)	(18,748,692)		(12,810,981)	(12,810,981)		(5,937,711)	(5,937,711)	
GD-OR	(1,564,045)			(1,564,045)										
Total Gas Underground Storage	(20,312,737)		(18,748,692)	(1,564,045)		(18,748,692)	(18,748,692)		(12,810,981)	(12,810,981)		(5,937,711)	(5,937,711)	
Gas Distribution														
6 GD-AN	(1,987,608)		(1,987,608)			(1,987,608)	(1,987,608)		(1,316,790)	(1,316,790)		(670,818)	(670,818)	
GD-ID	(97,691,921)		(97,691,921)			(97,691,921)	(97,691,921)				(97,691,921)		(97,691,921)	
GD-WA	(177,818,417)		(177,818,417)			(177,818,417)	(177,818,417)	(177,818,417)						
GD-OR	(134,716,157)			(134,716,157)										
Total Gas Distribution	(412,214,103)		(277,497,946)	(134,716,157)		(275,510,338)	(1,987,608)	(277,497,946)	(177,818,417)	(1,316,790)	(179,135,207)	(97,691,921)	(670,818)	(98,362,739)
General Plant														
ED-AN	(38,700,419)	(38,700,419)												
ED-ID	(13,324,952)	(13,324,952)												
ED-WA	(24,843,025)	(24,843,025)												
7.4 CD-AA	(92,148,937)	(65,144,691)	(18,639,887)	(8,364,359)		(18,639,887)	(18,639,887)		(13,489,127)	(13,489,127)		(5,150,760)	(5,150,760)	
9.4 CD-AN	(8,220,890)	(6,385,823)	(1,835,067)			(1,835,067)	(1,835,067)		(1,327,983)	(1,327,983)		(507,084)	(507,084)	
9 CD-ID	(7,348,952)	(5,708,519)	(1,640,433)			(1,640,433)	(1,640,433)				(1,640,433)		(1,640,433)	
9 CD-WA	(10,354,179)	(8,042,919)	(2,311,260)			(2,311,260)	(2,311,260)	(2,311,260)						
8.4 GD-AA	(2,385,617)		(1,639,778)	(745,839)		(1,639,778)	(1,639,778)		(1,186,658)	(1,186,658)		(453,120)	(453,120)	
4 GD-AN	(3,759,721)		(3,759,721)			(3,759,721)	(3,759,721)		(2,720,797)	(2,720,797)		(1,038,924)	(1,038,924)	
GD-ID	(2,431,172)		(2,431,172)			(2,431,172)	(2,431,172)				(2,431,172)		(2,431,172)	
GD-WA	(11,824,429)		(11,824,429)			(11,824,429)	(11,824,429)	(11,824,429)						
GD-OR	(5,520,397)			(5,520,397)										
Total General Plant	(220,862,690)	(162,150,348)	(44,081,747)	(14,630,595)		(18,207,294)	(25,874,453)	(44,081,747)	(14,135,689)	(18,724,565)	(32,860,254)	(4,071,605)	(7,149,888)	(11,221,493)
Total Accumulated Depreciation	(2,305,044,274)	(1,813,805,092)	(340,328,385)	(150,910,797)		(293,717,632)	(46,610,753)	(340,328,385)	(191,954,106)	(32,852,336)	(224,806,442)	(101,763,526)	(13,758,417)	(115,521,943)

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	66.250%	33.750%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended May 31, 2022
Average of Monthly Averages Basis

Report ID:
G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(15,077,754)	(15,077,754)											
Misc Intangible Plt (303000)	ED-AN	(2,657,063)	(2,657,063)											
Total Production/Transmission		(17,734,817)	(17,734,817)											
Distribution														
Franchises (302000)	ED-WA	(325,737)	(325,737)											
Misc Intangible Plt (303000)	ED-WA	(62,471)	(62,471)											
Total Distribution		(388,208)	(388,208)											
General Plant - 303000														
7,4	CD-AA	(4,776,519)	(3,376,760)	(966,194)	(433,565)		(966,194)	(966,194)		(699,206)	(699,206)		(266,988)	(266,988)
9,4	CD-AN	(139,332)	(108,231)	(31,101)			(31,101)	(31,101)		(22,507)	(22,507)		(8,594)	(8,594)
	GD-ID	(150,802)		(150,802)			(150,802)	(150,802)				(150,802)		(150,802)
	GD-WA	(300,062)		(300,062)			(300,062)	(300,062)	(300,062)		(300,062)			
	GD-OR	(123,960)			(123,960)									
Total General Plant - 303000		(5,490,675)	(3,484,991)	(1,448,159)	(557,525)	(450,864)	(997,295)	(1,448,159)	(300,062)	(721,713)	(1,021,775)	(150,802)	(275,582)	(426,384)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(138,659,301)	(98,025,193)	(28,048,003)	(12,586,105)		(28,048,003)	(28,048,003)		(20,297,498)	(20,297,498)		(7,750,505)	(7,750,505)
9,4	CD-AN	(318,200)	(247,172)	(71,028)			(71,028)	(71,028)		(51,401)	(51,401)		(19,627)	(19,627)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(13,222,389)	(10,270,887)	(2,951,502)		(2,951,502)	(2,951,502)	(2,951,502)			(2,951,502)		0	0
	ED-AN	(13,167,530)	(13,167,530)											
	ED-ID	0	0											
	ED-WA	(1,417,278)	(1,417,278)											
8,4	GD-AA	(208,700)		(143,452)	(65,248)		(143,452)	(143,452)		(103,812)	(103,812)		(39,640)	(39,640)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(166,993,398)	(123,128,060)	(31,213,985)	(12,651,353)	(2,951,502)	(28,262,483)	(31,213,985)	(2,951,502)	(20,452,711)	(23,404,213)	0	(7,809,772)	(7,809,772)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0		0	0
4	ED-AN	(895,786)	(895,786)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0		0	0
	GD-OR	0			0									
Total General Plant - 390200, 396200		(895,786)	(895,786)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(191,502,884)	(145,631,862)	(32,662,144)	(13,208,878)	(3,402,366)	(29,259,778)	(32,662,144)	(3,251,564)	(21,174,424)	(24,425,988)	(150,802)	(8,085,354)	(8,236,156)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	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	20,276,038	8,294,951	2,837,023	9,144,064	20,276,038	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,011,465	0	0	0	0	25,011,465	0	0	25,011,465	0	0	0	
99		GD-OR / AS	4,267,773	0	0	0	0	0	0	0	0	4,267,773	0	4,267,773	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	129,011,874	0	0	91,204,944	91,204,944	0	0	26,096,522	26,096,522	0	11,710,408	11,710,408	
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	209,096,212	17,733,618	8,873,425	108,588,304	135,195,347	27,723,815	1,734,655	28,464,214	57,922,684	4,267,773	11,710,408	15,978,181	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,471,015	493,017	7,798	1,970,200	2,471,015	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	68,382,785	0	0	48,343,210	48,343,210	0	0	13,832,470	13,832,470	0	6,207,105	6,207,105	
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	77,056,103	4,685,355	15,473	50,562,635	55,263,463	1,345,590	2,206	14,125,103	15,472,899	12,109	6,307,632	6,319,741	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	58,984,877	25,808,710	11,919,149	21,257,018	58,984,877	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,996,071	0	0	0	0	10,017,095	3,381,421	2,597,555	15,996,071	0	0	0	
99		GD-OR / AS	4,729,341	0	0	0	0	0	0	0	0	4,729,341	0	4,729,341	
8		GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385	
7		CD-AA	7,572,583	0	0	5,353,438	5,353,438	0	0	1,531,782	1,531,782	0	687,363	687,363	
9		CD-WA / ID / AN	6,976,193	1,657,217	856,387	2,905,364	5,418,968	476,227	246,096	834,902	1,557,225	0	0	0	
		TOTAL ACCOUNT	94,356,253	27,465,927	12,775,536	29,515,820	69,757,283	10,493,322	3,627,517	5,031,042	19,151,881	4,729,341	717,748	5,447,089	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,337,247	345,916	194,665	3,605,286	4,145,867	99,404	55,940	1,036,036	1,191,380	0	0	0	0
		TOTAL ACCOUNT	6,065,698	404,782	194,665	4,028,056	4,627,503	321,757	55,940	1,038,569	1,416,266	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,522,309	1,187,027	320,587	6,014,695	7,522,309	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,445,513	0	0	0	0	2,564,818	379,759	500,936	3,445,513	0	0	0	
99		GD-OR / AS	996,874	0	0	0	0	0	0	0	0	996,874	0	996,874	
8		GD-AA	5,701,442	0	0	0	0	0	0	3,918,943	3,918,943	0	1,782,499	1,782,499	
7		CD-AA	14,947,542	0	0	10,567,165	10,567,165	0	0	3,023,589	3,023,589	0	1,356,788	1,356,788	
9		CD-WA / ID / AN	2,000,567	20,210	753,273	780,517	1,554,000	5,808	216,465	224,294	446,567	0	0	0	
		TOTAL ACCOUNT	34,614,247	1,207,237	1,073,860	17,362,377	19,643,474	2,570,626	596,224	7,667,762	10,834,612	996,874	3,139,287	4,136,161	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,103,091	400,088	15,791	2,687,212	3,103,091	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	5,045,241	400,088	15,791	3,740,476	4,156,355	106,253	0	556,115	662,368	18,586	207,932	226,518	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	29,868,793	13,444,320	8,876,861	7,547,612	29,868,793	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	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	
		TOTAL ACCOUNT	36,008,398	13,696,062	9,269,309	8,412,457	31,377,828	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	48,484,105	12,630,004	6,528,008	29,326,093	48,484,105	0	0	0	0	0	0	
99		GD-WA / ID / AN	894,618	0	0	0	0	602,220	290,445	1,953	894,618	0	0	
99		GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	
8		GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	
7		CD-AA	85,679,380	0	0	60,571,038	60,571,038	0	0	17,331,225	17,331,225	0	7,777,117	
9		CD-WA / ID / AN	18,920,699	10,355,157	2,881,344	1,460,719	14,697,220	2,975,718	828,000	419,761	4,223,479	0	0	
		TOTAL ACCOUNT	154,976,726	22,985,161	9,409,352	91,357,850	123,752,363	3,577,938	1,118,445	17,920,172	22,616,555	754,626	7,853,182	8,607,808
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	284,555	0	6,846	277,709	284,555	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	691,784	0	0	489,057	489,057	0	0	139,934	139,934	0	62,793	
9		CD-WA / ID / AN	12,080	0	6,659	2,724	9,383	0	1,914	783	2,697	0	0	
		TOTAL ACCOUNT	997,511	0	13,505	769,490	782,995	0	1,914	140,717	142,631	9,092	62,793	71,885
		TOTAL GENERAL PLANT	637,046,383	89,390,041	42,342,822	323,799,576	455,532,439	51,989,783	8,123,309	78,572,185	138,685,277	11,698,544	31,130,123	42,828,667

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,739	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	0	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,601,352	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	26,223,208	2,694,756	0	23,528,452	26,223,208	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	135,564,129	0	0	95,837,061	95,837,061	0	0	27,421,912	27,421,912	0	12,305,156	
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	162,998,341	2,824,237	0	119,831,419	122,655,656	37,208	0	27,861,345	27,898,553	0	12,444,132	12,444,132
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	2,529,711	0	0	2,529,711	2,529,711	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	11,641,312	0	0	8,229,825	8,229,825	0	0	2,354,805	2,354,805	0	1,056,682	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	14,171,023	0	0	10,759,536	10,759,536	0	0	2,354,805	2,354,805	0	1,056,682	1,056,682
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,516,391	0	0	7,516,391	7,516,391	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	7,516,391	0	0	7,516,391	7,516,391	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	1,125,958	0	0	795,996	795,996	0	0	227,759	227,759	0	102,203	102,203
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	21,488,915	16,214,764	0	795,996	17,010,760	4,148,193	0	227,759	4,375,952	0	102,203	102,203
	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	8,548,690	0	0	6,043,496	6,043,496	0	0	1,729,229	1,729,229	0	775,965	775,965
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	8,647,134	0	0	6,141,940	6,141,940	0	0	1,729,229	1,729,229	0	775,965	775,965
	TOTAL		362,776,505	19,358,717	0	251,272,486	270,631,203	5,207,995	771,517	59,236,177	65,215,689	425,951	26,503,662	26,929,613

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended May 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(76,800,089)	(54,293,823)	(15,535,122)	(6,971,144)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(851,139)	(661,148)	(189,991)	0
7	282919 CD-AA	(4,074,340)	(2,880,355)	(824,157)	(369,828)
7	283750 CD-AA	399,976	282,763	80,907	36,306
	Total	(81,325,592)	(57,552,563)	(16,468,363)	(7,304,666)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended May 31, 2022
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,626,809	5,626,809	0	0	0	0	5,626,809
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	23	23	0	0	0	0	23
7/4	154560 Supply Chain Invoice Price Variance	0	0	183	183	0	0	0	0	183
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	72,428,900	32,450,608	0	104,879,508	74,840,133	32,484,895	(2,411,233)	(34,287)	0
TOTAL		72,428,900	32,450,608	5,627,015	110,506,523	74,840,133	32,484,895	(2,411,233)	(34,287)	5,627,015

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%