

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	46,218,748	32,595,464	13,623,284
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>46,218,748</u>	<u>32,595,464</u>	<u>13,623,284</u>
G-APL	Gas Net Adjusted Rate Base	<u>661,108,299</u>	<u>470,025,257</u>	<u>191,083,042</u>
	RATE OF RETURN	<u>6.991%</u>	<u>6.935%</u>	<u>7.130%</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 May 31, 2022
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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 - AMA Percent	06-01-2021 thru 05-31-2022	265,972 100.000%	174,614 65.651%	91,358 34.349%
3	G-OPS	Direct Distribution Operating Expense Percent	06-01-2021 thru 05-31-2022	13,093,001 100.000%	9,507,215 72.613%	3,585,786 27.387%
	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	06-01-2021 thru 05-31-2022	302,346,603 100.000%	202,919,328 67.115%	99,427,275 32.885%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended May 31, 2022
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AVISTA UTILITIES

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

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

Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended May 31, 2022
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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	06-01-2021 thru 05-31-2022	29,076,616	20,681,208	8,395,408	
			100.000%	71.127%	28.873%	
12	Net Gas Plant (before ADFIT) - AMA Percent	05-01-2021 thru 05-31-2022	775,107,361	547,838,125	227,269,236	
			100.000%	70.679%	29.321%	
13	G-PLT Net Gas General Plant - AMA Percent	05-01-2021 thru 05-31-2022	95,754,529	77,216,295	18,538,234	
			100.000%	80.640%	19.360%	
14	Net Allocated Schedule M's - AMA Percent	06-01-2021 thru 05-31-2022	-49,109,663	-34,493,817	-14,615,846	
			100.000%	70.238%	29.762%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	174,412,996	0	174,412,996	123,040,999	0	123,040,999	51,371,997	0	51,371,997
99	4812XX	Commercial - Firm & Interruptible	80,994,941	0	80,994,941	58,593,925	0	58,593,925	22,401,016	0	22,401,016
99	4813XX	Industrial-Firm	2,941,438	0	2,941,438	1,793,797	0	1,793,797	1,147,641	0	1,147,641
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	404,877	0	404,877	373,257	0	373,257	31,620	0	31,620
99	499XXX	Unbilled Revenue	2,124,877	0	2,124,877	1,628,820	0	1,628,820	496,057	0	496,057
TOTAL SALES TO ULTIMATE CUSTOMERS			260,879,129	0	260,879,129	185,430,798	0	185,430,798	75,448,331	0	75,448,331
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	78,853,709	0	78,853,709	52,631,343	0	52,631,343	26,222,366	0	26,222,366
4	488000	Miscellaneous Service Revenues	7,195	0	7,195	2,475	0	2,475	4,720	0	4,720
99	4893XX	Transportation Revenues	5,693,490	0	5,693,490	5,109,657	0	5,109,657	583,833	0	583,833
99	493000	Rent from Gas Property	1,000	0	1,000	974	0	974	26	0	26
4	495XXX	Other Gas Revenues	5,839,454	588,672	6,428,126	3,961,809	426,004	4,387,813	1,877,645	162,668	2,040,313
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			90,394,848	588,672	90,983,520	61,706,258	426,004	62,132,262	28,688,590	162,668	28,851,258
TOTAL GAS REVENUES			351,273,977	588,672	351,862,649	247,137,056	426,004	247,563,060	104,136,921	162,668	104,299,589
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	181,876,908	0	181,876,908	120,956,836	0	120,956,836	60,920,072	0	60,920,072
99	808XXX	Net Natural Gas Storage Transactions	(1,634,951)	0	(1,634,951)	(618,008)	0	(618,008)	(1,016,943)	0	(1,016,943)
99	811000	Gas Used for Products Extraction	(856,224)	0	(856,224)	(570,552)	0	(570,552)	(285,672)	0	(285,672)
10	813000	Other Gas Expenses	202,952	865,312	1,068,264	202,952	580,590	783,542	0	284,722	284,722
99	813010	Gas Technology Institute (GTI) Expenses	124,759	0	124,759	86,417	0	86,417	38,342	0	38,342
TOTAL PRODUCTION EXPENSES			179,713,444	865,312	180,578,756	120,057,645	580,590	120,638,235	59,655,799	284,722	59,940,521
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	982	982	0	671	671	0	311	311
1	824000	Other Expenses	0	847,111	847,111	0	578,831	578,831	0	268,280	268,280
1	837000	Other Equipment	0	1,447,026	1,447,026	0	988,753	988,753	0	458,273	458,273
TOTAL UNDERGROUND STORAGE OPER EXP			0	2,295,119	2,295,119	0	1,568,255	1,568,255	0	726,864	726,864
G-DEPX		Depreciation Expense-Underground Storage	0	704,424	704,424	0	481,333	481,333	0	223,091	223,091
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	1,013,163	1,013,163	0	692,294	692,294	0	320,869	320,869
TOTAL UNDERGROUND STORAGE EXPENSES			0	3,308,282	3,308,282	0	2,260,549	2,260,549	0	1,047,733	1,047,733

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	776,423	1,481,305	2,257,728	627,908	1,075,620	1,703,528	148,515	405,685	554,200
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,417,059	977,239	4,394,298	2,316,314	709,603	3,025,917	1,100,745	267,636	1,368,381
3	875000 Measuring & Reg Sta Exp-General	163,678	0	163,678	111,623	0	111,623	52,055	0	52,055
3	876000 Measuring & Reg Sta Exp-Industrial	4,513	0	4,513	3,356	0	3,356	1,157	0	1,157
3	877000 Measuring & Reg Sta Exp-City Gate	94,727	0	94,727	46,478	0	46,478	48,249	0	48,249
3	878000 Meter & House Regulator Expenses	693,299	0	693,299	448,703	0	448,703	244,596	0	244,596
3	879000 Customer Installation Expenses	1,530,339	71,906	1,602,245	981,689	52,213	1,033,902	548,650	19,693	568,343
3	880000 Other Expenses	1,484,547	427,623	1,912,170	1,211,905	310,510	1,522,415	272,642	117,113	389,755
3	881000 Rents	0	(13,067)	(13,067)	0	(9,488)	(9,488)	0	(3,579)	(3,579)
	MAINTENANCE									
3	885000 Supervision & Engineering	27,031	3,586	30,617	8,302	2,604	10,906	18,729	982	19,711
3	887000 Mains	1,240,071	0	1,240,071	968,429	0	968,429	271,642	0	271,642
3	889000 Measuring & Reg Sta Exp-General	252,124	33,501	285,625	205,625	24,326	229,951	46,499	9,175	55,674
3	890000 Measuring & Reg Sta Exp-Industrial	14,832	2,626	17,458	7,134	1,907	9,041	7,698	719	8,417
3	891000 Measuring & Reg Sta Exp-City Gate	87,111	7,638	94,749	66,064	5,546	71,610	21,047	2,092	23,139
3	892000 Services	1,801,505	0	1,801,505	1,509,501	0	1,509,501	292,004	0	292,004
3	893000 Meters & House Regulators	1,504,811	689,403	2,194,214	993,991	500,596	1,494,587	510,820	188,807	699,627
3	894000 Other Equipment	932	174,276	175,208	194	126,547	126,741	738	47,729	48,467
	TOTAL DISTRIBUTION OPERATING EXP	13,093,002	3,856,036	16,949,038	9,507,216	2,799,984	12,307,200	3,585,786	1,056,052	4,641,838
G-DEPX	Depreciation Expense-Distribution	21,702,800	57,425	21,760,225	15,037,795	38,541	15,076,336	6,665,005	18,884	6,683,889
G-OTX	Taxes Other Than FIT	19,763,940	0	19,763,940	16,886,565	0	16,886,565	2,877,375	0	2,877,375
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	41,466,740	57,425	41,524,165	31,924,360	38,541	31,962,901	9,542,380	18,884	9,561,264
	TOTAL DISTRIBUTION EXPENSES	54,559,742	3,913,461	58,473,203	41,431,576	2,838,525	44,270,101	13,128,166	1,074,936	14,203,102

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For Twelve Months Ended May 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:										
2	901000 Supervision	0	101,308	101,308	0	66,510	66,510	0	34,798	34,798
2	902000 Meter Reading Expenses	353,013	87,333	440,346	242,769	57,335	300,104	110,244	29,998	140,242
2	903XXX Customer Records & Collection Expenses	423,705	4,443,437	4,867,142	194,535	2,917,161	3,111,696	229,170	1,526,276	1,755,446
2	904000 Uncollectible Accounts	1,051,270	0	1,051,270	777,074	0	777,074	274,196	0	274,196
2	905000 Misc Customer Accounts	0	78,594	78,594	0	51,598	51,598	0	26,996	26,996
TOTAL CUSTOMER ACCOUNTS EXPENSES		1,827,988	4,710,672	6,538,660	1,214,378	3,092,604	4,306,982	613,610	1,618,068	2,231,678
CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX Customer Assistance Expenses	11,253,845	77,664	11,331,509	9,685,470	50,987	9,736,457	1,568,375	26,677	1,595,052
2	909000 Advertising	56,989	337,537	394,526	44,572	221,596	266,168	12,417	115,941	128,358
2	910000 Misc Customer Service & Info Exp	0	180,055	180,055	0	118,208	118,208	0	61,847	61,847
TOTAL CUSTOMER SERVICE & INFO EXP		11,310,834	595,256	11,906,090	9,730,042	390,791	10,120,833	1,580,792	204,465	1,785,257
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	140,022	9,401,564	9,541,586	99,985	6,803,630	6,903,615	40,037	2,597,934	2,637,971
4	921000 Office Supplies & Expenses	681	1,191,455	1,192,136	681	862,220	862,901	0	329,235	329,235
4	922000 Admin. Expenses Transferred - Credit	0	(16,245)	(16,245)	0	(11,756)	(11,756)	0	(4,489)	(4,489)
4	923000 Outside Services Employed	170,016	3,500,609	3,670,625	88,883	2,533,286	2,622,169	81,133	967,323	1,048,456
4	924000 Property Insurance Premium	0	514,667	514,667	0	372,449	372,449	0	142,218	142,218
4	925XXX Injuries and Damages	19,519	1,459,869	1,479,388	14,605	1,056,463	1,071,068	4,914	403,406	408,320
4	926XXX Employee Pensions and Benefits	2,080,139	5,139,641	7,219,780	1,559,480	3,719,404	5,278,884	520,659	1,420,237	1,940,896
4	928000 Regulatory Commission Expenses	684,493	209,232	893,725	519,802	151,415	671,217	164,691	57,817	222,508
4	930000 Miscellaneous General Expenses	30,652	1,370,525	1,401,177	23,965	991,808	1,015,773	6,687	378,717	385,404
4	931000 Rents	0	129,480	129,480	0	93,701	93,701	0	35,779	35,779
4	935000 Maintenance of General Plant	703,803	3,098,841	3,802,644	611,921	2,242,538	2,854,459	91,882	856,303	948,185
TOTAL ADMIN & GEN OPERATING EXP		3,829,325	25,999,638	29,828,963	2,919,322	18,815,158	21,734,480	910,003	7,184,480	8,094,483

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For Twelve Months 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	1,748,617	4,863,350	6,611,967	1,604,080	3,519,460	5,123,540	144,537	1,343,890	1,488,427
G-AMTX	Amortization Expense - General Plant - 303000	39,637	86,089	125,726	24,858	62,300	87,158	14,779	23,789	38,568
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	829,057	8,963,469	9,792,526	829,058	6,486,593	7,315,651	(1)	2,476,876	2,476,875
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	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99	407305 Natural Gas Depreciation Study Deferral	121,945	0	121,945	0	0	0	121,945	0	121,945
99	407306 Regulatory Debit - AMI Amortization	625,845	0	625,845	625,845	0	625,845	0	0	0
99	407307 Regulatory Debit - Existing Meters Deferral Amorti	238,270	0	238,270	238,270	0	238,270	0	0	0
99	407311 Regulatory Debit - AFUDC Amortization	54,710	245,565	300,275	43,442	173,563	217,005	11,268	72,002	83,270
99	407314 Regulatory Debit - FISERVE Amortization	627,550	0	627,550	508,799	0	508,799	118,751	0	118,751
99	407319 AFUDC Equity DFIT Deferral	40,813	0	40,813	0	0	0	40,813	0	40,813
99	407332 Existing Meters/ERTs Excess Depreciation Deferr	55,548	0	55,548	55,548	0	55,548	0	0	0
99	407335 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407347 COVID-19 Deferred Costs	63,996	0	63,996	46,663	0	46,663	17,333	0	17,333
99	407368 Project Compass Amortization	0	0	0	0	0	0	0	0	0
99	407407 Reg. Credits-Amortization Depreciation Benefit	(830,114)	0	(830,114)	0	0	0	(830,114)	0	(830,114)
99	407414 Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99	407419 Amortization AFUDC Equity Tax Credit	(820,893)	0	(820,893)	(456,842)	0	(456,842)	(364,051)	0	(364,051)
99	407425 WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436 Regulatory Deferral - AMI	(1,116,309)	0	(1,116,309)	(1,116,309)	0	(1,116,309)	0	0	0
99	407447 Regulatory Deferral - COVID-19	(1,008,843)	0	(1,008,843)	(1,008,843)	0	(1,008,843)	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	590,556	1,239,069	1,829,625	434,062	896,677	1,330,739	156,494	342,392	498,886
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	3,395,028	15,397,542	18,792,570	3,963,274	11,138,593	15,101,867	(568,246)	4,258,949	3,690,703
	TOTAL ADMIN & GENERAL EXPENSES	7,224,353	41,397,180	48,621,533	6,882,596	29,953,751	36,836,347	341,757	11,443,429	11,785,186
	TOTAL EXPENSES BEFORE FIT	254,636,361	54,790,163	309,426,524	179,316,237	39,116,810	218,433,047	75,320,124	15,673,353	90,993,477
	NET OPERATING INCOME (LOSS) BEFORE FIT			42,436,125			29,130,013			13,306,112
G-FIT	FEDERAL INCOME TAX			(5,586,242)			(3,775,391)			(1,810,851)
G-FIT	DEFERRED FEDERAL INCOME TAX			1,803,619			309,940			1,493,679
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			46,218,748			32,595,464			13,623,284

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers - AMA	100.000%	65.651%	34.349%
G-ALL	3	Direct Distribution Operating Expense	100.000%	72.613%	27.387%
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-495-12A
For Twelve Months 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	200,526	510,393	710,919	200,526	369,356	569,882	0	141,037	141,037
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,737,906	0	3,737,906	1,887,094	0	1,887,094
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	95,099	0	95,099	740,143	0	740,143	(645,044)	0	(645,044)
4	495329	Amortization Res Decoupling Deferral	(749,322)	0	(749,322)	(1,121,180)	0	(1,121,180)	371,858	0	371,858
4	495338	Non-Res Decoupling Deferred Rev	979,487	0	979,487	855,406	0	855,406	124,081	0	124,081
4	495339	Amortization Non-Res Decoupling	(311,335)	0	(311,335)	(450,992)	0	(450,992)	139,657	0	139,657
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	5,839,455	588,672	6,428,127	3,961,809	426,004	4,387,813	1,877,646	162,668	2,040,314

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-804-12A
For Twelve Months 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
6	804000	Gas Purchases	194,004,145	0	194,004,145	129,456,139	0	129,456,139	64,548,006	0	64,548,006
1	804001	Pipeline Demand Costs	27,367,202	0	27,367,202	18,753,192	0	18,753,192	8,614,010	0	8,614,010
1	804002	Transport Variable Charges	274,486	0	274,486	187,849	0	187,849	86,637	0	86,637
6	804010	Gas Costs - Fixed Hedge	(100,576)	0	(100,576)	(68,661)	0	(68,661)	(31,915)	0	(31,915)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	452,080	0	452,080	301,260	0	301,260	150,820	0	150,820
6	804018	Merchandise Processing Fee	136,597	0	136,597	90,717	0	90,717	45,880	0	45,880
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	(22,527,916)	0	(22,527,916)	(15,028,292)	0	(15,028,292)	(7,499,624)	0	(7,499,624)
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	8,277,554	0	8,277,554	5,447,173	0	5,447,173	2,830,381	0	2,830,381
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	4,675,865	0	4,675,865	3,595,132	0	3,595,132	1,080,733	0	1,080,733
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(30,682,529)	0	(30,682,529)	(21,777,673)	0	(21,777,673)	(8,904,856)	0	(8,904,856)
		TOTAL PURCHASED GAS COSTS	181,876,908	0	181,876,908	120,956,836	0	120,956,836	60,920,072	0	60,920,072

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	67.115%	32.885%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months 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	118,750	77,664	196,414	66,920	50,987	117,907	51,830	26,677	78,507
99	908600	Public Purpose Tariff Rider Expense Offset	10,925,130	0	10,925,130	9,418,362	0	9,418,362	1,506,768	0	1,506,768
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	85,755	0	85,755	75,978	0	75,978	9,777	0	9,777
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			11,253,845	77,664	11,331,509	9,685,470	50,987	9,736,457	1,568,375	26,677	1,595,052

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.651%	34.349%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months 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	661,108,299	470,025,257	191,083,042
	Interest Deduction for FIT Calculation	16,875,306	11,995,045	4,880,261
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12A
For Twelve Months 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	351,862,649	247,563,060	104,299,589
G-OPS	Operating & Maintenance Expense	248,096,626	170,675,985	77,420,641
G-OPS	Book Deprec/Amort and Reg Amortizations	39,427,594	29,328,797	10,098,797
G-OTX	Taxes Other than FIT	21,902,304	18,428,265	3,474,039
	Net Operating Income Before FIT	42,436,125	29,130,013	13,306,112
G-INT	Less: Interest Expense	16,875,306	11,995,045	4,880,261
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,799)	0	(4,799)
G-SCM	Schedule M Adjustments	(52,157,169)	(35,113,018)	(17,044,151)
	Taxable Net Operating Income	(26,601,149)	(17,978,050)	(8,623,099)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,586,242)	(3,775,391)	(1,810,851)
G-DTE	Deferred FIT	8,511,289	6,080,515	2,430,774
G-DTE	Customer Tax Credit Amortization	(6,707,670)	(5,770,575)	(937,095)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(3,782,623)	(3,465,451)	(317,172)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12A
For Twelve Months 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	24,320,112	14,674,755	38,994,867	17,495,791	10,588,226	28,084,017	6,824,321	4,086,529	10,910,850
12	997001	Contributions In Aid of Construction	0	1,540,957	1,540,957	0	1,089,133	1,089,133	0	451,824	451,824
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	595,372	595,372	0	420,803	420,803	0	174,569	174,569
99	997010	Deferred Gas Credit and Refunds	(26,006,663)	0	(26,006,663)	(18,182,541)	0	(18,182,541)	(7,824,122)	0	(7,824,122)
12	997016	Redemption Expense Amortization	0	73,813	73,813	0	52,170	52,170	0	21,643	21,643
99	997018	DSM Tariff Rider	(2,357,586)	782	(2,356,804)	(1,473,152)	553	(1,472,599)	(884,434)	229	(884,205)
12	997020	FAS87 Current Pension Accrual	0	(1,993,565)	(1,993,565)	0	(1,409,032)	(1,409,032)	0	(584,533)	(584,533)
12	997027	Customer Uncollectibles	815,983	(1,183,097)	(367,114)	483,955	(836,201)	(352,246)	332,028	(346,896)	(14,868)
99	997031	Decoupling Mechanism	(13,928)	0	(13,928)	(23,377)	0	(23,377)	9,449	0	9,449
12	997032	Interest Rate Swaps	0	(6,010,102)	(6,010,102)	0	(4,247,880)	(4,247,880)	0	(1,762,222)	(1,762,222)
12	997035	Leases	0	(3,036)	(3,036)	0	(2,197)	(2,197)	0	(839)	(839)
12	997048	AFUDC	0	(352,107)	(352,107)	0	(248,866)	(248,866)	0	(103,241)	(103,241)
12	997049	Tax Depreciation	0	(37,969,793)	(37,969,793)	0	(26,836,670)	(26,836,670)	0	(11,133,123)	(11,133,123)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	85,755	0	85,755	75,978	0	75,978	9,777	0	9,777
12	997080	Book Transportation Depreciation	0	3,193,274	3,193,274	0	2,256,974	2,256,974	0	936,300	936,300
12	997081	Deferred Compensation	0	(73,105)	(73,105)	0	(51,670)	(51,670)	0	(21,435)	(21,435)
4	997082	Meal Disallowances	0	11,671	11,671	0	8,446	8,446	0	3,225	3,225
12	997083	Paid Time Off	0	164,153	164,153	0	116,022	116,022	0	48,131	48,131
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	(9,600,000)	(9,600,000)	0	(6,785,184)	(6,785,184)	0	(2,814,816)	(2,814,816)
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	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99	997107	MDM System	(196,647)	0	(196,647)	(196,647)	0	(196,647)	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	627,550	0	627,550	508,799	0	508,799	118,751	0	118,751
12	997111	Capitalized Transportation	0	(67,034)	(67,034)	0	(47,379)	(47,379)	0	(19,655)	(19,655)
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	116,258	116,258	0	82,170	82,170	0	34,088	34,088
12	997115	AFUDC Equity DFIR Deferral	(780,080)	0	(780,080)	(456,842)	0	(456,842)	(323,238)	0	(323,238)
12	997118	Depreciation Study Deferral	(708,169)	0	(708,169)	0	0	0	(708,169)	0	(708,169)
12	997119	AFUDC Tax CPI	0	616,068	616,068	0	435,431	435,431	0	180,637	180,637
12	997120	Transportation Tax Disallowance	0	24,367	24,367	0	17,222	17,222	0	7,145	7,145
12	997125	COVID-19	(968,475)	0	(968,475)	(985,808)	0	(985,808)	17,333	0	17,333
12	997126	Prepaid Expenses	0	(8,904)	(8,904)	0	(6,293)	(6,293)	0	(2,611)	(2,611)
12	997127	CARES Act SS Deferral	0	(424,879)	(424,879)	0	(300,300)	(300,300)	0	(124,579)	(124,579)
12	997128	Meters Expensed	0	(6,960,512)	(6,960,512)	0	(4,919,620)	(4,919,620)	0	(2,040,892)	(2,040,892)
12	997129	Mixed Service Costs (IDD#5)	0	(5,475,000)	(5,475,000)	0	(3,869,675)	(3,869,675)	0	(1,605,325)	(1,605,325)
TOTAL SCHEDULE M ADJUSTMENTS			(3,047,505)	(49,109,664)	(52,157,169)	(619,201)	(34,493,817)	(35,113,018)	(2,428,304)	(14,615,847)	(17,044,151)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers - AMA	100.000%	65.651%	34.349%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	67.115%	32.885%
G-ALL	11	Book Depreciation	100.000%	71.127%	28.873%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.679%	29.321%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended May 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	4,198,800	2,967,670	1,231,130
99	410100	Deferred Federal Income Tax Exp	6,236,190	4,348,959	1,887,231
		SUBTOTAL	10,434,990	7,316,629	3,118,361
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,510,979)	(1,774,710)	(736,269)
99	411100	Deferred Federal Income Tax Exp	(964,786)	(545,151)	(419,635)
		SUBTOTAL	(3,475,765)	(2,319,861)	(1,155,904)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,552,064	1,083,747	468,317
		SUBTOTAL	1,552,064	1,083,747	468,317
		Total Deferred Federal Income Tax Expense	8,511,289	6,080,515	2,430,774
99	411193	Customer Tax Credit Amortization	(6,707,670)	(5,770,575)	(937,095)
		SUBTOTAL	(6,707,670)	(5,770,575)	(937,095)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.679%	29.321%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months 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	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	7,149,076	0	7,149,076	7,149,076	0	7,149,076	0	0	0
99	408120	Municipal Occupation & License Tax	7,834,951	0	7,834,951	6,531,116	0	6,531,116	1,303,835	0	1,303,835
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	4,797,377	0	4,797,377	3,206,153	0	3,206,153	1,591,224	0	1,591,224
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	(4,809)	0	(4,809)	0	0	0	(4,809)	0	(4,809)
		TOTAL DISTRIBUTION TAX	19,763,940	0	19,763,940	16,886,565	0	16,886,565	2,877,375	0	2,877,375
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	590,556	1,239,069	1,829,625	434,062	896,677	1,330,739	156,494	342,392	498,886
		TOTAL A&G TAX	590,556	1,239,069	1,829,625	434,062	896,677	1,330,739	156,494	342,392	498,886
		TOTAL TAXES OTHER THAN FIT	20,354,496	1,547,808	21,902,304	17,320,627	1,107,638	18,428,265	3,033,869	440,170	3,474,039

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 May 31, 2022
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,794,113	1,302,009	3,096,122	1,022,453	942,225	1,964,678	771,660	359,784	1,131,444
4	3031XX	Misc Intangible IT Plant (3031XX)	4,167,554	58,518,446	62,686,000	4,167,610	42,348,044	46,515,654	(56)	16,170,402	16,170,346
		TOTAL INTANGIBLE PLANT	5,961,667	59,820,455	65,782,122	5,190,063	43,290,269	48,480,332	771,604	16,530,186	17,301,790
		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	2,387,822	2,387,822	0	1,631,599	1,631,599	0	756,223	756,223
1	352XXX	Wells	0	23,013,410	23,013,410	0	15,725,063	15,725,063	0	7,288,347	7,288,347
1	353000	Lines	0	2,058,995	2,058,995	0	1,406,911	1,406,911	0	652,084	652,084
1	354000	Compressor Station Equipment	0	14,903,578	14,903,578	0	10,183,615	10,183,615	0	4,719,963	4,719,963
1	355000	Measuring & Regulating Equipment	0	1,512,232	1,512,232	0	1,033,308	1,033,308	0	478,924	478,924
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,526,051	2,526,051	0	1,726,051	1,726,051	0	800,000	800,000
		TOTAL UNDERGROUND STORAGE PLANT	0	48,239,234	48,239,234	0	32,994,677	32,994,677	0	15,244,557	15,244,557
		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	648,253	0	648,253	490,315	0	490,315	157,938	0	157,938
6	375000	Structures & Improvements	1,543,147	0	1,543,147	894,806	0	894,806	648,341	0	648,341
6	376000	Mains	431,615,382	2,518,717	434,134,099	287,173,892	1,690,437	288,864,329	144,441,490	828,280	145,269,770
6	378000	Measuring & Reg Station Equip-General	7,107,198	0	7,107,198	4,558,367	0	4,558,367	2,548,831	0	2,548,831
6	379000	Measuring & Reg Station Equip-City Gate	6,532,221	0	6,532,221	1,907,865	0	1,907,865	4,624,356	0	4,624,356
6	380000	Services	317,719,889	0	317,719,889	218,374,206	0	218,374,206	99,345,683	0	99,345,683
6	381XXX	Meters	110,828,978	0	110,828,978	78,879,234	0	78,879,234	31,949,744	0	31,949,744
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	4,028,785	0	4,028,785	2,978,463	0	2,978,463	1,050,322	0	1,050,322
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	880,112,448	2,518,717	882,631,165	595,321,073	1,690,437	597,011,510	284,791,375	828,280	285,619,655
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,368,258	2,560,069	5,928,327	3,270,661	1,852,645	5,123,306	97,597	707,424	805,021
4	390XXX	Structures & Improvements	29,957,801	28,249,407	58,207,208	28,229,049	20,443,248	48,672,297	1,728,752	7,806,159	9,534,911
4	391XXX	Office Furniture & Equipment	1,401,212	15,483,675	16,884,887	1,399,034	11,205,071	12,604,105	2,178	4,278,604	4,280,782
4	392XXX	Transportation Equipment	13,803,372	5,007,162	18,810,534	10,549,798	3,623,533	14,173,331	3,253,574	1,383,629	4,637,203
4	393000	Stores Equipment	374,181	1,036,410	1,410,591	319,136	750,019	1,069,155	55,045	286,391	341,436
4	394000	Tools, Shop & Garage Equipment	3,088,141	7,561,347	10,649,488	2,516,218	5,471,920	7,988,138	571,923	2,089,427	2,661,350
4	395XXX	Laboratory Equipment	106,165	551,330	657,495	106,165	398,981	505,146	0	152,349	152,349
4	396XXX	Power Operated Equipment	3,621,695	1,068,654	4,690,349	2,624,731	773,353	3,398,084	996,964	295,301	1,292,265
4	397XXX	Communications Equipment	4,617,661	17,332,451	21,950,112	3,480,355	12,542,975	16,023,330	1,137,306	4,789,476	5,926,782
4	398000	Miscellaneous Equipment	1,914	140,355	142,269	0	101,571	101,571	1,914	38,784	40,698
		TOTAL GENERAL PLANT	60,340,400	78,990,860	139,331,260	52,495,147	57,163,316	109,658,463	7,845,253	21,827,544	29,672,797

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	946,414,515	189,569,266	1,135,983,781	653,006,283	135,138,699	788,144,982	293,408,232	54,430,567	347,838,799
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,424,708)	(18,424,708)	0	(12,589,603)	(12,589,603)	0	(5,835,105)	(5,835,105)
G-ADEP		Distribution Plant	(265,558,957)	(1,961,235)	(267,520,192)	(170,579,307)	(1,316,283)	(171,895,590)	(94,979,650)	(644,952)	(95,624,602)
G-ADEP		General Plant	(17,855,891)	(25,720,840)	(43,576,731)	(13,828,767)	(18,613,401)	(32,442,168)	(4,027,124)	(7,107,439)	(11,134,563)
		TOTAL ACCUMULATED DEPRECIATION	(283,414,848)	(46,106,783)	(329,521,631)	(184,408,074)	(32,519,287)	(216,927,361)	(99,006,774)	(13,587,496)	(112,594,270)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(432,535)	(957,946)	(1,390,481)	(288,636)	(693,237)	(981,873)	(143,899)	(264,709)	(408,608)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,581,480)	(27,382,829)	(29,964,309)	(2,581,491)	(19,816,131)	(22,397,622)	11	(7,566,698)	(7,566,687)
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	(3,014,015)	(28,340,775)	(31,354,790)	(2,870,127)	(20,509,368)	(23,379,495)	(143,888)	(7,831,407)	(7,975,295)
		TOTAL ACCUMULATED DEPR/AMORT	(286,428,863)	(74,447,558)	(360,876,421)	(187,278,201)	(53,028,655)	(240,306,856)	(99,150,662)	(21,418,903)	(120,569,565)
		NET GAS UTILITY PLANT before DFIT	659,985,652	115,121,708	775,107,360	465,728,082	82,110,044	547,838,126	194,257,570	33,011,664	227,269,234
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,234,811)	(103,234,811)	0	(72,965,332)	(72,965,332)	0	(30,269,479)	(30,269,479)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(16,367,653)	(16,367,653)	0	(11,841,559)	(11,841,559)	0	(4,526,094)	(4,526,094)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(770,540)	(770,540)	0	(557,617)	(557,617)	0	(212,923)	(212,923)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	62,480	62,480	0	45,215	45,215	0	17,265	17,265
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(281,610)	(281,610)	0	(199,039)	(199,039)	0	(82,571)	(82,571)
		TOTAL ACCUMULATED DFIT	0	(120,592,134)	(120,592,134)	0	(85,518,332)	(85,518,332)	0	(35,073,802)	(35,073,802)
		NET GAS UTILITY PLANT	659,985,652	(5,470,426)	654,515,226	465,728,082	(3,408,288)	462,319,794	194,257,570	(2,062,138)	192,195,432

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%	67.115%	32.885%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.679%	29.321%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	659,985,652	(5,470,426)	654,515,226	465,728,082	(3,408,288)	462,319,794	194,257,570	(2,062,138)	192,195,432
	OTHER ADJUSTMENTS:									
4	108121 AMI Existing Meters/ERTs Deferral A/D	(1,197,900)	0	(1,197,900)	(1,197,900)	0	(1,197,900)	0	0	0
4	182332 Regulatory Asset - AFUDC	1,252,760	2,307,530	3,560,290	805,569	1,669,890	2,475,459	447,191	637,640	1,084,831
4	182318 Accumulated Amortization - AFUDC	(234,346)	(803,395)	(1,037,741)	(168,085)	(581,375)	(749,460)	(66,261)	(222,020)	(288,281)
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	14,781,740	14,781,740	0	10,100,363	10,100,363	0	4,681,377	4,681,377
1	164115 Gas Inventory--Clay Basin	0	110,538	110,538	0	79,993	79,993	0	30,545	30,545
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERTs	2,320,171	0	2,320,171	2,320,171	0	2,320,171	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	5,557,119	0	5,557,119	5,557,119	0	5,557,119	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(1,115,176)	0	(1,115,176)	(1,115,176)	0	(1,115,176)	0	0	0
4	252000 Customer Advances	(1,158)	10	(1,148)	(1,158)	7	(1,151)	0	3	3
99	254393 Regulatory Liability-Customer Tax Credit	(37,890,093)	0	(37,890,093)	(26,061,828)	0	(26,061,828)	(11,828,265)	0	(11,828,265)
99	190393 ADFIT-Customer Tax Credit	7,956,920	0	7,956,920	5,472,984	0	5,472,984	2,483,936	0	2,483,936
99	235199 Customer Deposits	(931)	0	(931)	(931)	0	(931)	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	6,640,915	0	6,640,915	6,640,915	0	6,640,915	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,394,592)	0	(1,394,592)	(1,394,592)	0	(1,394,592)	0	0	0
C-WKC	Working Capital	2,571,897	0	2,571,897	1,663,461	0	1,663,461	908,436	0	908,436
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(15,534,414)	22,127,487	6,593,073	(7,479,451)	15,184,914	7,705,463	(8,054,963)	6,942,573	(1,112,390)
	NET RATE BASE	644,451,238	16,657,061	661,108,299	458,248,631	11,776,626	470,025,257	186,202,607	4,880,435	191,083,042

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-12A
For Twelve Months 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)	3,217,783	3,217,783												
Steam (ED-ID)	4,370,459	4,370,459												
Steam (ED-WA)	11,839,537	11,839,537												
Hydro (ED-AN)	14,911,024	14,911,024												
Other (ED-AN)	10,900,856	10,900,856												
Total Electric Production	45,239,659	45,239,659												
Electric Transmission														
ED-AN	18,272,329	18,272,329												
ED-ID	454,527	454,527												
ED-WA	516,741	516,741												
Total Electric Transmission	19,243,597	19,243,597												
Electric Distribution														
ED-AN	84,773	84,773												
ED-ID	18,750,748	18,750,748												
ED-WA	35,723,815	35,723,815												
Total Electric Distribution	54,559,336	54,559,336												
Gas Underground Storage														
1 GD-AN	704,424		704,424			704,424	704,424		481,333	481,333		223,091	223,091	
GD-OR	123,694			123,694										
Total Gas Underground Storage	828,118		704,424	123,694		704,424	704,424		481,333	481,333		223,091	223,091	
Gas Distribution														
6 GD-AN	57,425		57,425			57,425	57,425		38,541	38,541		18,884	18,884	
GD-ID	6,665,005		6,665,005			6,665,005	6,665,005				6,665,005		6,665,005	
GD-WA	15,037,795		15,037,795			15,037,795	15,037,795	15,037,795		15,037,795				
GD-OR	9,968,608			9,968,608										
Total Gas Distribution	31,728,833		21,760,225	9,968,608		21,702,800	21,760,225	15,037,795	38,541	15,076,336		6,665,005	18,884	6,683,889
General Plant														
ED-AN	2,938,235	2,938,235												
ED-ID	506,114	506,114												
ED-WA	1,156,150	1,156,150												
7,4 CD-AA	21,895,831	15,479,257	4,429,089	1,987,485		4,429,089	4,429,089		3,205,199	3,205,199		1,223,890	1,223,890	
9,4 CD-AN	643,175	499,605	143,570			143,570	143,570		103,897	103,897		39,673	39,673	
9 CD-ID	475,367	369,256	106,111			106,111	106,111				106,111		106,111	
9 CD-WA	2,258,533	1,754,383	504,150			504,150	504,150	504,150		504,150				
8,4 GD-AA	377,037		259,160	117,877		259,160	259,160		187,546	187,546		71,614	71,614	
4 GD-AN	31,531		31,531			31,531	31,531		22,818	22,818		8,713	8,713	
GD-ID	38,426		38,426			38,426	38,426				38,426		38,426	
GD-WA	1,099,930		1,099,930			1,099,930	1,099,930	1,099,930		1,099,930				
GD-OR	203,700			203,700										
Total General Plant	31,624,029	22,703,000	6,611,967	2,309,062		1,748,617	4,863,350	6,611,967	1,604,080	3,519,460	5,123,540	144,537	1,343,890	1,488,427
Total Depreciation Expense	183,223,572	141,745,592	29,076,616	12,401,364		23,451,417	5,625,199	29,076,616	16,641,875	4,039,334	20,681,209	6,809,542	1,585,865	8,395,407

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	67.115%	32.885%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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	916,879	916,879											
Misc Intangible Plt (303000) ED-AN	258,712	258,712											
Total Production/Transmission	1,175,591	1,175,591											
Distribution													
Franchises (302000) ED-WA	109,517	109,517											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	115,383	115,383											
General Plant - 303000													
7,4 CD-AA	414,853	293,280	83,917	37,656		83,917	83,917		60,728	60,728		23,189	23,189
9,4 CD-AN	9,729	7,557	2,172			2,172	2,172		1,572	1,572		600	600
GD-ID	14,779		14,779		14,779		14,779				14,779		14,779
GD-WA	24,858		24,858		24,858		24,858	24,858		24,858			
GD-OR	7,956			7,956									
Total General Plant - 303000	472,175	300,837	125,726	45,612	39,637	86,089	125,726	24,858	62,300	87,158	14,779	23,789	38,568
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	43,864,580	31,010,065	8,872,927	3,981,588		8,872,927	8,872,927		6,421,071	6,421,071		2,451,856	2,451,856
9,4 CD-AN	132,237	102,719	29,518			29,518	29,518		21,361	21,361		8,157	8,157
9,4 CD-ID	(6)	(5)	(1)		(1)		(1)				(1)		(1)
9,4 CD-WA	3,714,085	2,885,027	829,058		829,058		829,058	829,058		829,058			0
ED-AN	5,022,016	5,022,016											
ED-ID	(6)	(6)											
ED-WA	819,038	819,038											
8,4 GD-AA	88,780		61,024	27,756		61,024	61,024		44,161	44,161		16,863	16,863
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	53,640,724	39,838,854	9,792,526	4,009,344	829,057	8,963,469	9,792,526	829,058	6,486,593	7,315,651	(1)	2,476,876	2,476,875
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	423,204	423,204											
GD-OR	0			0									
Total General Plant- 390200, 396200	423,204	423,204	0	0		0	0		0	0		0	0
Total Amortization Expense	55,827,077	41,853,869	9,918,252	4,054,956	868,694	9,049,558	9,918,252	853,916	6,548,893	7,402,809	14,778	2,500,665	2,515,443

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-12A
For Twelve Months 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)	(74,517,722)	(74,517,722)												
Steam (ED-ID)	(92,927,403)	(92,927,403)												
Steam (ED-WA)	(176,921,125)	(176,921,125)												
Hydro (ED-AN)	(172,112,134)	(172,112,134)												
Other (ED-AN)	(158,195,622)	(158,195,622)												
Total Electric Production	(674,674,006)	(674,674,006)												
Electric Transmission														
ED-AN	(223,399,373)	(223,399,373)												
ED-ID	(10,288,501)	(10,288,501)												
ED-WA	(16,178,258)	(16,178,258)												
Total Electric Transmission	(249,866,132)	(249,866,132)												
Electric Distribution														
ED-AN	(404,843)	(404,843)												
ED-ID	(260,123,242)	(260,123,242)												
ED-WA	(418,103,892)	(418,103,892)												
Total Electric Distribution	(678,631,977)	(678,631,977)												
Gas Underground Storage														
1 GD-AN	(18,424,708)		(18,424,708)			(18,424,708)	(18,424,708)		(12,589,603)	(12,589,603)		(5,835,105)	(5,835,105)	
GD-OR	(1,507,141)			(1,507,141)										
Total Gas Underground Storage	(19,931,849)		(18,424,708)	(1,507,141)		(18,424,708)	(18,424,708)		(12,589,603)	(12,589,603)		(5,835,105)	(5,835,105)	
Gas Distribution														
6 GD-AN	(1,961,235)		(1,961,235)			(1,961,235)	(1,961,235)		(1,316,283)	(1,316,283)		(644,952)	(644,952)	
GD-ID	(94,979,650)		(94,979,650)			(94,979,650)	(94,979,650)				(94,979,650)		(94,979,650)	
GD-WA	(170,579,307)		(170,579,307)			(170,579,307)	(170,579,307)	(170,579,307)		(170,579,307)				
GD-OR	(131,022,169)			(131,022,169)										
Total Gas Distribution	(398,542,361)		(267,520,192)	(131,022,169)		(265,558,957)	(1,961,235)	(267,520,192)	(170,579,307)	(1,316,283)	(171,895,590)	(94,979,650)	(644,952)	(95,624,602)
General Plant														
ED-AN	(37,578,979)	(37,578,979)												
ED-ID	(12,767,862)	(12,767,862)												
ED-WA	(23,763,411)	(23,763,411)												
7.4 CD-AA	(92,280,977)	(65,238,037)	(18,666,596)	(8,376,344)		(18,666,596)	(18,666,596)		(13,508,456)	(13,508,456)		(5,158,140)	(5,158,140)	
9.4 CD-AN	(8,075,283)	(6,272,718)	(1,802,565)			(1,802,565)	(1,802,565)		(1,304,462)	(1,304,462)		(498,103)	(498,103)	
9 CD-ID	(7,112,203)	(5,524,617)	(1,587,586)			(1,587,586)	(1,587,586)				(1,587,586)		(1,587,586)	
9 CD-WA	(9,599,580)	(7,456,762)	(2,142,818)			(2,142,818)	(2,142,818)	(2,142,818)		(2,142,818)				
8.4 GD-AA	(2,239,298)		(1,539,204)	(700,094)		(1,539,204)	(1,539,204)		(1,113,876)	(1,113,876)		(425,328)	(425,328)	
4 GD-AN	(3,712,475)		(3,712,475)			(3,712,475)	(3,712,475)		(2,686,607)	(2,686,607)		(1,025,868)	(1,025,868)	
GD-ID	(2,439,538)		(2,439,538)			(2,439,538)	(2,439,538)				(2,439,538)		(2,439,538)	
GD-WA	(11,685,949)		(11,685,949)			(11,685,949)	(11,685,949)	(11,685,949)		(11,685,949)				
GD-OR	(5,351,027)			(5,351,027)										
Total General Plant	(216,606,582)	(158,602,386)	(43,576,731)	(14,427,465)		(17,855,891)	(25,720,840)	(43,576,731)	(13,828,767)	(18,613,401)	(32,442,168)	(4,027,124)	(7,107,439)	(11,134,563)
Total Accumulated Depreciation	(2,238,252,907)	(1,761,774,501)	(329,521,631)	(146,956,775)		(283,414,848)	(46,106,783)	(329,521,631)	(184,408,074)	(32,519,287)	(216,927,361)	(99,006,774)	(13,587,496)	(112,594,270)

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	67.115%	32.885%

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

Report ID:
G-AAMT-12A

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	(14,656,821)	(14,656,821)											
Misc Intangible Plt (303000)	ED-AN	(2,536,408)	(2,536,408)											
Total Production/Transmission		(17,193,229)	(17,193,229)											
Distribution														
Franchises (302000)	ED-WA	(285,771)	(285,771)											
Misc Intangible Plt (303000)	ED-WA	(59,783)	(59,783)											
Total Distribution		(345,554)	(345,554)											
General Plant - 303000														
7,4	CD-AA	(4,586,912)	(3,242,718)	(927,840)	(416,354)		(927,840)	(927,840)		(671,450)	(671,450)		(256,390)	(256,390)
9,4	CD-AN	(134,873)	(104,767)	(30,106)			(30,106)	(30,106)		(21,787)	(21,787)		(8,319)	(8,319)
	GD-ID	(143,899)		(143,899)			(143,899)	(143,899)					(143,899)	(143,899)
	GD-WA	(288,636)		(288,636)			(288,636)	(288,636)		(288,636)	(288,636)			
	GD-OR	(119,319)			(119,319)									
Total General Plant - 303000		(5,273,639)	(3,347,485)	(1,390,481)	(535,673)	(432,535)	(957,946)	(1,390,481)	(288,636)	(693,237)	(981,873)	(143,899)	(264,709)	(408,608)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(134,454,523)	(95,052,625)	(27,197,461)	(12,204,437)		(27,197,461)	(27,197,461)		(19,681,986)	(19,681,986)		(7,515,475)	(7,515,475)
9,4	CD-AN	(316,080)	(245,524)	(70,556)			(70,556)	(70,556)		(51,059)	(51,059)		(19,497)	(19,497)
9	CD-ID	49	38	11		11		11		0	0	11		11
9	CD-WA	(11,564,784)	(8,983,293)	(2,581,491)		(2,581,491)	(2,581,491)	(2,581,491)			(2,581,491)	0		0
	ED-AN	(11,073,631)	(11,073,631)											
	ED-ID	48	48											
	ED-WA	(1,006,832)	(1,006,832)											
8,4	GD-AA	(167,033)		(114,812)	(52,221)		(114,812)	(114,812)		(83,086)	(83,086)		(31,726)	(31,726)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(158,582,786)	(116,361,819)	(29,964,309)	(12,256,658)	(2,581,480)	(27,382,829)	(29,964,309)	(2,581,491)	(19,816,131)	(22,397,622)	11	(7,566,698)	(7,566,687)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	0	0	0			0	0		0	0		0	0
4	ED-AN	(703,382)	(703,382)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(703,382)	(703,382)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(182,098,590)	(137,951,469)	(31,354,790)	(12,792,331)	(3,014,015)	(28,340,775)	(31,354,790)	(2,870,127)	(20,509,368)	(23,379,495)	(143,888)	(7,831,407)	(7,975,295)

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-12A
For Twelve Months 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	885,684	122,239	362,279	401,166	885,684	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,072,497	0	0	0	0	3,072,497	0	0	0	3,072,497	0	0	0
99		GD-OR / AS	845,437	0	0	0	0	0	0	0	0	845,437	0	845,437	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,921,758	0	0	8,428,087	8,428,087	0	0	2,411,533	2,411,533	0	1,082,138	1,082,138	
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	18,715,775	811,830	701,906	9,346,137	10,859,873	3,270,662	97,597	2,560,068	5,928,327	845,437	1,082,138	1,927,575	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	18,373,514	7,401,027	2,781,127	8,191,360	18,373,514	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,519,046	0	0	0	0	25,519,046	0	0	25,519,046	0	0	0	
99		GD-OR / AS	4,106,967	0	0	0	0	0	0	0	0	4,106,967	0	4,106,967	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,933,702	0	0	90,442,731	90,442,731	0	0	25,878,429	25,878,429	0	11,612,542	11,612,542	
9		CD-WA / ID / AN	30,506,821	9,430,502	6,015,858	8,250,728	23,697,088	2,710,004	1,728,752	2,370,977	6,809,733	0	0	0	
		TOTAL ACCOUNT	206,440,050	16,831,529	8,796,985	106,884,819	132,513,333	28,229,050	1,728,752	28,249,406	58,207,208	4,106,967	11,612,542	15,719,509	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,022,153	377,718	7,798	1,636,637	2,022,153	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	140,397	0	0	0	0	140,397	0	0	140,397	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	320,908	0	0	0	0	0	0	220,579	220,579	0	100,329	100,329	
7		CD-AA	75,091,019	0	0	53,085,596	53,085,596	0	0	15,189,411	15,189,411	0	6,816,012	6,816,012	
9		CD-WA / ID / AN	5,978,408	4,379,914	7,579	256,415	4,643,908	1,258,637	2,178	73,685	1,334,500	0	0	0	
		TOTAL ACCOUNT	83,564,994	4,757,632	15,377	54,978,648	59,751,657	1,399,034	2,178	15,483,675	16,884,887	12,109	6,916,341	6,928,450	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	55,850,488	24,573,877	10,876,980	20,399,631	55,850,488	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,645,453	0	0	0	0	10,068,809	3,019,478	2,557,166	15,645,453	0	0	0	
99		GD-OR / AS	4,645,467	0	0	0	0	0	0	0	0	4,645,467	0	4,645,467	
8		GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385	
7		CD-AA	7,590,915	0	0	5,366,398	5,366,398	0	0	1,535,490	1,535,490	0	689,027	689,027	
9		CD-WA / ID / AN	7,001,111	1,673,785	814,629	2,949,909	5,438,323	480,988	234,097	847,703	1,562,788	0	0	0	
		TOTAL ACCOUNT	90,830,622	26,247,662	11,691,609	28,715,938	66,655,209	10,549,797	3,253,575	5,007,162	18,810,534	4,645,467	719,412	5,364,879	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	465,411	51,508	0	413,903	465,411	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	5,311,823	336,793	191,551	3,597,774	4,126,118	96,783	55,045	1,033,877	1,185,705	0	0	0	
		TOTAL ACCOUNT	6,032,902	388,301	191,551	4,020,530	4,600,382	319,136	55,045	1,036,410	1,410,591	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,265,185	1,102,941	303,041	5,859,203	7,265,185	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,367,535	0	0	0	0	2,510,742	355,408	501,385	3,367,535	0	0	0	
99		GD-OR / AS	937,263	0	0	0	0	0	0	0	0	937,263	0	937,263	
8		GD-AA	5,605,946	0	0	0	0	0	0	3,853,303	3,853,303	0	1,752,643	1,752,643	
7		CD-AA	14,774,443	0	0	10,444,793	10,444,793	0	0	2,988,574	2,988,574	0	1,341,076	1,341,076	
9		CD-WA / ID / AN	1,971,493	19,056	753,449	758,912	1,531,417	5,476	216,515	218,085	440,076	0	0	0	
		TOTAL ACCOUNT	33,921,865	1,121,997	1,056,490	17,062,908	19,241,395	2,516,218	571,923	7,561,347	10,649,488	937,263	3,093,719	4,030,982	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,790	0	0	116,790	116,790	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	116,790	0	0	116,790	116,790	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,567,887	399,193	15,791	2,152,903	2,567,887	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,082	0	0	0	0	106,165	0	94,917	201,082	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	222,266	0	0	0	0	0	0	152,777	152,777	0	69,489	69,489	
7		CD-AA	1,501,071	0	0	1,061,182	1,061,182	0	0	303,637	303,637	0	136,252	136,252	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,510,892	399,193	15,791	3,214,085	3,629,069	106,165	0	551,331	657,496	18,586	205,741	224,327	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	30,484,484	13,639,954	8,895,104	7,949,426	30,484,484	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,257,166	0	0	0	0	2,552,389	884,188	820,589	4,257,166	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	36,775,673	13,891,696	9,287,552	8,814,271	31,993,519	2,624,731	996,964	1,068,655	4,690,350	43,834	47,970	91,804	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	48,672,174	12,394,126	6,519,818	29,758,230	48,672,174	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	941,753	0	0	0	0	630,755	309,045	1,953	941,753	0	0	0	
99		GD-OR / AS	763,654	0	0	0	0	0	0	0	0	763,654	0	763,654	
8		GD-AA	258,856	0	0	0	0	0	0	177,927	177,927	0	80,929	80,929	
7		CD-AA	82,729,939	0	0	58,485,930	58,485,930	0	0	16,734,612	16,734,612	0	7,509,397	7,509,397	
9		CD-WA / ID / AN	18,348,808	9,916,283	2,882,255	1,454,449	14,252,987	2,849,601	828,261	417,959	4,095,821	0	0	0	
		TOTAL ACCOUNT	151,715,184	22,310,409	9,402,073	89,698,609	121,411,091	3,480,356	1,137,306	17,332,451	21,950,113	763,654	7,590,326	8,353,980	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	281,978	0	6,846	275,132	281,978	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	7,691	0	0	0	0	0	0	0	0	7,691	0	7,691	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	690,479	0	0	488,134	488,134	0	0	139,670	139,670	0	62,675	62,675	
9		CD-WA / ID / AN	11,642	0	6,659	2,384	9,043	0	1,914	685	2,599	0	0	0	
		TOTAL ACCOUNT	991,790	0	13,505	765,650	779,155	0	1,914	140,355	142,269	7,691	62,675	70,366	
		TOTAL GENERAL PLANT	633,616,537	86,760,249	41,172,839	323,618,385	451,551,473	52,495,149	7,845,254	78,990,860	139,331,263	11,401,800	31,332,001	42,733,801	

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-12A
For Twelve Months 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	11,961,135	319,716	0	11,641,419	11,961,135	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,113	0	0	0	0	1,022,453	771,660	0	1,794,113	0	0	0
99		GD-OR / AS	421,827	0	0	0	0	0	0	0	0	421,827	0	421,827
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,222,523	0	0	4,399,013	4,399,013	0	0	1,258,692	1,258,692	0	564,818	564,818
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	0
		TOTAL ACCOUNT	20,593,656	319,716	0	16,191,172	16,510,888	1,022,453	771,660	1,302,010	3,096,123	421,827	564,818	986,645
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,787,239	2,422,227	(208)	21,365,220	23,787,239	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	438,030	0	0	0	0	0	0	301,084	301,084	0	136,946	136,946
7		CD-AA	144,975,853	0	0	102,490,679	102,490,679	0	0	29,325,716	29,325,716	0	13,159,458	13,159,458
9		CD-WA / ID / AN	758,287	79,810	(195)	509,407	589,022	22,935	(56)	146,386	169,265	0	0	0
		TOTAL ACCOUNT	169,959,409	2,502,037	(403)	124,365,306	126,866,940	22,935	(56)	29,773,186	29,796,065	0	13,296,404	13,296,404
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	903,207	0	0	903,207	903,207	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	6,400,006	0	0	4,524,484	4,524,484	0	0	1,294,593	1,294,593	0	580,929	580,929
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	7,303,213	0	0	5,427,691	5,427,691	0	0	1,294,593	1,294,593	0	580,929	580,929
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	2,757,217	0	0	2,757,217	2,757,217	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
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,757,217	0	0	2,757,217	2,757,217	0	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	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	98,716,862	0	0	69,787,885	69,787,885	0	0	19,968,447	19,968,447	0	8,960,530	8,960,530
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	98,716,862	0	0	69,787,885	69,787,885	0	0	19,968,447	19,968,447	0	8,960,530	8,960,530

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months 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	29,165,777	0	0	20,618,746	20,618,746	0	0	5,899,653	5,899,653	0	2,647,378	2,647,378
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,165,777	0	0	20,618,746	20,618,746	0	0	5,899,653	5,899,653	0	2,647,378	2,647,378
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,574,407	1,574,407	0	0	1,574,407	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	1,854,380	0	0	1,310,954	1,310,954	0	0	375,104	375,104	0	168,322	168,322
9		CD-WA / ID / AN	18,567,669	14,422,994	0	0	14,422,994	4,144,675	0	0	4,144,675	0	0	0
		TOTAL ACCOUNT	21,996,456	15,997,401	0	1,310,954	17,308,355	4,144,675	0	375,104	4,519,779	0	168,322	168,322
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	65,838	0	0	65,838	65,838	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	5,969,274	0	0	4,219,978	4,219,978	0	0	1,207,465	1,207,465	0	541,831	541,831
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	6,035,112	0	0	4,285,816	4,285,816	0	0	1,207,465	1,207,465	0	541,831	541,831
	TOTAL		356,527,702	18,819,154	(403)	244,744,787	263,563,538	5,190,063	771,604	59,820,458	65,782,125	421,827	26,760,212	27,182,039

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-12A
COMMON ACCUMULATED DEFERRED FIT		
For Twelve Months 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	(79,972,612)	(56,536,638)	(16,176,860)	(7,259,114)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(854,730)	(663,937)	(190,793)	0
7	282919 CD-AA	(3,809,274)	(2,692,966)	(770,540)	(345,768)
7	283750 CD-AA	308,880	218,363	62,480	28,037
	Total	(84,327,736)	(59,675,178)	(17,075,713)	(7,576,845)

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 May 31, 2022
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

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	4,983,860	4,983,860	0	0	0	0	4,983,860
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	134	134	0	0	0	0	134
7/4	154550 Supply Chain Average Cost Variance	0	0	(286)	(286)	0	0	0	0	(286)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(116)	(116)	0	0	0	0	(116)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	59,587,244	27,057,595	0	86,644,839	57,923,783	26,149,159	1,663,461	908,436	0
TOTAL		59,587,244	27,057,595	4,983,592	91,628,431	57,923,783	26,149,159	1,663,461	908,436	4,983,592

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%