

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	46,269,432	32,644,806	13,624,626
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	46,269,432	32,644,806	13,624,626
G-APL	Gas Net Adjusted Rate Base	670,564,835	477,945,579	192,619,256
	RATE OF RETURN	6.900%	6.830%	7.073%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	100.000%	68.330%	31.670%
2	Input	Number of Customers Percent	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	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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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

Report ID:
G-ALL-12E

AVISTA UTILITIES

		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor	01-01-2021 thru 12-31-2021				
	Direct O & M Accts 580 - 894		85,248,538	75,398,647	9,849,891	0
	Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
	Adjustments		0	0	0	0
	Total		142,841,884	121,811,494	21,030,390	0
	Percentage		100.000%	85.277%	14.723%	0.000%
	Direct Labor Accts 580 - 894		56,931,970	47,158,546	9,773,424	0
	Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
	Total		79,323,635	66,079,652	13,243,983	0
	Percentage		100.000%	83.304%	16.696%	0.000%
	Number of Customers at		672,312	405,775	266,537	0
	Percentage		100.000%	60.355%	39.645%	0.000%
	Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
	Percentage		100.000%	81.777%	18.223%	0.000%
	Total Percentages		400.000%	310.713%	89.287%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021	System 274,289,163 100.000%	Washington 184,035,999 67.096%	Idaho 90,253,164 32.904%	
11	Book Depreciation Percent	06-01-2021 thru 05-31-2022	29,076,616 100.000%	20,681,208 71.127%	8,395,408 28.873%	
12	Net Gas Plant (before ADFIT) Percent	5-01-2022 thru 05-31-2022	788,126,044 100.000%	556,992,291 70.673%	231,133,753 29.327%	
13	G-PLT Net Gas General Plant Percent	5-01-2022 thru 05-31-2022	94,462,364 100.000%	75,865,995 80.313%	18,596,369 19.687%	
14	Net Allocated Schedule M's Percent	06-01-2021 thru 05-31-2022	-49,109,663 100.000%	-34,489,989 70.231%	-14,619,674 29.769%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
REVENUES											
SALES OF GAS:											
99	480000	Residential	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-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended May 31, 2022	
Ending Balance 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	66,326	66,326	0	34,982	34,982
2	902000	Meter Reading Expenses	353,013	87,333	440,346	242,769	57,177	299,946	110,244	30,156	140,400
2	903XXX	Customer Records & Collection Expenses	423,705	4,443,437	4,867,142	194,535	2,909,118	3,103,653	229,170	1,534,319	1,763,489
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	78,595	78,595	0	51,456	51,456	0	27,139	27,139
TOTAL CUSTOMER ACCOUNTS EXPENSES		1,827,988	4,710,673	6,538,661	1,214,378	3,084,077	4,298,455	613,610	1,626,596	2,240,206	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	11,253,845	77,664	11,331,509	9,685,470	50,847	9,736,317	1,568,375	26,817	1,595,192
2	909000	Advertising	56,989	337,536	394,525	44,572	220,985	265,557	12,417	116,551	128,968
2	910000	Misc Customer Service & Info Exp	0	180,055	180,055	0	117,882	117,882	0	62,173	62,173
TOTAL CUSTOMER SERVICE & INFO EXP		11,310,834	595,255	11,906,089	9,730,042	389,714	10,119,756	1,580,792	205,541	1,786,333	
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	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX Depreciation Expense-General Plant	1,748,617	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	173,548	216,990	11,268	72,017	83,285
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	11,138,578	15,101,852	(568,246)	4,258,964	3,690,718
TOTAL ADMIN & GENERAL EXPENSES	7,224,353	41,397,180	48,621,533	6,882,596	29,953,736	36,836,332	341,757	11,443,444	11,785,201
TOTAL EXPENSES BEFORE FIT	254,636,361	54,790,163	309,426,524	179,316,237	39,107,191	218,423,428	75,320,124	15,682,972	91,003,096
NET OPERATING INCOME (LOSS) BEFORE FIT			42,436,125			29,139,632			13,296,493
G-FIT FEDERAL INCOME TAX			(5,636,927)			(3,815,013)			(1,821,914)
G-FIT DEFERRED FEDERAL INCOME TAX			1,803,620			309,839			1,493,781
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			46,269,432			32,644,806			13,624,626

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%	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-495-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	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-804-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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-908-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	118,750	77,664	196,414	66,920	50,847	117,767	51,830	26,817	78,647
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	50,847	9,736,317	1,568,375	26,817	1,595,192

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-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended May 31, 2022 Ending Balance 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	670,564,835	477,945,579	192,619,256
	Interest Deduction for FIT Calculation	17,116,667	12,197,171	4,919,496
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12E
For Twelve Months Ended May 31, 2022	
Ending Balance 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	170,666,381	77,430,245
G-OPS	Book Deprec/Amort and Reg Amortizations	39,427,594	29,328,782	10,098,812
G-OTX	Taxes Other than FIT	21,902,304	18,428,265	3,474,039
	Net Operating Income Before FIT	42,436,125	29,139,632	13,296,493
G-INT	Less: Interest Expense	17,116,667	12,197,171	4,919,496
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,799)	0	(4,799)
G-SCM	Schedule M Adjustments	(52,157,170)	(35,109,191)	(17,047,979)
	Taxable Net Operating Income	(26,842,511)	(18,166,730)	(8,675,781)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,636,927)	(3,815,013)	(1,821,914)
G-DTE	Deferred FIT	8,511,290	6,080,414	2,430,876
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	(3,833,307)	(3,505,174)	(328,133)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12E
For Twelve Months Ended May 31, 2022		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	24,320,112	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	1,540,958	1,540,958	0	1,089,041	1,089,041	0	451,917	451,917
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	420,767	420,767	0	174,605	174,605
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	52,166	52,166	0	21,647	21,647
99	997018	DSM Tariff Rider	(2,357,586)	781	(2,356,805)	(1,473,152)	552	(1,472,600)	(884,434)	229	(884,205)
12	997020	FAS87 Current Pension Accrual	0	(1,993,565)	(1,993,565)	0	(1,408,912)	(1,408,912)	0	(584,653)	(584,653)
12	997027	Customer Uncollectibles	815,983	(1,183,097)	(367,114)	483,955	(836,130)	(352,175)	332,028	(346,967)	(14,939)
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	(4,247,519)	(4,247,519)	0	(1,762,583)	(1,762,583)
12	997035	Leases	0	(3,036)	(3,036)	0	(2,197)	(2,197)	0	(839)	(839)
12	997048	AFUDC	0	(352,108)	(352,108)	0	(248,845)	(248,845)	0	(103,263)	(103,263)
12	997049	Tax Depreciation	0	(37,969,792)	(37,969,792)	0	(26,834,391)	(26,834,391)	0	(11,135,401)	(11,135,401)
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	2,256,783	2,256,783	0	936,491	936,491
12	997081	Deferred Compensation	0	(73,106)	(73,106)	0	(51,666)	(51,666)	0	(21,440)	(21,440)
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	116,012	116,012	0	48,141	48,141
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	(6,784,608)	(6,784,608)	0	(2,815,392)	(2,815,392)
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	(47,375)	(47,375)	0	(19,659)	(19,659)
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	82,163	82,163	0	34,095	34,095
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	435,394	435,394	0	180,674	180,674
12	997120	Transportation Tax Disallowance	0	24,367	24,367	0	17,221	17,221	0	7,146	7,146
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	(300,275)	(300,275)	0	(124,604)	(124,604)
12	997128	Meters Expensed	0	(6,960,512)	(6,960,512)	0	(4,919,203)	(4,919,203)	0	(2,041,309)	(2,041,309)
12	997129	Mixed Service Costs (IDD#5)	0	(5,475,000)	(5,475,000)	0	(3,869,347)	(3,869,347)	0	(1,605,653)	(1,605,653)
TOTAL SCHEDULE M ADJUSTMENTS			(3,047,505)	(49,109,665)	(52,157,170)	(619,201)	(34,489,990)	(35,109,191)	(2,428,304)	(14,619,675)	(17,047,979)

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%	67.115%	32.885%
G-ALL	11	Book Depreciation	100.000%	71.127%	28.873%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.673%	29.327%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended May 31, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	4,198,800	2,967,418	1,231,382
99	410100	Deferred Federal Income Tax Exp	6,236,190	4,348,959	1,887,231
		SUBTOTAL	10,434,990	7,316,377	3,118,613
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,510,978)	(1,774,559)	(736,419)
99	411100	Deferred Federal Income Tax Exp	(964,786)	(545,151)	(419,635)
		SUBTOTAL	(3,475,764)	(2,319,710)	(1,156,054)
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	8,511,290	6,080,414	2,430,876
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)	100.000%	70.673%	29.327%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	308,739	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
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		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	57,858,986	62,044,387	4,185,401	41,870,812	46,056,213	0	15,988,174	15,988,174
		TOTAL INTANGIBLE PLANT	5,979,512	59,160,990	65,140,502	5,207,995	42,813,033	48,021,028	771,517	16,347,957	17,119,474
		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	2,561,822	2,561,822	0	1,750,493	1,750,493	0	811,329	811,329
1	352XXX	Wells	0	23,182,955	23,182,955	0	15,840,913	15,840,913	0	7,342,042	7,342,042
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	15,077,583	15,077,583	0	10,302,512	10,302,512	0	4,775,071	4,775,071
1	355000	Measuring & Regulating Equipment	0	1,686,183	1,686,183	0	1,152,169	1,152,169	0	534,014	534,014
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,700,057	2,700,057	0	1,844,949	1,844,949	0	855,108	855,108
		TOTAL UNDERGROUND STORAGE PLANT	0	49,104,534	49,104,534	0	33,585,936	33,585,936	0	15,518,598	15,518,598
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	673,046	0	673,046	497,095	0	497,095	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	444,082,652	2,518,938	446,601,590	296,150,516	1,690,585	297,841,101	147,932,136	828,353	148,760,489
6	378000	Measuring & Reg Station Equip-General	7,262,352	0	7,262,352	4,600,343	0	4,600,343	2,662,009	0	2,662,009
6	379000	Measuring & Reg Station Equip-City Gate	6,616,346	0	6,616,346	1,938,065	0	1,938,065	4,678,281	0	4,678,281
6	380000	Services	328,785,284	0	328,785,284	226,183,442	0	226,183,442	102,601,842	0	102,601,842
6	381XXX	Meters	113,836,207	0	113,836,207	81,693,557	0	81,693,557	32,142,650	0	32,142,650
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	4,050,786	0	4,050,786	2,993,648	0	2,993,648	1,057,138	0	1,057,138
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	906,961,463	2,518,938	909,480,401	615,037,291	1,690,585	616,727,876	291,924,172	828,353	292,752,525
		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	28,448,011	57,906,481	27,723,815	20,586,972	48,310,787	1,734,655	7,861,039	9,595,694
4	391XXX	Office Furniture & Equipment	1,347,797	14,114,386	15,462,183	1,345,591	10,214,158	11,559,749	2,206	3,900,228	3,902,434
4	392XXX	Transportation Equipment	14,096,855	5,030,839	19,127,694	10,469,337	3,640,667	14,110,004	3,627,518	1,390,172	5,017,690
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	3,185,946	7,679,091	10,865,037	2,577,411	5,557,128	8,134,539	608,535	2,121,963	2,730,498
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	4,696,426	18,070,123	22,766,549	3,577,981	13,076,806	16,654,787	1,118,445	4,993,317	6,111,762
4	398000	Miscellaneous Equipment	1,914	140,717	142,631	0	101,833	101,833	1,914	38,884	40,798
		TOTAL GENERAL PLANT	60,108,247	78,706,340	138,814,587	51,972,626	56,957,418	108,930,044	8,135,621	21,748,922	29,884,543

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended May 31, 2022		
Ending Balance Basis		

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	973,049,222	189,490,802	1,162,540,024	672,217,912	135,046,972	807,264,884	300,831,310	54,443,830	355,275,140
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,778,715)	(18,778,715)	0	(12,831,496)	(12,831,496)	0	(5,947,219)	(5,947,219)
G-ADEP		Distribution Plant	(276,356,083)	(1,990,001)	(278,346,084)	(178,407,216)	(1,335,589)	(179,742,805)	(97,948,867)	(654,412)	(98,603,279)
G-ADEP		General Plant	(18,295,291)	(26,056,932)	(44,352,223)	(14,207,429)	(18,856,620)	(33,064,049)	(4,087,862)	(7,200,312)	(11,288,174)
		TOTAL ACCUMULATED DEPRECIATION	(294,651,374)	(46,825,648)	(341,477,022)	(192,614,645)	(33,023,705)	(225,638,350)	(102,036,729)	(13,801,943)	(115,838,672)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(452,517)	(1,000,883)	(1,453,400)	(301,098)	(724,309)	(1,025,407)	(151,419)	(276,574)	(427,993)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,986,036)	(28,497,523)	(31,483,559)	(2,986,036)	(20,622,803)	(23,608,839)	0	(7,874,720)	(7,874,720)
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	(3,438,553)	(29,498,406)	(32,936,959)	(3,287,134)	(21,347,112)	(24,634,246)	(151,419)	(8,151,294)	(8,302,713)
		TOTAL ACCUMULATED DEPR/AMORT	(298,089,927)	(76,324,054)	(374,413,981)	(195,901,779)	(54,370,817)	(250,272,596)	(102,188,148)	(21,953,237)	(124,141,385)
		NET GAS UTILITY PLANT before DFIT	674,959,295	113,166,748	788,126,043	476,316,133	80,676,155	556,992,288	198,643,162	32,490,593	231,133,755
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,385,881)	(103,385,881)	0	(73,065,904)	(73,065,904)	0	(30,319,977)	(30,319,977)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,681,629)	(15,681,629)	0	(11,345,110)	(11,345,110)	0	(4,336,519)	(4,336,519)
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	(274,359)	(274,359)	0	(193,898)	(193,898)	0	(80,461)	(80,461)
		TOTAL ACCUMULATED DFIT	0	(120,085,119)	(120,085,119)	0	(85,142,780)	(85,142,780)	0	(34,942,339)	(34,942,339)
		NET GAS UTILITY PLANT	674,959,295	(6,918,371)	668,040,924	476,316,133	(4,466,625)	471,849,508	198,643,162	(2,451,746)	196,191,416

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)	100.000%	70.673%	29.327%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	674,959,295	(6,918,371)	668,040,924	476,316,133	(4,466,625)	471,849,508	198,643,162	(2,451,746)	196,191,416
	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	2,101,186	3,362,379	768,422	1,520,565	2,288,987	492,771	580,621	1,073,392
4	182318 Accumulated Amortization - AFUDC	(254,167)	(829,495)	(1,083,662)	(185,383)	(600,298)	(785,681)	(68,784)	(229,197)	(297,981)
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	12,568,807	12,568,807	0	8,588,266	8,588,266	0	3,980,541	3,980,541
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	3,601,081	0	3,601,081	3,601,081	0	3,601,081	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	8,599,329	0	8,599,329	8,599,329	0	8,599,329	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(1,699,598)	0	(1,699,598)	(1,699,598)	0	(1,699,598)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(33,361,003)	0	(33,361,003)	(21,988,267)	0	(21,988,267)	(11,372,736)	0	(11,372,736)
99	190393 ADFIT-Customer Tax Credit	7,005,811	0	7,005,811	4,617,536	0	4,617,536	2,388,275	0	2,388,275
99	235199 Customer Deposits	(874)	0	(874)	(874)	0	(874)	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	5,573,593	0	5,573,593	5,573,593	0	5,573,593	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,170,455)	0	(1,170,455)	(1,170,455)	0	(1,170,455)	0	0	0
C-WKC	Working Capital	(6,662,667)	0	(6,662,667)	(5,487,379)	0	(5,487,379)	(1,175,288)	0	(1,175,288)
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(17,107,757)	19,631,668	2,523,911	(7,371,995)	13,468,066	6,096,071	(9,735,762)	6,163,602	(3,572,160)
	NET RATE BASE	657,851,538	12,713,297	670,564,835	468,944,138	9,001,441	477,945,579	188,907,400	3,711,856	192,619,256

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	3,217,783	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	57,425	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-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	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-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(75,963,696)	(75,963,696)												
Steam (ED-ID)	(93,263,094)	(93,263,094)												
Steam (ED-WA)	(179,269,303)	(179,269,303)												
Hydro (ED-AN)	(179,465,364)	(179,465,364)												
Other (ED-AN)	(163,210,711)	(163,210,711)												
Total Electric Production	(691,172,168)	(691,172,168)												
Electric Transmission														
ED-AN	(231,344,061)	(231,344,061)												
ED-ID	(10,438,025)	(10,438,025)												
ED-WA	(16,419,340)	(16,419,340)												
Total Electric Transmission	(258,201,426)	(258,201,426)												
Electric Distribution														
ED-AN	(445,777)	(445,777)												
ED-ID	(267,983,615)	(267,983,615)												
ED-WA	(438,836,306)	(438,836,306)												
Total Electric Distribution	(707,265,698)	(707,265,698)												
Gas Underground Storage														
1 GD-AN	(18,778,715)		(18,778,715)			(18,778,715)	(18,778,715)		(12,831,496)	(12,831,496)		(5,947,219)	(5,947,219)	
GD-OR	(1,569,264)			(1,569,264)										
Total Gas Underground Storage	(20,347,979)		(18,778,715)	(1,569,264)		(18,778,715)	(18,778,715)		(12,831,496)	(12,831,496)		(5,947,219)	(5,947,219)	
Gas Distribution														
6 GD-AN	(1,990,001)		(1,990,001)			(1,990,001)	(1,990,001)		(1,335,589)	(1,335,589)		(654,412)	(654,412)	
GD-ID	(97,948,867)		(97,948,867)			(97,948,867)	(97,948,867)				(97,948,867)		(97,948,867)	
GD-WA	(178,407,216)		(178,407,216)			(178,407,216)	(178,407,216)	(178,407,216)			(178,407,216)			
GD-OR	(135,083,954)			(135,083,954)										
Total Gas Distribution	(413,430,038)		(278,346,084)	(135,083,954)		(276,356,083)	(1,990,001)	(278,346,084)	(178,407,216)	(1,335,589)	(179,742,805)	(97,948,867)	(654,412)	(98,603,279)
General Plant														
ED-AN	(38,636,948)	(38,636,948)												
ED-ID	(13,361,221)	(13,361,221)												
ED-WA	(24,804,450)	(24,804,450)												
7.4 CD-AA	(92,924,820)	(65,693,201)	(18,796,833)	(8,434,786)		(18,796,833)	(18,796,833)		(13,602,704)	(13,602,704)		(5,194,129)	(5,194,129)	
9.4 CD-AN	(8,253,626)	(6,411,252)	(1,842,374)			(1,842,374)	(1,842,374)		(1,333,271)	(1,333,271)		(509,103)	(509,103)	
9 CD-ID	(7,370,665)	(5,725,385)	(1,645,280)			(1,645,280)	(1,645,280)				(1,645,280)		(1,645,280)	
9 CD-WA	(10,451,446)	(8,118,474)	(2,332,972)			(2,332,972)	(2,332,972)	(2,332,972)			(2,332,972)			
8.4 GD-AA	(2,401,706)		(1,650,837)	(750,869)		(1,650,837)	(1,650,837)		(1,194,661)	(1,194,661)		(456,176)	(456,176)	
4 GD-AN	(3,766,888)		(3,766,888)			(3,766,888)	(3,766,888)		(2,725,984)	(2,725,984)		(1,040,904)	(1,040,904)	
GD-ID	(2,442,582)		(2,442,582)			(2,442,582)	(2,442,582)				(2,442,582)			(2,442,582)
GD-WA	(11,874,457)		(11,874,457)			(11,874,457)	(11,874,457)	(11,874,457)			(11,874,457)			
GD-OR	(5,564,489)			(5,564,489)										
Total General Plant	(221,853,298)	(162,750,931)	(44,352,223)	(14,750,144)		(18,295,291)	(26,056,932)	(44,352,223)	(14,207,429)	(18,856,620)	(33,064,049)	(4,087,862)	(7,200,312)	(11,288,174)
Total Accumulated Depreciation	(2,312,270,607)	(1,819,390,223)	(341,477,022)	(151,403,362)		(294,651,374)	(46,825,648)	(341,477,022)	(192,614,645)	(33,023,705)	(225,638,350)	(102,036,729)	(13,801,943)	(115,838,672)

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
Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(15,116,020)	(15,116,020)											
Misc Intangible Plt (303000)	ED-AN	(2,667,857)	(2,667,857)											
Total Production/Transmission		(17,783,877)	(17,783,877)											
Distribution														
Franchises (302000)	ED-WA	(330,239)	(330,239)											
Misc Intangible Plt (303000)	ED-WA	(62,716)	(62,716)											
Total Distribution		(392,955)	(392,955)											
General Plant - 303000														
7,4	CD-AA	(4,793,804)	(3,388,979)	(969,691)	(435,134)		(969,691)	(969,691)		(701,736)	(701,736)		(267,955)	(267,955)
9,4	CD-AN	(139,738)	(108,546)	(31,192)			(31,192)	(31,192)		(22,573)	(22,573)		(8,619)	(8,619)
	GD-ID	(151,419)		(151,419)			(151,419)	(151,419)				(151,419)		(151,419)
	GD-WA	(301,098)		(301,098)			(301,098)	(301,098)	(301,098)		(301,098)			
	GD-OR	(124,296)			(124,296)									
Total General Plant - 303000		(5,510,355)	(3,497,525)	(1,453,400)	(559,430)	(452,517)	(1,000,883)	(1,453,400)	(301,098)	(724,309)	(1,025,407)	(151,419)	(276,574)	(427,993)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(139,803,078)	(98,833,785)	(28,279,366)	(12,689,927)		(28,279,366)	(28,279,366)		(20,464,929)	(20,464,929)		(7,814,437)	(7,814,437)
9,4	CD-AN	(323,205)	(251,059)	(72,146)			(72,146)	(72,146)		(52,210)	(52,210)		(19,936)	(19,936)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(13,377,100)	(10,391,064)	(2,986,036)		(2,986,036)	(2,986,036)	(2,986,036)			(2,986,036)		0	0
	ED-AN	(13,419,400)	(13,419,400)											
	ED-ID	0	0											
	ED-WA	(1,454,764)	(1,454,764)											
8,4	GD-AA	(212,423)		(146,011)	(66,412)		(146,011)	(146,011)		(105,664)	(105,664)		(40,347)	(40,347)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(168,589,970)	(124,350,072)	(31,483,559)	(12,756,339)	(2,986,036)	(28,497,523)	(31,483,559)	(2,986,036)	(20,622,803)	(23,608,839)	0	(7,874,720)	(7,874,720)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(913,388)	(913,388)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(913,388)	(913,388)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization														
		(193,190,545)	(146,937,817)	(32,936,959)	(13,315,769)	(3,438,553)	(29,498,406)	(32,936,959)	(3,287,134)	(21,347,112)	(24,634,246)	(151,419)	(8,151,294)	(8,302,713)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,276,837	8,294,951	2,837,816	9,144,070	20,276,837	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,011,465	0	0	0	0	25,011,465	0	0	25,011,465	0	0	0
99	GD-OR / AS	4,275,621	0	0	0	0	0	0	0	0	4,275,621	0	4,275,621
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,931,774	0	0	91,148,318	91,148,318	0	0	26,080,319	26,080,319	0	11,703,137	11,703,137
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	209,024,759	17,733,618	8,874,218	108,531,684	135,139,520	27,723,815	1,734,655	28,448,011	57,906,481	4,275,621	11,703,137	15,978,758
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,513,760	493,017	7,798	2,012,945	2,513,760	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	68,329,804	0	0	48,305,755	48,305,755	0	0	13,821,753	13,821,753	0	6,202,296	6,202,296
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	77,045,867	4,685,355	15,473	50,567,925	55,268,753	1,345,590	2,206	14,114,386	15,462,182	12,109	6,302,823	6,314,932
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	58,907,313	25,784,488	11,919,149	21,203,676	58,907,313	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,972,086	0	0	0	0	9,993,110	3,381,421	2,597,555	15,972,086	0	0	0
99	GD-OR / AS	4,760,922	0	0	0	0	0	0	0	0	4,760,922	0	4,760,922
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,571,576	0	0	5,352,726	5,352,726	0	0	1,531,578	1,531,578	0	687,272	687,272
9	CD-WA / ID / AN	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	94,285,278	27,441,705	12,775,536	29,461,766	69,679,007	10,469,337	3,627,517	5,030,838	19,127,692	4,760,922	717,657	5,478,579

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,337,247	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	7,551,102	1,196,813	328,558	6,025,731	7,551,102	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,464,610	0	0	0	0	2,571,604	392,070	500,936	3,464,610	0	0	0	0
99		GD-OR / AS	996,869	0	0	0	0	0	0	0	0	996,869	0	996,869	
8		GD-AA	5,719,259	0	0	0	0	0	0	3,931,190	3,931,190	0	1,788,069	1,788,069	
7		CD-AA	14,943,010	0	0	10,563,961	10,563,961	0	0	3,022,672	3,022,672	0	1,356,377	1,356,377	
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	0
		TOTAL ACCOUNT	34,675,417	1,217,023	1,081,831	17,370,209	19,669,063	2,577,412	608,535	7,679,092	10,865,039	996,869	3,144,446	4,141,315	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,113,777	400,088	15,791	2,697,898	3,113,777	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	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	0
		TOTAL ACCOUNT	5,055,927	400,088	15,791	3,751,162	4,167,041	106,253	0	556,115	662,368	18,586	207,932	226,518	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	29,537,686	13,347,830	8,876,861	7,312,995	29,537,686	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	35,677,291	13,599,572	9,269,309	8,177,840	31,046,721	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	47,970,548	12,630,547	6,498,424	28,841,577	47,970,548	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	86,420,683	0	0	61,095,102	61,095,102	0	0	17,481,176	17,481,176	0	7,844,405	
9		CD-WA / ID / AN	18,920,894	10,355,309	2,881,344	1,460,719	14,697,372	2,975,761	828,000	419,761	4,223,522	0	0	
		TOTAL ACCOUNT	155,204,667	22,985,856	9,379,768	91,397,398	123,763,022	3,577,981	1,118,445	18,070,123	22,766,549	754,626	7,920,470	8,675,096
	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	636,862,409	89,279,810	42,322,002	323,517,641	455,119,453	51,972,627	8,135,620	78,706,342	138,814,589	11,737,968	31,190,399	42,928,367

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,739	319,716	0	11,645,023	11,964,739	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,601,352	319,716	0	16,194,754	16,514,470	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	26,422,523	2,694,756	0	23,727,767	26,422,523	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	135,584,708	0	0	95,851,609	95,851,609	0	0	27,426,075	27,426,075	0	12,307,024	
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	163,218,235	2,824,237	0	120,045,282	122,869,519	37,208	0	27,865,508	27,902,716	0	12,446,000	12,446,000
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	2,777,700	0	0	2,777,700	2,777,700	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	11,801,373	0	0	8,342,980	8,342,980	0	0	2,387,182	2,387,182	0	1,071,211	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	14,579,073	0	0	11,120,680	11,120,680	0	0	2,387,182	2,387,182	0	1,071,211	1,071,211
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,583,923	0	0	7,583,923	7,583,923	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	7,583,923	0	0	7,583,923	7,583,923	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,850	58,850	0	0	16,839	16,839	0	7,556	7,556
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	20,446,202	16,214,764	0	58,850	16,273,614	4,148,193	0	16,839	4,165,032	0	7,556	7,556
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,039,066	0	0	6,390,168	6,390,168	0	0	1,828,422	1,828,422	0	820,476	820,476
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	9,137,510	0	0	6,488,612	6,488,612	0	0	1,828,422	1,828,422	0	820,476	820,476
	TOTAL		362,919,644	19,358,717	0	251,524,551	270,883,268	5,207,995	771,517	59,160,990	65,140,502	425,951	26,469,923	26,895,874

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended May 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(76,586,361)	(54,142,728)	(15,491,889)	(6,951,744)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(850,012)	(660,272)	(189,740)	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	(81,110,737)	(57,400,592)	(16,424,879)	(7,285,266)

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
Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,679,404	5,679,404	0	0	0	0	5,679,404
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	27	27	0	0	0	0	27
7/4	154560 Supply Chain Invoice Price Variance	0	0	202	202	0	0	0	0	202
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	69,850,480	31,669,950	0	101,520,430	75,337,859	32,845,238	(5,487,379)	(1,175,288)	0
TOTAL		69,850,480	31,669,950	5,679,633	107,200,063	75,337,859	32,845,238	(5,487,379)	(1,175,288)	5,679,633

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%