

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

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	<b>100.000%</b>	<b>68.330%</b>	<b>31.670%</b>
2	Input	Number of Customers Percent	3-01-2022 thru 03-31-2022	268,545 <b>100.000%</b>	175,727 <b>65.437%</b>	92,818 <b>34.563%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	3-01-2022 thru 03-31-2022	1,201,917 <b>100.000%</b>	909,383 <b>75.661%</b>	292,534 <b>24.339%</b>
	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%
				<b>100.000%</b>	<b>72.367%</b>	<b>27.633%</b>
6	Input	Actual Therms Purchased Percent	3-01-2022 thru 03-31-2022	31,265,029 <b>100.000%</b>	21,147,666 <b>67.640%</b>	10,117,363 <b>32.360%</b>

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Input		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North/Oregon 4-Factor					
	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)		<b>100.000%</b>	<b>70.695%</b>	<b>20.228%</b>	<b>9.077%</b>

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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)		<b>100.000%</b>	<b>0.000%</b>	<b>68.736%</b>	<b>31.264%</b>

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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)		<b>100.000%</b>	<b>77.679%</b>	<b>22.321%</b>	<b>0.000%</b>
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	
			<b>100.000%</b>	<b>67.096%</b>	<b>32.904%</b>	
11	Book Depreciation Percent	3-01-2022 thru 03-31-2022	2,432,516	1,729,154	703,362	
			<b>100.000%</b>	<b>71.085%</b>	<b>28.915%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	02-01-2022 thru 03-31-2022	782,440,938	552,016,863	230,424,075	
			<b>100.000%</b>	<b>70.551%</b>	<b>29.449%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	02-01-2022 thru 03-31-2022	95,221,905	76,658,322	18,563,583	
			<b>100.000%</b>	<b>80.505%</b>	<b>19.495%</b>	
14	Net Allocated Schedule M's - AMA Percent	3-01-2022 thru 03-31-2022	-7,147,580	-5,023,595	-2,123,985	
			<b>100.000%</b>	<b>70.284%</b>	<b>29.716%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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For Month Ended March 31, 2022	
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AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	24,267,839	0	24,267,839	17,035,430	0	17,035,430	7,232,409	0	7,232,409
99	4812XX	Commercial - Firm & Interruptible	11,966,727	0	11,966,727	8,540,044	0	8,540,044	3,426,683	0	3,426,683
99	4813XX	Industrial-Firm	379,666	0	379,666	241,258	0	241,258	138,408	0	138,408
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	54,435	0	54,435	49,605	0	49,605	4,830	0	4,830
99	499XXX	Unbilled Revenue	(7,743,809)	0	(7,743,809)	(5,538,563)	0	(5,538,563)	(2,205,246)	0	(2,205,246)
		TOTAL SALES TO ULTIMATE CUSTOMERS	28,924,858	0	28,924,858	20,327,774	0	20,327,774	8,597,084	0	8,597,084
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	9,484,015	0	9,484,015	6,414,988	0	6,414,988	3,069,027	0	3,069,027
4	488000	Miscellaneous Service Revenues	1,176	0	1,176	240	0	240	936	0	936
99	4893XX	Transportation Revenues	523,074	0	523,074	482,581	0	482,581	40,493	0	40,493
99	493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4	495XXX	Other Gas Revenues	901,369	56,956	958,325	1,054,713	41,217	1,095,930	(153,344)	15,739	(137,605)
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	10,909,634	56,956	10,966,590	7,952,522	41,217	7,993,739	2,957,112	15,739	2,972,851
		TOTAL GAS REVENUES	39,834,492	56,956	39,891,448	28,280,296	41,217	28,321,513	11,554,196	15,739	11,569,935
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	17,247,697	0	17,247,697	11,436,489	0	11,436,489	5,811,208	0	5,811,208
99	808XXX	Net Natural Gas Storage Transactions	3,707,507	0	3,707,507	2,507,758	0	2,507,758	1,199,749	0	1,199,749
99	811000	Gas Used for Products Extraction	(80,470)	0	(80,470)	(54,430)	0	(54,430)	(26,040)	0	(26,040)
10	813000	Other Gas Expenses	8,990	78,611	87,601	8,990	52,745	61,735	0	25,866	25,866
99	813010	Gas Technology Institute (GTI) Expenses	13,409	0	13,409	9,350	0	9,350	4,059	0	4,059
		TOTAL PRODUCTION EXPENSES	20,897,133	78,611	20,975,744	13,908,157	52,745	13,960,902	6,988,976	25,866	7,014,842
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	135,292	135,292	0	92,445	92,445	0	42,847	42,847
1	837000	Other Equipment	0	287,339	287,339	0	196,339	196,339	0	91,000	91,000
		TOTAL UNDERGROUND STORAGE OPER EXP	0	422,631	422,631	0	288,784	288,784	0	133,847	133,847
G-DEPX		Depreciation Expense-Underground Storage	0	59,346	59,346	0	40,551	40,551	0	18,795	18,795
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAX	0	90,501	90,501	0	61,839	61,839	0	28,662	28,662
		TOTAL UNDERGROUND STORAGE EXPENSES	0	513,132	513,132	0	350,623	350,623	0	162,509	162,509

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		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	41,830	132,545	174,375	37,497	100,285	137,782	4,333	32,260	36,593
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	259,350	72,982	332,332	183,928	55,219	239,147	75,422	17,763	93,185
3	875000	Measuring & Reg Sta Exp-General	16,434	0	16,434	12,259	0	12,259	4,175	0	4,175
3	876000	Measuring & Reg Sta Exp-Industrial	1,299	0	1,299	1,299	0	1,299	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	3,529	0	3,529	2,734	0	2,734	795	0	795
3	878000	Meter & House Regulator Expenses	51,496	0	51,496	32,065	0	32,065	19,431	0	19,431
3	879000	Customer Installation Expenses	135,188	6,130	141,318	89,877	4,638	94,515	45,311	1,492	46,803
3	880000	Other Expenses	301,110	37,476	338,586	271,506	28,355	299,861	29,604	9,121	38,725
3	881000	Rents	0	(4,654)	(4,654)	0	(3,521)	(3,521)	0	(1,133)	(1,133)
		MAINTENANCE									
3	885000	Supervision & Engineering	1	0	1	0	0	0	1	0	1
3	887000	Mains	121,726	0	121,726	91,659	0	91,659	30,067	0	30,067
3	889000	Measuring & Reg Sta Exp-General	10,392	4,269	14,661	8,850	3,230	12,080	1,542	1,039	2,581
3	890000	Measuring & Reg Sta Exp-Industrial	2,069	13	2,082	1,943	10	1,953	126	3	129
3	891000	Measuring & Reg Sta Exp-City Gate	1,845	525	2,370	533	397	930	1,312	128	1,440
3	892000	Services	96,800	0	96,800	81,889	0	81,889	14,911	0	14,911
3	893000	Meters & House Regulators	158,849	48,083	206,932	93,344	36,380	129,724	65,505	11,703	77,208
3	894000	Other Equipment	0	13,181	13,181	0	9,973	9,973	0	3,208	3,208
		TOTAL DISTRIBUTION OPERATING EXP	1,201,918	310,550	1,512,468	909,383	234,966	1,144,349	292,535	75,584	368,119
G-DEPX		Depreciation Expense-Distribution	1,840,429	4,786	1,845,215	1,275,489	3,237	1,278,726	564,940	1,549	566,489
G-OTX		Taxes Other Than FIT	2,552,209	0	2,552,209	2,231,745	0	2,231,745	320,464	0	320,464
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	4,392,638	4,786	4,397,424	3,507,234	3,237	3,510,471	885,404	1,549	886,953
		TOTAL DISTRIBUTION EXPENSES	5,594,556	315,336	5,909,892	4,416,617	238,203	4,654,820	1,177,939	77,133	1,255,072

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CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	8,533	8,533	0	5,584	5,584	0	2,949	2,949
2	902000	Meter Reading Expenses	27,072	12,496	39,568	16,722	8,177	24,899	10,350	4,319	14,669
2	903XXX	Customer Records & Collection Expenses	42,571	368,183	410,754	23,362	240,928	264,290	19,209	127,255	146,464
2	904000	Uncollectible Accounts	207,766	0	207,766	194,359	0	194,359	13,407	0	13,407
2	905000	Misc Customer Accounts	0	11,368	11,368	0	7,439	7,439	0	3,929	3,929
TOTAL CUSTOMER ACCOUNTS EXPENSES			277,409	400,580	677,989	234,443	262,128	496,571	42,966	138,452	181,418
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,184,018	9,397	1,193,415	1,019,366	6,149	1,025,515	164,652	3,248	167,900
2	909000	Advertising	1,676	11,555	13,231	1,709	7,561	9,270	(33)	3,994	3,961
2	910000	Misc Customer Service & Info Exp	0	5,399	5,399	0	3,533	3,533	0	1,866	1,866
TOTAL CUSTOMER SERVICE & INFO EXP			1,185,694	26,351	1,212,045	1,021,075	17,243	1,038,318	164,619	9,108	173,727
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	11,604	1,052,066	1,063,670	8,627	761,349	769,976	2,977	290,717	293,694
4	921000	Office Supplies & Expenses	4	100,484	100,488	4	72,717	72,721	0	27,767	27,767
4	922000	Admin. Expenses Transferred - Credit	0	(1,215)	(1,215)	0	(879)	(879)	0	(336)	(336)
4	923000	Outside Services Employed	4,438	293,089	297,527	2,354	212,100	214,454	2,084	80,989	83,073
4	924000	Property Insurance Premium	0	40,187	40,187	0	29,082	29,082	0	11,105	11,105
4	925XXX	Injuries and Damages	1,766	105,697	107,463	1,326	76,490	77,816	440	29,207	29,647
4	926XXX	Employee Pensions and Benefits	182,417	384,873	567,290	141,698	278,521	420,219	40,719	106,352	147,071
4	928000	Regulatory Commission Expenses	53,458	19,872	73,330	37,050	14,381	51,431	16,408	5,491	21,899
4	930000	Miscellaneous General Expenses	5,157	129,830	134,987	4,535	93,954	98,489	622	35,876	36,498
4	931000	Rents	0	10,170	10,170	0	7,360	7,360	0	2,810	2,810
4	935000	Maintenance of General Plant	68,921	286,356	355,277	60,290	207,227	267,517	8,631	79,129	87,760
TOTAL ADMIN & GEN OPERATING EXP			327,765	2,421,409	2,749,174	255,884	1,752,302	2,008,186	71,881	669,107	740,988

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G-DEPX		Depreciation Expense-General Plant	144,053	383,902	527,955	132,058	277,818	409,876	11,995	106,084	118,079
G-AMTX		Amortization Expense - General Plant - 303000	3,305	7,173	10,478	2,072	5,191	7,263	1,233	1,982	3,215
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031	69,072	734,261	803,333	69,072	531,363	600,435	0	202,898	202,898
G-AMTX		Amortization Expense-General Plant - 390200, 396200	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 Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	407305	Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	78,231	0	78,231	78,231	0	78,231	0	0	0
99	407307	Regulatory Debit - Existing Meters Deferral Amortization	29,784	0	29,784	29,784	0	29,784	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	4,744	19,472	24,216	3,772	13,738	17,510	972	5,734	6,706
99	407314	Regulatory Debit - FISERVE Amortization	70,387	0	70,387	57,192	0	57,192	13,195	0	13,195
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	407332	Existing Meters/ERTs Excess Depreciation Deferral	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407347	COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	0	0	0	0	0	0	0	0	0
99	407407	Reg. Credits-Amortization Depreciation Benefit	(128,406)	0	(128,406)	0	0	0	(128,406)	0	(128,406)
99	407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99	407419	Amortization AFUDC Equity Tax Credit	(110,149)	0	(110,149)	(53,836)	0	(53,836)	(56,313)	0	(56,313)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Deferral - COVID-19	(178,160)	0	(178,160)	(178,160)	0	(178,160)	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	60,269	202,174	262,443	47,539	146,307	193,846	12,730	55,867	68,597
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	221,017	1,346,982	1,567,999	365,611	974,417	1,340,028	(144,594)	372,565	227,971
		TOTAL ADMIN & GENERAL EXPENSES	548,782	3,768,391	4,317,173	621,495	2,726,719	3,348,214	(72,713)	1,041,672	968,959
		TOTAL EXPENSES BEFORE FIT	28,503,574	5,102,401	33,605,975	20,201,787	3,647,661	23,849,448	8,301,787	1,454,740	9,756,527
		NET OPERATING INCOME (LOSS) BEFORE FIT			6,285,473			4,472,065			1,813,408
G-FIT		FEDERAL INCOME TAX			(312,139)			(318,202)			6,063
G-FIT		DEFERRED FEDERAL INCOME TAX			316,716			261,577			55,139
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			0			0			0
		GAS NET OPERATING INCOME (LOSS)			6,280,896			4,528,690			1,752,206

ALLOCATION RATIOS:



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended March 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
G-ALL	1	System Contract Demand		100.000%			68.330%			31.670%	
G-ALL	2	Number of Customers		100.000%			65.437%			34.563%	
G-ALL	3	Direct Distribution Operating Expense		100.000%			75.661%			24.339%	
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-1A</b>
For Month Ended March 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
4	495000	Other Gas Revenue-Miscellaneous	12,260	56,956	69,216	12,260	41,217	53,477	0	15,739	15,739
4	495028	Deferred Exchange Reservation	468,751	0	468,751	317,063	0	317,063	151,688	0	151,688
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	265,063	0	265,063	265,063	0	265,063	0	0	0
4	495328	Residential Decoupling Deferral	577,148	0	577,148	801,178	0	801,178	(224,030)	0	(224,030)
4	495329	Amortization Res Decoupling Deferral	(91,983)	0	(91,983)	(128,434)	0	(128,434)	36,451	0	36,451
4	495338	Non-Res Decoupling Deferred Rev	(292,322)	0	(292,322)	(161,590)	0	(161,590)	(130,732)	0	(130,732)
4	495339	Amortization Non-Res Decoupling	(37,545)	0	(37,545)	(50,825)	0	(50,825)	13,280	0	13,280
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
<b>TOTAL OTHER GAS REVENUES</b>			<b>901,372</b>	<b>56,956</b>	<b>958,328</b>	<b>1,054,715</b>	<b>41,217</b>	<b>1,095,932</b>	<b>(153,343)</b>	<b>15,739</b>	<b>(137,604)</b>

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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-1A</b>
For Month Ended March 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
6	804000	Gas Purchases	17,298,346	0	17,298,346	11,700,527	0	11,700,527	5,597,819	0	5,597,819
1	804001	Pipeline Demand Costs	2,420,984	0	2,420,984	1,654,258	0	1,654,258	766,726	0	766,726
1	804002	Transport Variable Charges	27,648	0	27,648	18,892	0	18,892	8,756	0	8,756
6	804010	Gas Costs - Fixed Hedge	(91,124)	0	(91,124)	(61,636)	0	(61,636)	(29,488)	0	(29,488)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	42,771	0	42,771	28,930	0	28,930	13,841	0	13,841
6	804018	Merchandise Processing Fee	13,081	0	13,081	8,848	0	8,848	4,233	0	4,233
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	(1,911,523)	0	(1,911,523)	(1,292,954)	0	(1,292,954)	(618,569)	0	(618,569)
6	804700	Gas Costs - Offsystem Bookout	16,086	0	16,086	10,881	0	10,881	5,205	0	5,205
6	804711	Gas Costs - Offsystem Bookout Offset	(16,086)	0	(16,086)	(10,881)	0	(10,881)	(5,205)	0	(5,205)
6	804730	Gas Costs - Intracompany LDC Gas	13,880	0	13,880	9,388	0	9,388	4,492	0	4,492
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	632,520	0	632,520	480,507	0	480,507	152,013	0	152,013
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(1,198,886)	0	(1,198,886)	(1,110,271)	0	(1,110,271)	(88,615)	0	(88,615)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>17,247,697</b>	<b>0</b>	<b>17,247,697</b>	<b>11,436,489</b>	<b>0</b>	<b>11,436,489</b>	<b>5,811,208</b>	<b>0</b>	<b>5,811,208</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	67.640%	32.360%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended March 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
2	908000	Customer Assistance Expense	8,132	9,397	17,529	4,180	6,149	10,329	3,952	3,248	7,200
99	908600	Public Purpose Tariff Rider Expense Offset	1,582,679	0	1,582,679	1,368,318	0	1,368,318	214,361	0	214,361
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(406,793)	0	(406,793)	(353,132)	0	(353,132)	(53,661)	0	(53,661)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,184,018	9,397	1,193,415	1,019,366	6,149	1,025,515	164,652	3,248	167,900

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.437%	34.563%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.49%	54.49%
2	Cost of Debt		4.663%	4.668%
	Total Cost of Debt		2.541%	2.544%
	Total Weighted Cost		2.541%	2.544%
G-APL	Net Rate Base	670,386,870	476,943,191	193,443,679
	Interest Deduction for FIT Calculation	17,040,333	12,119,126	4,921,207
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
FEDERAL INCOME TAXES-GAS	

AVISTA UTILITIES

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

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	39,891,448	28,321,513	11,569,935
G-OPS	Operating & Maintenance Expense	27,550,051	18,937,110	8,612,941
G-OPS	Book Deprec/Amort and Reg Amortizations	3,210,117	2,465,459	744,658
G-OTX	Taxes Other than FIT	2,845,807	2,446,879	398,928
	Net Operating Income Before FIT	6,285,473	4,472,065	1,813,408
G-INT	Less: Interest Expense	1,420,028	1,009,927	410,101
G-OTX	Less: Idaho ITC Deferral & Amortization	(376)	0	(376)
G-SCM	Schedule M Adjustments	(6,351,447)	(4,977,387)	(1,374,060)
	Taxable Net Operating Income	(1,486,378)	(1,515,249)	28,871
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(312,139)	(318,202)	6,063
G-DTE	Deferred FIT	1,111,958	949,748	162,210
G-DTE	Customer Tax Credit Amortization	(795,242)	(688,171)	(107,071)
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	4,577	(56,625)	61,202
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
For Month Ended March 31, 2022  
Average of Monthly Averages Basis

Report ID:  
**G-SCM-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,056,859	1,189,469	3,246,328	1,478,691	858,161	2,336,852	578,168	331,308	909,476
12	997001	Contributions In Aid of Construction	0	83,334	83,334	0	58,793	58,793	0	24,541	24,541
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	64,686	64,686	0	45,637	45,637	0	19,049	19,049
99	997010	Deferred Gas Credit and Refunds	(566,366)	(468,750)	(1,035,116)	(629,764)	(330,708)	(960,472)	63,398	(138,042)	(74,644)
12	997016	Redemption Expense Amortization	0	6,351	6,351	0	4,481	4,481	0	1,870	1,870
99	997018	DSM Tariff Rider	(5,184)	0	(5,184)	(18,670)	0	(18,670)	13,486	0	13,486
12	997020	FAS87 Current Pension Accrual	0	(13,784)	(13,784)	0	(9,725)	(9,725)	0	(4,059)	(4,059)
12	997027	Customer Uncollectibles	198,401	(52,226)	146,175	183,376	(36,846)	146,530	15,025	(15,380)	(355)
99	997031	Decoupling Mechanism	(420,359)	0	(420,359)	(725,391)	0	(725,391)	305,032	0	305,032
12	997032	Interest Rate Swaps	0	(3,362,800)	(3,362,800)	0	(2,372,489)	(2,372,489)	0	(990,311)	(990,311)
12	997035	Leases	0	5,500	5,500	0	3,980	3,980	0	1,520	1,520
12	997048	AFUDC	0	(46,348)	(46,348)	0	(32,699)	(32,699)	0	(13,649)	(13,649)
12	997049	Tax Depreciation	0	(3,184,972)	(3,184,972)	0	(2,247,030)	(2,247,030)	0	(937,942)	(937,942)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(406,793)	0	(406,793)	(353,132)	0	(353,132)	(53,661)	0	(53,661)
12	997080	Book Transportation Depreciation	0	263,690	263,690	0	186,036	186,036	0	77,654	77,654
12	997081	Deferred Compensation	0	(1,858)	(1,858)	0	(1,311)	(1,311)	0	(547)	(547)
4	997082	Meal Disallowances	0	858	858	0	621	621	0	237	237
12	997083	Paid Time Off	0	159,798	159,798	0	112,739	112,739	0	47,059	47,059
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(883,334)	(883,334)	0	(623,201)	(623,201)	0	(260,133)	(260,133)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	0	0	0	0	0	0	0	0	0
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	108,014	0	108,014	108,014	0	108,014	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	70,387	0	70,387	57,192	0	57,192	13,195	0	13,195
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	(110,149)	0	(110,149)	(53,836)	0	(53,836)	(56,313)	0	(56,313)
12	997118	Depreciation Study Deferral	(128,406)	0	(128,406)	0	0	0	(128,406)	0	(128,406)
12	997119	AFUDC Tax CPI	0	68,671	68,671	0	48,448	48,448	0	20,223	20,223
12	997120	Transportation Tax Disallowance	0	2,103	2,103	0	1,484	1,484	0	619	619
12	997125	COVID-19	(178,160)	0	(178,160)	(178,160)	0	(178,160)	0	0	0
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	(86)	(86)	0	(61)	(61)	0	(25)	(25)
12	997128	Meters Expensed	0	(469,547)	(469,547)	0	(331,270)	(331,270)	0	(138,277)	(138,277)
12	997129	Mixed Service Costs (IDD#5)	0	(508,333)	(508,333)	0	(358,634)	(358,634)	0	(149,699)	(149,699)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>796,131</b>	<b>(7,147,578)</b>	<b>(6,351,447)</b>	<b>46,207</b>	<b>(5,023,594)</b>	<b>(4,977,387)</b>	<b>749,924</b>	<b>(2,123,984)</b>	<b>(1,374,060)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers	100.000%	65.437%	34.563%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	67.640%	32.360%
G-ALL	11	Book Depreciation	100.000%	71.085%	28.915%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.551%	29.449%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended March 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	993,776	701,119	292,657
99	410100	Deferred Federal Income Tax Exp	294,723	333,302	(38,579)
		SUBTOTAL	1,288,499	1,034,421	254,078
12	411100	Deferred Federal Income Tax Expense - Allocated	(196,585)	(138,684)	(57,901)
99	411100	Deferred Federal Income Tax Exp	(103,515)	(32,480)	(71,035)
		SUBTOTAL	(300,100)	(171,164)	(128,936)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	123,559	86,491	37,068
		SUBTOTAL	123,559	86,491	37,068
		<b>Total Deferred Federal Income Tax Expense</b>	<b>1,111,958</b>	<b>949,748</b>	<b>162,210</b>
99	411193	Customer Tax Credit Amortization	(795,242)	(688,171)	(107,071)
		SUBTOTAL	(795,242)	(688,171)	(107,071)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.551%	29.449%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
		TOTAL UNDERGROUND STORAGE TAX	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
		DISTRIBUTION									
99	408110	State Excise Tax	1,019,874	0	1,019,874	1,019,874	0	1,019,874	0	0	0
99	408120	Municipal Occupation & License Tax	1,107,297	0	1,107,297	917,977	0	917,977	189,320	0	189,320
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	438,415	0	438,415	293,894	0	293,894	144,521	0	144,521
99	409100	State Income Tax	(13,001)	0	(13,001)	0	0	0	(13,001)	0	(13,001)
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(376)	0	(376)	0	0	0	(376)	0	(376)
		TOTAL DISTRIBUTION TAX	2,552,209	0	2,552,209	2,231,745	0	2,231,745	320,464	0	320,464
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	60,269	202,174	262,443	47,539	146,307	193,846	12,730	55,867	68,597
		TOTAL A&G TAX	60,269	202,174	262,443	47,539	146,307	193,846	12,730	55,867	68,597
		TOTAL TAXES OTHER THAN FIT	2,612,478	233,329	2,845,807	2,279,284	167,595	2,446,879	333,194	65,734	398,928

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 Month Ended March 31, 2022  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

**AVISTA UTILITIES**

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,302,004	3,096,115	1,022,594	942,221	1,964,815	771,517	359,783	1,131,300
4	3031XX	Misc Intangible IT Plant (3031XX)	4,185,405	59,385,582	63,570,987	4,185,405	42,975,564	47,160,969	0	16,410,018	16,410,018
TOTAL INTANGIBLE PLANT			5,979,516	60,687,586	66,667,102	5,207,999	43,917,785	49,125,784	771,517	16,769,801	17,541,318
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	2,464,127	2,464,127	0	1,683,738	1,683,738	0	780,389	780,389
1	352XXX	Wells	0	23,085,256	23,085,256	0	15,774,155	15,774,155	0	7,311,101	7,311,101
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	14,979,884	14,979,884	0	10,235,755	10,235,755	0	4,744,129	4,744,129
1	355000	Measuring & Regulating Equipment	0	1,588,485	1,588,485	0	1,085,412	1,085,412	0	503,073	503,073
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,602,358	2,602,358	0	1,778,191	1,778,191	0	824,167	824,167
TOTAL UNDERGROUND STORAGE PLANT			0	48,616,044	48,616,044	0	33,252,151	33,252,151	0	15,363,893	15,363,893
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	672,040	0	672,040	496,089	0	496,089	175,951	0	175,951
6	375000	Structures & Improvements	1,567,581	0	1,567,581	918,086	0	918,086	649,495	0	649,495
6	376000	Mains	437,737,812	2,518,937	440,256,749	290,669,363	1,703,809	292,373,172	147,068,449	815,128	147,883,577
6	378000	Measuring & Reg Station Equip-General	7,245,038	0	7,245,038	4,587,429	0	4,587,429	2,657,609	0	2,657,609
6	379000	Measuring & Reg Station Equip-City Gate	6,613,533	0	6,613,533	1,938,065	0	1,938,065	4,675,468	0	4,675,468
6	380000	Services	324,406,305	0	324,406,305	223,112,824	0	223,112,824	101,293,481	0	101,293,481
6	381XXX	Meters	112,354,559	0	112,354,559	80,376,396	0	80,376,396	31,978,163	0	31,978,163
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	4,047,858	0	4,047,858	2,993,113	0	2,993,113	1,054,745	0	1,054,745
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			894,733,321	2,518,937	897,252,258	605,155,290	1,703,809	606,859,099	289,578,031	815,128	290,393,159
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	28,482,245	57,940,715	27,723,815	20,611,746	48,335,561	1,734,655	7,870,499	9,605,154
4	391XXX	Office Furniture & Equipment	1,347,797	14,094,967	15,442,764	1,345,591	10,200,105	11,545,696	2,206	3,894,862	3,897,068
4	392XXX	Transportation Equipment	14,022,770	4,951,330	18,974,100	10,601,926	3,583,129	14,185,055	3,420,844	1,368,201	4,789,045
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	3,130,492	7,626,702	10,757,194	2,548,019	5,519,215	8,067,234	582,473	2,107,487	2,689,960
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	3,593,714	1,068,654	4,662,368	2,581,299	773,353	3,354,652	1,012,415	295,301	1,307,716

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

Report ID:  
**G-PLT-1A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	4,695,940	17,603,065	22,299,005	3,577,495	12,738,810	16,316,305	1,118,445	4,864,255	5,982,700
4	398000	Miscellaneous Equipment	1,914	140,717	142,631	0	101,833	101,833	1,914	38,884	40,798
		<b>TOTAL GENERAL PLANT</b>	<b>60,101,826</b>	<b>78,122,199</b>	<b>138,224,025</b>	<b>52,075,337</b>	<b>56,534,692</b>	<b>108,610,029</b>	<b>8,026,489</b>	<b>21,587,507</b>	<b>29,613,996</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>960,814,663</b>	<b>189,944,766</b>	<b>1,150,759,429</b>	<b>662,438,626</b>	<b>135,408,437</b>	<b>797,847,063</b>	<b>298,376,037</b>	<b>54,536,329</b>	<b>352,912,366</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(18,629,262)	(18,629,262)	0	(12,729,375)	(12,729,375)	0	(5,899,887)	(5,899,887)
G-ADEP		Distribution Plant	(272,065,930)	(1,978,036)	(274,043,966)	(175,436,472)	(1,337,944)	(176,774,416)	(96,629,458)	(640,092)	(97,269,550)
G-ADEP		General Plant	(17,960,839)	(25,041,281)	(43,002,120)	(13,830,083)	(18,121,624)	(31,951,707)	(4,130,756)	(6,919,657)	(11,050,413)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(290,026,769)</b>	<b>(45,648,579)</b>	<b>(335,675,348)</b>	<b>(189,266,555)</b>	<b>(32,188,943)</b>	<b>(221,455,498)</b>	<b>(100,760,214)</b>	<b>(13,459,636)</b>	<b>(114,219,850)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(444,256)	(982,949)	(1,427,205)	(295,919)	(711,331)	(1,007,250)	(148,337)	(271,618)	(419,955)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,813,360)	(28,402,580)	(31,215,940)	(2,813,360)	(20,554,095)	(23,367,455)	0	(7,848,485)	(7,848,485)
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
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(3,257,616)</b>	<b>(29,385,529)</b>	<b>(32,643,145)</b>	<b>(3,109,279)</b>	<b>(21,265,426)</b>	<b>(24,374,705)</b>	<b>(148,337)</b>	<b>(8,120,103)</b>	<b>(8,268,440)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(293,284,385)</b>	<b>(75,034,108)</b>	<b>(368,318,493)</b>	<b>(192,375,834)</b>	<b>(53,454,369)</b>	<b>(245,830,203)</b>	<b>(100,908,551)</b>	<b>(21,579,739)</b>	<b>(122,488,290)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>667,530,278</b>	<b>114,910,658</b>	<b>782,440,936</b>	<b>470,062,792</b>	<b>81,954,068</b>	<b>552,016,860</b>	<b>197,467,486</b>	<b>32,956,590</b>	<b>230,424,076</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(103,074,080)	(103,074,080)	0	(72,719,794)	(72,719,794)	0	(30,354,286)	(30,354,286)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(15,893,914)	(15,893,914)	0	(11,498,460)	(11,498,460)	0	(4,395,454)	(4,395,454)
4	282919	ADFIT - Common Plant (282919 from C-DTX)	0	(804,552)	(804,552)	0	(582,230)	(582,230)	0	(222,322)	(222,322)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	80,907	80,907	0	58,550	58,550	0	22,357	22,357
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(276,882)	(276,882)	0	(195,343)	(195,343)	0	(81,539)	(81,539)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(119,968,521)</b>	<b>(119,968,521)</b>	<b>0</b>	<b>(84,937,277)</b>	<b>(84,937,277)</b>	<b>0</b>	<b>(35,031,244)</b>	<b>(35,031,244)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>667,530,278</b>	<b>(5,057,863)</b>	<b>662,472,415</b>	<b>470,062,792</b>	<b>(2,983,209)</b>	<b>467,079,583</b>	<b>197,467,486</b>	<b>(2,074,654)</b>	<b>195,392,832</b>

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%	67.640%	32.360%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.551%	29.449%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended March 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	667,530,278	(5,057,863)	662,472,415	470,062,792	(2,983,209)	467,079,583	197,467,486	(2,074,654)	195,392,832
		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	1,258,718	2,132,245	3,390,963	765,949	1,543,042	2,308,991	492,769	589,203	1,081,972
4	182318	Accumulated Amortization - AFUDC	(242,296)	(829,128)	(1,071,424)	(175,941)	(600,036)	(775,977)	(66,355)	(229,092)	(295,447)
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	5,892,924	5,892,924	0	4,026,635	4,026,635	0	1,866,289	1,866,289
1	164115	Gas Inventory--Clay Basin	0	60,515	60,515	0	43,793	43,793	0	16,722	16,722
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,675,540	0	3,675,540	3,675,540	0	3,675,540	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	8,794,906	0	8,794,906	8,794,906	0	8,794,906	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,756,306)	0	(1,756,306)	(1,756,306)	0	(1,756,306)	0	0	0
4	252000	Customer Advances	(6,951)	0	(6,951)	(6,951)	0	(6,951)	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(34,864,228)	0	(34,864,228)	(23,340,373)	0	(23,340,373)	(11,523,855)	0	(11,523,855)
99	190393	ADFIT-Customer Tax Credit	7,321,488	0	7,321,488	4,901,478	0	4,901,478	2,420,010	0	2,420,010
99	235199	Customer Deposits	(615)	0	(615)	(615)	0	(615)	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	6,018,311	0	6,018,311	6,018,311	0	6,018,311	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,263,845)	0	(1,263,845)	(1,263,845)	0	(1,263,845)	0	0	0
C-WKC		Working Capital	5,992,113	0	5,992,113	3,321,985	0	3,321,985	2,670,128	0	2,670,128
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(5,073,165)	12,987,620	7,914,455	934,138	8,929,470	9,863,608	(6,007,303)	4,058,150	(1,949,153)
		NET RATE BASE	662,457,113	7,929,757	670,386,870	470,996,930	5,946,261	476,943,191	191,460,183	1,983,496	193,443,679

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended March 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	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	
<b>Electric Production</b>														
	Steam (ED-AN)	268,387	268,387											
	Steam (ED-ID)	360,041	360,041											
	Steam (ED-WA)	986,220	986,220											
	Hydro (ED-AN)	1,248,656	1,248,656											
	Other (ED-AN)	913,853	913,853											
<b>Total Electric Production</b>		<b>3,777,157</b>	<b>3,777,157</b>											
<b>Electric Transmission</b>														
	ED-AN	1,548,235	1,548,235											
	ED-ID	22,906	22,906											
	ED-WA	43,213	43,213											
<b>Total Electric Transmission</b>		<b>1,614,354</b>	<b>1,614,354</b>											
<b>Electric Distribution</b>														
	ED-AN	7,116	7,116											
	ED-ID	1,590,680	1,590,680											
	ED-WA	3,035,204	3,035,204											
<b>Total Electric Distribution</b>		<b>4,633,000</b>	<b>4,633,000</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	59,346	59,346			59,346	59,346		40,551	40,551		18,795	18,795	
	GD-OR	10,371		10,371										
<b>Total Gas Underground Storage</b>		<b>69,717</b>	<b>59,346</b>	<b>10,371</b>		<b>59,346</b>	<b>59,346</b>		<b>40,551</b>	<b>40,551</b>		<b>18,795</b>	<b>18,795</b>	
<b>Gas Distribution</b>														
6	GD-AN	4,786	4,786			4,786	4,786		3,237	3,237		1,549	1,549	
	GD-ID	564,940	564,940		564,940	564,940	564,940				564,940		564,940	
	GD-WA	1,275,489	1,275,489		1,275,489	1,275,489	1,275,489	1,275,489		1,275,489				
	GD-OR	845,011		845,011										
<b>Total Gas Distribution</b>		<b>2,690,226</b>	<b>1,845,215</b>	<b>845,011</b>	<b>1,840,429</b>	<b>4,786</b>	<b>1,845,215</b>	<b>1,275,489</b>	<b>3,237</b>	<b>1,278,726</b>	<b>564,940</b>	<b>1,549</b>	<b>566,489</b>	
<b>General Plant</b>														
	ED-AN	252,838	252,838											
	ED-ID	42,436	42,436											
	ED-WA	100,232	100,232											
7,4	CD-AA	1,718,622	1,214,980	347,643	155,999	347,643	347,643		251,579	251,579		96,064	96,064	
9,4	CD-AN	53,494	41,553	11,941		11,941	11,941		8,641	8,641		3,300	3,300	
9	CD-ID	39,673	30,817	8,856		8,856	8,856				8,856		8,856	
9	CD-WA	187,968	146,010	41,958		41,958	41,958	41,958		41,958				
8,4	GD-AA	31,558		21,692	9,866		21,692		15,698	15,698		5,994	5,994	
4	GD-AN	2,626		2,626		2,626	2,626		1,900	1,900		726	726	
	GD-ID	3,139		3,139		3,139	3,139				3,139		3,139	
	GD-WA	90,100		90,100		90,100	90,100	90,100		90,100				
	GD-OR	16,996		16,996										
<b>Total General Plant</b>		<b>2,539,682</b>	<b>1,828,866</b>	<b>527,955</b>	<b>182,861</b>	<b>144,053</b>	<b>383,902</b>	<b>132,058</b>	<b>277,818</b>	<b>409,876</b>	<b>11,995</b>	<b>106,084</b>	<b>118,079</b>	
<b>Total Depreciation Expense</b>		<b>15,324,136</b>	<b>11,853,377</b>	<b>2,432,516</b>	<b>1,038,243</b>	<b>1,984,482</b>	<b>448,034</b>	<b>2,432,516</b>	<b>1,407,547</b>	<b>321,606</b>	<b>1,729,153</b>	<b>576,935</b>	<b>126,428</b>	<b>703,363</b>

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

AVISTA UTILITIES

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	67.640%	32.360%

RESULTS OF OPERATIONS	Report ID: G-AMTX-1A
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	
For Month Ended March 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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	76,533	76,533											
Misc Intangible PIt (303000)	ED-AN	21,598	21,598											
<b>Total Production/Transmission</b>		<b>98,131</b>	<b>98,131</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	9,006	9,006											
Misc Intangible PIt (303000)	ED-WA	489	489											
<b>Total Distribution</b>		<b>9,495</b>	<b>9,495</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	34,569	24,439	6,992	3,138		6,992	6,992		5,060	5,060		1,932	1,932
9,4	CD-AN	811	630	181			181	181		131	131		50	50
	GD-ID	1,233		1,233			1,233	1,233				1,233		1,233
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072			2,072
	GD-OR	672			672									
<b>Total General Plant - 303000</b>		<b>39,357</b>	<b>25,069</b>	<b>10,478</b>	<b>3,810</b>		<b>3,305</b>	<b>7,173</b>	<b>10,478</b>	<b>2,072</b>	<b>5,191</b>	<b>7,263</b>	<b>1,233</b>	<b>1,982</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	3,593,579	2,540,481	726,909	326,189		726,909	726,909		526,042	526,042		200,867	200,867
9,4	CD-AN	10,008	7,774	2,234			2,234	2,234		1,617	1,617		617	617
9,4	CD-ID	0	0	0			0	0				0		0
9,4	CD-WA	309,434	240,362	69,072			69,072	69,072	69,072		69,072			69,072
	ED-AN	468,328	468,328											
	ED-ID	0	0											
	ED-WA	74,969	74,969											
8,4	GD-AA	7,446		5,118	2,328		5,118	5,118		3,704	3,704		1,414	1,414
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>4,463,764</b>	<b>3,331,914</b>	<b>803,333</b>	<b>328,517</b>		<b>69,072</b>	<b>734,261</b>	<b>803,333</b>	<b>69,072</b>	<b>531,363</b>	<b>600,435</b>	<b>0</b>	<b>202,898</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
4	ED-AN	35,203	35,203											
	GD-OR	0			0									
<b>Total General Plant- 390200, 396200</b>		<b>35,203</b>	<b>35,203</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Total Amortization Expense</b>		<b>4,645,950</b>	<b>3,499,812</b>	<b>813,811</b>	<b>332,327</b>		<b>72,377</b>	<b>741,434</b>	<b>813,811</b>	<b>71,144</b>	<b>536,554</b>	<b>607,698</b>	<b>1,233</b>	<b>204,880</b>

Allocation Ratios:		Service -			Jurisdiction -			Washington			Idaho		
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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended March 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	
<b>Electric Production</b>														
	Steam (ED-AN)	(75,312,617)	(75,312,617)											
	Steam (ED-ID)	(93,532,244)	(93,532,244)											
	Steam (ED-WA)	(179,045,148)	(179,045,148)											
	Hydro (ED-AN)	(176,401,601)	(176,401,601)											
	Other (ED-AN)	(160,975,565)	(160,975,565)											
<b>Total Electric Production</b>	<b>(685,267,175)</b>	<b>(685,267,175)</b>												
<b>Electric Transmission</b>														
	ED-AN	(227,338,263)	(227,338,263)											
	ED-ID	(10,385,972)	(10,385,972)											
	ED-WA	(16,321,137)	(16,321,137)											
<b>Total Electric Transmission</b>	<b>(254,045,372)</b>	<b>(254,045,372)</b>												
<b>Electric Distribution</b>														
	ED-AN	(427,987)	(427,987)											
	ED-ID	(264,745,052)	(264,745,052)											
	ED-WA	(431,998,720)	(431,998,720)											
<b>Total Electric Distribution</b>	<b>(697,171,759)</b>	<b>(697,171,759)</b>												
<b>Gas Underground Storage</b>														
1	GD-AN	(18,629,262)	(18,629,262)			(18,629,262)	(18,629,262)		(12,729,375)	(12,729,375)		(5,899,887)	(5,899,887)	
	GD-OR	(1,543,232)		(1,543,232)										
<b>Total Gas Underground Storage</b>	<b>(20,172,494)</b>		<b>(18,629,262)</b>	<b>(1,543,232)</b>		<b>(18,629,262)</b>	<b>(18,629,262)</b>		<b>(12,729,375)</b>	<b>(12,729,375)</b>		<b>(5,899,887)</b>	<b>(5,899,887)</b>	
<b>Gas Distribution</b>														
6	GD-AN	(1,978,036)	(1,978,036)			(1,978,036)	(1,978,036)		(1,337,944)	(1,337,944)		(640,092)	(640,092)	
	GD-ID	(96,629,458)	(96,629,458)			(96,629,458)	(96,629,458)				(96,629,458)		(96,629,458)	
	GD-WA	(175,436,472)	(175,436,472)			(175,436,472)	(175,436,472)	(175,436,472)						
	GD-OR	(133,339,290)		(133,339,290)										
<b>Total Gas Distribution</b>	<b>(407,383,256)</b>		<b>(274,043,966)</b>	<b>(133,339,290)</b>		<b>(272,065,930)</b>	<b>(1,978,036)</b>	<b>(274,043,966)</b>	<b>(175,436,472)</b>	<b>(1,337,944)</b>	<b>(176,774,416)</b>	<b>(96,629,458)</b>	<b>(640,092)</b>	<b>(97,269,550)</b>
<b>General Plant</b>														
	ED-AN	(38,139,621)	(38,139,621)											
	ED-ID	(13,128,829)	(13,128,829)											
	ED-WA	(24,454,054)	(24,454,054)											
7,4	CD-AA	(88,800,100)	(62,777,231)	(17,962,484)	(8,060,385)		(17,962,484)	(17,962,484)		(12,998,911)	(12,998,911)		(4,963,573)	(4,963,573)
9,4	CD-AN	(8,193,029)	(6,364,181)	(1,828,848)			(1,828,848)	(1,828,848)		(1,323,482)	(1,323,482)		(505,366)	(505,366)
9	CD-ID	(7,262,081)	(5,641,039)	(1,621,042)		(1,621,042)	(1,621,042)	(1,621,042)				(1,621,042)		(1,621,042)
9	CD-WA	(9,964,850)	(7,740,496)	(2,224,354)		(2,224,354)	(2,224,354)	(2,224,354)						
8,4	GD-AA	(2,321,492)		(1,595,701)	(725,791)		(1,595,701)	(1,595,701)		(1,154,761)	(1,154,761)		(440,940)	(440,940)
4	GD-AN	(3,654,248)	(3,654,248)			(3,654,248)	(3,654,248)	(3,654,248)		(2,644,470)	(2,644,470)		(1,009,778)	(1,009,778)
	GD-ID	(2,509,714)		(2,509,714)		(2,509,714)	(2,509,714)	(2,509,714)				(2,509,714)		(2,509,714)
	GD-WA	(11,605,729)	(11,605,729)			(11,605,729)	(11,605,729)	(11,605,729)						
	GD-OR	(5,411,203)		(5,411,203)										
<b>Total General Plant</b>	<b>(215,444,950)</b>	<b>(158,245,451)</b>	<b>(43,002,120)</b>	<b>(14,197,379)</b>		<b>(17,960,839)</b>	<b>(25,041,281)</b>	<b>(43,002,120)</b>	<b>(13,830,083)</b>	<b>(18,121,624)</b>	<b>(31,951,707)</b>	<b>(4,130,756)</b>	<b>(6,919,657)</b>	<b>(11,050,413)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,279,485,006)</b>	<b>(1,794,729,757)</b>	<b>(335,675,348)</b>	<b>(149,079,901)</b>		<b>(290,026,769)</b>	<b>(45,648,579)</b>	<b>(335,675,348)</b>	<b>(189,266,555)</b>	<b>(32,188,943)</b>	<b>(221,455,498)</b>	<b>(100,760,214)</b>	<b>(13,459,636)</b>	<b>(114,219,850)</b>



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

AVISTA UTILITIES

**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	67.640%	32.360%

RESULTS OF OPERATIONS
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Month Ended March 31, 2022
Average of Monthly Averages Basis

Report ID: <b>G-AAMT-1A</b>
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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
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(14,924,688)	(14,924,688)											
Misc Intangible Plt (303000)	ED-AN	(2,609,532)	(2,609,532)											
<b>Total Production/Transmission</b>		<b>(17,534,220)</b>	<b>(17,534,220)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(307,725)	(307,725)											
Misc Intangible Plt (303000)	ED-WA	(61,494)	(61,494)											
<b>Total Distribution</b>		<b>(369,219)</b>	<b>(369,219)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,707,380)	(3,327,882)	(952,209)	(427,289)		(952,209)	(952,209)		(689,085)	(689,085)		(263,124)	(263,124)
9,4	CD-AN	(137,711)	(106,971)	(30,740)			(30,740)	(30,740)		(22,246)	(22,246)		(8,494)	(8,494)
	GD-ID	(148,337)		(148,337)		(148,337)		(148,337)				(148,337)		(148,337)
	GD-WA	(295,919)		(295,919)		(295,919)		(295,919)	(295,919)		(295,919)			
	GD-OR	(122,616)			(122,616)									
<b>Total General Plant - 303000</b>		<b>(5,411,963)</b>	<b>(3,434,853)</b>	<b>(1,427,205)</b>	<b>(549,905)</b>	<b>(444,256)</b>	<b>(982,949)</b>	<b>(1,427,205)</b>	<b>(295,919)</b>	<b>(711,331)</b>	<b>(1,007,250)</b>	<b>(148,337)</b>	<b>(271,618)</b>	<b>(419,955)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(139,424,585)	(98,566,210)	(28,202,805)	(12,655,570)		(28,202,805)	(28,202,805)		(20,409,524)	(20,409,524)		(7,793,281)	(7,793,281)
9,4	CD-AN	(298,185)	(231,624)	(66,561)			(66,561)	(66,561)		(48,168)	(48,168)		(18,393)	(18,393)
9	CD-ID	0	0	0		0		0		0	0	0	0	0
9	CD-WA	(12,603,528)	(9,790,168)	(2,813,360)		(2,813,360)		(2,813,360)	(2,813,360)		(2,813,360)		0	0
	ED-AN	(12,132,013)	(12,132,013)											
	ED-ID	0	0											
	ED-WA	(1,267,337)	(1,267,337)											
8,4	GD-AA	(193,806)		(133,214)	(60,592)		(133,214)	(133,214)		(96,403)	(96,403)		(36,811)	(36,811)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(165,919,454)</b>	<b>(121,987,352)</b>	<b>(31,215,940)</b>	<b>(12,716,162)</b>	<b>(2,813,360)</b>	<b>(28,402,580)</b>	<b>(31,215,940)</b>	<b>(2,813,360)</b>	<b>(20,554,095)</b>	<b>(23,367,455)</b>	<b>0</b>	<b>(7,848,485)</b>	<b>(7,848,485)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
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			
4	ED-AN	(825,380)	(825,380)											
	ED-WA	0	0											
	GD-WA	0		0		0		0	0		0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(825,380)</b>	<b>(825,380)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(190,060,236)</b>	<b>(144,151,024)</b>	<b>(32,643,145)</b>	<b>(13,266,067)</b>	<b>(3,257,616)</b>	<b>(29,385,529)</b>	<b>(32,643,145)</b>	<b>(3,109,279)</b>	<b>(21,265,426)</b>	<b>(24,374,705)</b>	<b>(148,337)</b>	<b>(8,120,103)</b>	<b>(8,268,440)</b>

**Allocation Ratios:**

<b>Service-</b>	Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1 System Contract Demand	68.330%	31.670%

RESULTS OF OPERATIONS		Report ID:	
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-1A</b>	
For Month Ended March 31, 2022			
Average of Monthly Averages Basis			

AVISTA UTILITIES

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 <b>COMMON GENERAL PLANT</b> For Month Ended March 31, 2022 Average of Monthly Averages Basis	Report ID: <b>C-GPL-1A</b>
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AVISTA UTILITIES  
Gas-North Copy

		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
Ref/Basis	Account Description	Total	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
	<b>TOTAL ACCOUNT</b>	<b>18,713,207</b>	<b>811,811</b>	<b>701,906</b>	<b>9,345,324</b>	<b>10,859,041</b>	<b>3,269,182</b>	<b>97,597</b>	<b>2,559,836</b>	<b>5,926,615</b>	<b>845,517</b>	<b>1,082,034</b>	<b>1,927,551</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,224,249	8,294,951	2,793,307	9,135,991	20,224,249	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	4,100,264	0	0	0	0	0	0	0	0	4,100,264	0	4,100,264
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	129,101,017	0	0	91,267,964	91,267,964	0	0	26,114,554	26,114,554	0	11,718,499	11,718,499
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
	<b>TOTAL ACCOUNT</b>	<b>208,966,057</b>	<b>17,733,618</b>	<b>8,829,709</b>	<b>108,643,251</b>	<b>135,206,578</b>	<b>27,723,815</b>	<b>1,734,655</b>	<b>28,482,246</b>	<b>57,940,716</b>	<b>4,100,264</b>	<b>11,718,499</b>	<b>15,818,763</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,340,986	492,961	7,798	1,840,227	2,340,986	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	68,233,804	0	0	48,237,888	48,237,888	0	0	13,802,334	13,802,334	0	6,193,582	6,193,582
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
	<b>TOTAL ACCOUNT</b>	<b>76,777,093</b>	<b>4,685,299</b>	<b>15,473</b>	<b>50,327,340</b>	<b>55,028,112</b>	<b>1,345,590</b>	<b>2,206</b>	<b>14,094,967</b>	<b>15,442,763</b>	<b>12,109</b>	<b>6,294,109</b>	<b>6,306,218</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	57,782,762	25,619,345	11,501,492	20,661,925	57,782,762	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,813,382	0	0	0	0	10,125,699	3,174,747	2,512,936	15,813,382	0	0	0
99	GD-OR / AS	4,697,760	0	0	0	0	0	0	0	0	4,697,760	0	4,697,760
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,571,798	0	0	5,352,883	5,352,883	0	0	1,531,623	1,531,623	0	687,292	687,292
9	CD-WA / ID / AN	6,998,884	1,657,217	856,387	2,922,990	5,436,594	476,227	246,096	839,967	1,562,290	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>92,961,774</b>	<b>27,276,562</b>	<b>12,357,879</b>	<b>28,937,798</b>	<b>68,572,239</b>	<b>10,601,926</b>	<b>3,420,843</b>	<b>4,951,329</b>	<b>18,974,098</b>	<b>4,697,760</b>	<b>717,677</b>	<b>5,415,437</b>

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

AVISTA UTILITIES  
Gas-North Copy

		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
Ref/Basis	Account Description	Total	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
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	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
	<b>TOTAL ACCOUNT</b>	<b>6,065,698</b>	<b>404,782</b>	<b>194,665</b>	<b>4,028,056</b>	<b>4,627,503</b>	<b>321,757</b>	<b>55,940</b>	<b>1,038,569</b>	<b>1,416,266</b>	<b>20,792</b>	<b>1,137</b>	<b>21,929</b>
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	7,477,978	1,165,530	311,766	6,000,682	7,477,978	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,409,155	0	0	0	0	2,542,211	366,008	500,936	3,409,155	0	0	0
99	GD-OR / AS	955,105	0	0	0	0	0	0	0	0	955,105	0	955,105
8	GD-AA	5,653,090	0	0	0	0	0	0	3,885,708	3,885,708	0	1,767,382	1,767,382
7	CD-AA	14,909,964	0	0	10,540,599	10,540,599	0	0	3,015,988	3,015,988	0	1,353,377	1,353,377
9	CD-WA / ID / AN	1,999,565	20,210	753,273	779,739	1,553,222	5,808	216,465	224,070	446,343	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>34,404,857</b>	<b>1,185,740</b>	<b>1,065,039</b>	<b>17,321,020</b>	<b>19,571,799</b>	<b>2,548,019</b>	<b>582,473</b>	<b>7,626,702</b>	<b>10,757,194</b>	<b>955,105</b>	<b>3,120,759</b>	<b>4,075,864</b>
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,090,665	400,088	15,791	2,674,786	3,090,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,523	0	0	0	0	0	0	159,827	159,827	0	72,696	72,696
7	CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>5,032,815</b>	<b>400,088</b>	<b>15,791</b>	<b>3,728,050</b>	<b>4,143,929</b>	<b>106,253</b>	<b>0</b>	<b>556,115</b>	<b>662,368</b>	<b>18,586</b>	<b>207,932</b>	<b>226,518</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Month Ended March 31, 2022 Average of Monthly Averages Basis	Report ID: <b>C-GPL-1A</b>
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AVISTA UTILITIES  
Gas-North Copy

		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
Ref/Basis	Account Description	Total	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	30,199,773	13,540,811	8,876,734	7,782,228	30,199,773	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,229,186	0	0	0	0	2,508,958	899,639	820,589	4,229,186	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
	<b>TOTAL ACCOUNT</b>	<b>36,462,982</b>	<b>13,792,553</b>	<b>9,269,182</b>	<b>8,647,073</b>	<b>31,708,808</b>	<b>2,581,300</b>	<b>1,012,415</b>	<b>1,068,655</b>	<b>4,662,370</b>	<b>43,834</b>	<b>47,970</b>	<b>91,804</b>
	397XXX Communication Equipment												
99	ED-WA / ID / AN	49,012,878	12,643,276	6,571,386	29,798,216	49,012,878	0	0	0	0	0	0	0
99	GD-WA / ID / AN	895,042	0	0	0	0	602,644	290,445	1,953	895,042	0	0	0
99	GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626
8	GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	76,065
7	CD-AA	84,111,713	0	0	59,462,776	59,462,776	0	0	17,014,117	17,014,117	0	7,634,820	7,634,820
9	CD-WA / ID / AN	18,916,812	10,352,138	2,881,344	1,460,719	14,694,201	2,974,850	828,000	419,761	4,222,611	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>153,934,369</b>	<b>22,995,414</b>	<b>9,452,730</b>	<b>90,721,711</b>	<b>123,169,855</b>	<b>3,577,494</b>	<b>1,118,445</b>	<b>17,603,064</b>	<b>22,299,003</b>	<b>754,626</b>	<b>7,710,885</b>	<b>8,465,511</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	284,555	0	6,846	277,709	284,555	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	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	0	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	62,793
9	CD-WA / ID / AN	12,080	0	6,659	2,724	9,383	0	1,914	783	2,697	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>997,511</b>	<b>0</b>	<b>13,505</b>	<b>769,490</b>	<b>782,995</b>	<b>0</b>	<b>1,914</b>	<b>140,717</b>	<b>142,631</b>	<b>9,092</b>	<b>62,793</b>	<b>71,885</b>
	<b>TOTAL GENERAL PLANT</b>	<b>634,433,150</b>	<b>89,285,867</b>	<b>41,915,879</b>	<b>322,585,900</b>	<b>453,787,646</b>	<b>52,075,336</b>	<b>8,026,488</b>	<b>78,122,200</b>	<b>138,224,024</b>	<b>11,457,685</b>	<b>30,963,795</b>	<b>42,421,480</b>

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended March 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
	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
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	425,951	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	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
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	24,649,834	2,694,642	0	21,955,192	24,649,834	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	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
7		CD-AA	142,448,166	0	0	100,703,731	100,703,731	0	0	28,814,415	28,814,415	0
9		CD-WA / ID / AN	766,495	129,492	0	465,906	595,398	37,212	0	133,885	171,097	0
		TOTAL ACCOUNT	168,309,019	2,824,134	0	123,124,829	125,948,963	37,212	0	29,253,848	29,291,060	0
	30310X	Misc Intangible Plant--Term On-Premise Software										
99		ED-WA / ID / AN	1,551,641	0	0	1,551,641	1,551,641	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	11,371,227	0	0	8,038,889	8,038,889	0	0	2,300,172	2,300,172	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	12,922,868	0	0	9,590,530	9,590,530	0	0	2,300,172	2,300,172	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	4,401,558	0	0	4,401,558	4,401,558	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	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
		TOTAL ACCOUNT	4,401,558	0	0	4,401,558	4,401,558	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
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	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		CD-WA / ID / AN	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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended March 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		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	
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	2,168,670	0	0	1,533,141	1,533,141	0	0	438,679	438,679	0	196,850	196,850
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	22,531,627	16,214,764	0	1,533,141	17,747,905	4,148,193	0	438,679	4,586,872	0	196,850	196,850
	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	
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	8,067,272	0	0	5,703,158	5,703,158	0	0	1,631,848	1,631,848	0	732,266	732,266
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	8,165,716	0	0	5,801,602	5,801,602	0	0	1,631,848	1,631,848	0	732,266	732,266
		TOTAL	364,285,489	19,358,614	0	250,678,864	270,037,478	5,207,999	771,517	60,687,586	66,667,102	425,951	27,154,958	27,580,909

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID: C-DTX-1A
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended March 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	(77,624,174)	(54,876,410)	(15,701,818)	(7,045,946)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(860,568)	(668,472)	(192,096)	0
7	282919 CD-AA	(3,977,414)	(2,811,833)	(804,551)	(361,030)
7	283750 CD-AA	399,976	282,763	80,907	36,306
	Total	(82,062,180)	(58,073,952)	(16,617,558)	(7,370,670)

ALLOCATION RATIOS:

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

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

Report ID:  
**C-WKC-1A**

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,360,074	5,360,074	0	0	0	0	5,360,074
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	802	802	0	0	0	0	802
7/4	154550 Supply Chain Average Cost Variance	0	0	(728)	(728)	0	0	0	0	(728)
7/4	154560 Supply Chain Invoice Price Variance	0	0	79	79	0	0	0	0	79
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	64,859,822	32,435,549	0	97,295,371	61,537,837	29,765,421	3,321,985	2,670,128	0
<b>TOTAL</b>		<b>64,859,822</b>	<b>32,435,549</b>	<b>5,360,227</b>	<b>102,655,598</b>	<b>61,537,837</b>	<b>29,765,421</b>	<b>3,321,985</b>	<b>2,670,128</b>	<b>5,360,227</b>

ALLOCATION RATIOS:

7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
99	Not Allocated	70.695%	20.228%	9.077%	33.499%	27.633%	100.000%