

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

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	100.000%	68.330%	31.670%
2	Input	Number of Customers - AMA Percent	04-01-2021 thru 03-31-2022	265,317 100.000%	174,320 65.703%	90,997 34.297%
3	G-OPS	Direct Distribution Operating Expense Percent	04-01-2021 thru 03-31-2022	12,435,858 100.000%	8,970,109 72.131%	3,465,749 27.869%
	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	04-01-2021 thru 03-31-2022	287,679,179 100.000%	193,027,292 67.098%	94,651,887 32.902%

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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)		100.000%	70.695%	20.228%	9.077%

7

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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)		100.000%	0.000%	68.736%	31.264%

8

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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)		100.000%	77.679%	22.321%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021	System	Washington	Idaho	
			274,289,163	184,035,999	90,253,164	
			100.000%	67.096%	32.904%	
11	Book Depreciation Percent	04-01-2021 thru 03-31-2022	28,904,757	20,553,606	8,351,151	
			100.000%	71.108%	28.892%	
12	Net Gas Plant (before ADFIT) - AMA Percent	03-01-2021 thru 03-31-2022	769,926,145	544,252,769	225,673,376	
			100.000%	70.689%	29.311%	
13	G-PLT Net Gas General Plant - AMA Percent	03-01-2021 thru 03-31-2022	96,079,279	77,548,161	18,531,118	
			100.000%	80.713%	19.287%	
14	Net Allocated Schedule M's - AMA Percent	04-01-2021 thru 03-31-2022	-49,860,042	-35,031,838	-14,828,204	
			100.000%	70.260%	29.740%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended 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
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	166,841,175	0	166,841,175	117,924,697	0	117,924,697	48,916,478	0	48,916,478
99	4812XX	Commercial - Firm & Interruptible	76,927,613	0	76,927,613	55,809,871	0	55,809,871	21,117,742	0	21,117,742
99	4813XX	Industrial-Firm	2,845,390	0	2,845,390	1,735,597	0	1,735,597	1,109,793	0	1,109,793
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	377,629	0	377,629	347,879	0	347,879	29,750	0	29,750
99	499XXX	Unbilled Revenue	(341,461)	0	(341,461)	(91,939)	0	(91,939)	(249,522)	0	(249,522)
		TOTAL SALES TO ULTIMATE CUSTOMERS	246,650,346	0	246,650,346	175,726,105	0	175,726,105	70,924,241	0	70,924,241
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	71,403,057	0	71,403,057	47,636,846	0	47,636,846	23,766,211	0	23,766,211
4	488000	Miscellaneous Service Revenues	7,129	0	7,129	2,385	0	2,385	4,744	0	4,744
99	4893XX	Transportation Revenues	5,631,948	0	5,631,948	5,034,714	0	5,034,714	597,234	0	597,234
99	493000	Rent from Gas Property	1,000	0	1,000	974	0	974	26	0	26
4	495XXX	Other Gas Revenues	10,971,580	629,244	11,600,824	7,626,832	455,365	8,082,197	3,344,748	173,879	3,518,627
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	88,014,714	629,244	88,643,958	60,301,751	455,365	60,757,116	27,712,963	173,879	27,886,842
		TOTAL GAS REVENUES	334,665,060	629,244	335,294,304	236,027,856	455,365	236,483,221	98,637,204	173,879	98,811,083
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	167,181,539	0	167,181,539	111,580,733	0	111,580,733	55,600,806	0	55,600,806
99	808XXX	Net Natural Gas Storage Transactions	(2,451,369)	0	(2,451,369)	(1,039,121)	0	(1,039,121)	(1,412,248)	0	(1,412,248)
99	811000	Gas Used for Products Extraction	(759,788)	0	(759,788)	(506,132)	0	(506,132)	(253,656)	0	(253,656)
10	813000	Other Gas Expenses	217,236	846,214	1,063,450	217,236	567,776	785,012	0	278,438	278,438
99	813010	Gas Technology Institute (GTI) Expenses	119,157	0	119,157	82,505	0	82,505	36,652	0	36,652
		TOTAL PRODUCTION EXPENSES	164,306,775	846,214	165,152,989	110,335,221	567,776	110,902,997	53,971,554	278,438	54,249,992
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	2,233	2,233	0	1,526	1,526	0	707	707
1	824000	Other Expenses	0	837,398	837,398	0	572,194	572,194	0	265,204	265,204
1	837000	Other Equipment	0	1,949,359	1,949,359	0	1,331,997	1,331,997	0	617,362	617,362
		TOTAL UNDERGROUND STORAGE OPER EXP	0	2,788,990	2,788,990	0	1,905,717	1,905,717	0	883,273	883,273
G-DEPX		Depreciation Expense-Underground Storage	0	698,747	698,747	0	477,454	477,454	0	221,293	221,293
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	256,908	256,908	0	175,545	175,545	0	81,363	81,363
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAX	0	955,655	955,655	0	652,999	652,999	0	302,656	302,656
		TOTAL UNDERGROUND STORAGE EXPENSES	0	3,744,645	3,744,645	0	2,558,716	2,558,716	0	1,185,929	1,185,929

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For Twelve Months 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
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	332,481	1,413,222	1,745,703	298,303	1,019,371	1,317,674	34,178	393,851	428,029
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,313,915	942,116	4,256,031	2,222,815	679,558	2,902,373	1,091,100	262,558	1,353,658
3	875000	Measuring & Reg Sta Exp-General	154,311	0	154,311	106,362	0	106,362	47,949	0	47,949
3	876000	Measuring & Reg Sta Exp-Industrial	4,191	0	4,191	3,366	0	3,366	825	0	825
3	877000	Measuring & Reg Sta Exp-City Gate	99,958	0	99,958	47,734	0	47,734	52,224	0	52,224
3	878000	Meter & House Regulator Expenses	656,546	0	656,546	399,430	0	399,430	257,116	0	257,116
3	879000	Customer Installation Expenses	1,489,275	56,845	1,546,120	965,051	41,003	1,006,054	524,224	15,842	540,066
3	880000	Other Expenses	1,424,093	406,750	1,830,843	1,180,381	293,393	1,473,774	243,712	113,357	357,069
3	881000	Rents	0	(6,036)	(6,036)	0	(4,354)	(4,354)	0	(1,682)	(1,682)
		MAINTENANCE									
3	885000	Supervision & Engineering	32,667	2,085	34,752	9,270	1,504	10,774	23,397	581	23,978
3	887000	Mains	1,186,222	0	1,186,222	946,363	0	946,363	239,859	0	239,859
3	889000	Measuring & Reg Sta Exp-General	242,146	33,621	275,767	198,910	24,251	223,161	43,236	9,370	52,606
3	890000	Measuring & Reg Sta Exp-Industrial	22,561	3,257	25,818	15,730	2,349	18,079	6,831	908	7,739
3	891000	Measuring & Reg Sta Exp-City Gate	58,823	6,318	65,141	36,573	4,557	41,130	22,250	1,761	24,011
3	892000	Services	1,866,725	(28)	1,866,697	1,562,274	(20)	1,562,254	304,451	(8)	304,443
3	893000	Meters & House Regulators	1,551,012	651,252	2,202,264	977,353	469,755	1,447,108	573,659	181,497	755,156
3	894000	Other Equipment	932	176,102	177,034	194	127,024	127,218	738	49,078	49,816
		TOTAL DISTRIBUTION OPERATING EXP	12,435,858	3,685,504	16,121,362	8,970,109	2,658,391	11,628,500	3,465,749	1,027,113	4,492,862
G-DEPX		Depreciation Expense-Distribution	21,461,169	57,420	21,518,589	14,857,979	38,528	14,896,507	6,603,190	18,892	6,622,082
G-OTX		Taxes Other Than FIT	19,264,537	0	19,264,537	16,431,729	0	16,431,729	2,832,808	0	2,832,808
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	40,725,706	57,420	40,783,126	31,289,708	38,528	31,328,236	9,435,998	18,892	9,454,890
		TOTAL DISTRIBUTION EXPENSES	53,161,564	3,742,924	56,904,488	40,259,817	2,696,919	42,956,736	12,901,747	1,046,005	13,947,752

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For Twelve Months 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
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	103,680	103,680	0	68,121	68,121	0	35,559	35,559
2	902000	Meter Reading Expenses	341,134	79,741	420,875	226,781	52,392	279,173	114,353	27,349	141,702
2	903XXX	Customer Records & Collection Expenses	377,556	4,362,652	4,740,208	172,816	2,866,393	3,039,209	204,740	1,496,259	1,700,999
2	904000	Uncollectible Accounts	1,104,333	0	1,104,333	857,514	0	857,514	246,819	0	246,819
2	905000	Misc Customer Accounts	0	82,112	82,112	0	53,950	53,950	0	28,162	28,162
TOTAL CUSTOMER ACCOUNTS EXPENSES			1,823,023	4,628,185	6,451,208	1,257,111	3,040,856	4,297,967	565,912	1,587,329	2,153,241
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,704,581	59,293	10,763,874	9,200,299	38,957	9,239,256	1,504,282	20,336	1,524,618
2	909000	Advertising	48,379	354,877	403,256	40,097	233,165	273,262	8,282	121,712	129,994
2	910000	Misc Customer Service & Info Exp	0	166,092	166,092	0	109,127	109,127	0	56,965	56,965
TOTAL CUSTOMER SERVICE & INFO EXP			10,752,960	580,262	11,333,222	9,240,396	381,249	9,621,645	1,512,564	199,013	1,711,577
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	112,066	9,830,047	9,942,113	79,404	7,113,710	7,193,114	32,662	2,716,337	2,748,999
4	921000	Office Supplies & Expenses	659	1,205,066	1,205,725	659	872,070	872,729	0	332,996	332,996
4	922000	Admin. Expenses Transferred - Credit	0	(17,425)	(17,425)	0	(12,610)	(12,610)	0	(4,815)	(4,815)
4	923000	Outside Services Employed	128,014	3,440,897	3,568,911	59,194	2,490,074	2,549,268	68,820	950,823	1,019,643
4	924000	Property Insurance Premium	0	507,873	507,873	0	367,532	367,532	0	140,341	140,341
4	925XXX	Injuries and Damages	18,889	1,343,907	1,362,796	13,928	972,545	986,473	4,961	371,362	376,323
4	926XXX	Employee Pensions and Benefits	1,943,555	4,999,393	6,942,948	1,465,642	3,617,911	5,083,553	477,913	1,381,482	1,859,395
4	928000	Regulatory Commission Expenses	683,265	207,743	891,008	504,899	150,337	655,236	178,366	57,406	235,772
4	930000	Miscellaneous General Expenses	26,456	1,237,983	1,264,439	19,034	895,891	914,925	7,422	342,092	349,514
4	931000	Rents	0	128,903	128,903	0	93,283	93,283	0	35,620	35,620
4	935000	Maintenance of General Plant	662,599	3,112,276	3,774,875	568,500	2,252,261	2,820,761	94,099	860,015	954,114
TOTAL ADMIN & GEN OPERATING EXP			3,575,503	25,996,663	29,572,166	2,711,260	18,813,004	21,524,264	864,243	7,183,659	8,047,902

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GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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-DEPX		Depreciation Expense-General Plant	1,755,002	4,932,418	6,687,420	1,610,202	3,569,443	5,179,645	144,800	1,362,975	1,507,775
G-AMTX		Amortization Expense - General Plant - 303000	39,618	86,092	125,710	24,854	62,302	87,156	14,764	23,790	38,554
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031	830,876	8,813,597	9,644,473	830,879	6,378,136	7,209,015	(3)	2,435,461	2,435,458
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	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99	407305	Natural Gas Depreciation Study Deferral	203,242	0	203,242	0	0	0	203,242	0	203,242
99	407306	Regulatory Debit - AMI Amortization	469,384	0	469,384	469,384	0	469,384	0	0	0
99	407307	Regulatory Debit - Existing Meters Deferral Amortization	178,702	0	178,702	178,702	0	178,702	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	53,649	232,334	285,983	42,008	164,235	206,243	11,641	68,099	79,740
99	407314	Regulatory Debit - FISERVE Amortization	683,986	0	683,986	591,624	0	591,624	92,362	0	92,362
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 Deferral	83,318	0	83,318	83,318	0	83,318	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407347	COVID-19 Deferred Costs	217,849	0	217,849	158,845	0	158,845	59,004	0	59,004
99	407368	Project Compass Amortization	0	0	0	0	0	0	0	0	0
99	407407	Reg. Credits-Amortization Depreciation Benefit	(675,112)	0	(675,112)	0	0	0	(675,112)	0	(675,112)
99	407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99	407419	Amortization AFUDC Equity Tax Credit	(681,096)	0	(681,096)	(385,023)	0	(385,023)	(296,073)	0	(296,073)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Deferral - AMI	(1,663,582)	0	(1,663,582)	(1,663,582)	0	(1,663,582)	0	0	0
99	407447	Regulatory Deferral - COVID-19	(499,177)	0	(499,177)	(451,626)	0	(451,626)	(47,551)	0	(47,551)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	175,001	0	175,001	175,001	0	175,001	0	0	0
G-OTX		Taxes Other Than FIT--A&G	545,628	1,340,943	1,886,571	402,097	970,400	1,372,497	143,531	370,543	514,074
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	3,892,744	15,405,384	19,298,128	4,201,326	11,144,516	15,345,842	(308,582)	4,260,868	3,952,286
		TOTAL ADMIN & GENERAL EXPENSES	7,468,247	41,402,047	48,870,294	6,912,586	29,957,520	36,870,106	555,661	11,444,527	12,000,188
		TOTAL EXPENSES BEFORE FIT	237,512,569	54,944,277	292,456,846	168,005,131	39,203,036	207,208,167	69,507,438	15,741,241	85,248,679
		NET OPERATING INCOME (LOSS) BEFORE FIT			42,837,458			29,275,054			13,562,404
G-FIT		FEDERAL INCOME TAX			(5,249,456)			(3,472,660)			(1,776,796)
G-FIT		DEFERRED FEDERAL INCOME TAX			2,733,694			975,770			1,757,924
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			0			0			0
		GAS NET OPERATING INCOME (LOSS)			45,353,220			31,771,944			13,581,276

ALLOCATION RATIOS:

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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 - AMA		100.000%			65.703%			34.297%	
G-ALL	3	Direct Distribution Operating Expense		100.000%			72.131%			27.869%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			72.367%			27.633%	
G-ALL	10	Actual Annual Throughput		100.000%			67.096%			32.904%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended 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	63,355	550,965	614,320	63,355	398,717	462,072	0	152,248	152,248
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,730,641	0	3,730,641	1,894,359	0	1,894,359
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	(51,679)	0	(51,679)	(51,679)	0	(51,679)	0	0	0
4	495328	Residential Decoupling Deferral	4,443,108	0	4,443,108	3,794,278	0	3,794,278	648,830	0	648,830
4	495329	Amortization Res Decoupling Deferral	(482,529)	0	(482,529)	(858,567)	0	(858,567)	376,038	0	376,038
4	495338	Non-Res Decoupling Deferred Rev	1,637,649	0	1,637,649	1,354,338	0	1,354,338	283,311	0	283,311
4	495339	Amortization Non-Res Decoupling	(263,325)	0	(263,325)	(405,535)	0	(405,535)	142,210	0	142,210
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			10,971,579	629,244	11,600,823	7,626,831	455,365	8,082,196	3,344,748	173,879	3,518,627

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended 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	168,287,882	0	168,287,882	112,219,944	0	112,219,944	56,067,938	0	56,067,938
1	804001	Pipeline Demand Costs	27,160,624	0	27,160,624	18,633,430	0	18,633,430	8,527,194	0	8,527,194
1	804002	Transport Variable Charges	278,928	0	278,928	191,123	0	191,123	87,805	0	87,805
6	804010	Gas Costs - Fixed Hedge	(71,251)	0	(71,251)	(51,617)	0	(51,617)	(19,634)	0	(19,634)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	414,014	0	414,014	275,538	0	275,538	138,476	0	138,476
6	804018	Merchandise Processing Fee	125,414	0	125,414	83,131	0	83,131	42,283	0	42,283
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	(19,381,220)	0	(19,381,220)	(12,929,417)	0	(12,929,417)	(6,451,803)	0	(6,451,803)
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	10,429,554	0	10,429,554	6,834,900	0	6,834,900	3,594,654	0	3,594,654
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	3,298,692	0	3,298,692	2,832,203	0	2,832,203	466,489	0	466,489
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(23,361,098)	0	(23,361,098)	(16,508,502)	0	(16,508,502)	(6,852,596)	0	(6,852,596)
		TOTAL PURCHASED GAS COSTS	167,181,539	0	167,181,539	111,580,733	0	111,580,733	55,600,806	0	55,600,806

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	67.098%	32.902%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended 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	135,996	59,293	195,289	78,272	38,957	117,229	57,724	20,336	78,060
99	908600	Public Purpose Tariff Rider Expense Offset	10,511,404	0	10,511,404	9,054,224	0	9,054,224	1,457,180	0	1,457,180
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	(67,029)	0	(67,029)	(56,407)	0	(56,407)	(10,622)	0	(10,622)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,704,581	59,293	10,763,874	9,200,299	38,957	9,239,256	1,504,282	20,336	1,524,618

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.703%	34.297%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended 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	653,076,192	463,802,162	189,274,030
	Interest Deduction for FIT Calculation	16,600,344	11,785,213	4,815,131
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12A
For Twelve Months Ended March 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Income:			
	Operating Revenue	335,294,304	236,483,221	98,811,083
G-OPS	Operating & Maintenance Expense	231,419,937	159,881,090	71,538,847
G-OPS	Book Deprec/Amort and Reg Amortizations	39,628,893	29,347,306	10,281,587
G-OTX	Taxes Other than FIT	21,408,016	17,979,771	3,428,245
	Net Operating Income Before FIT	42,837,458	29,275,054	13,562,404
G-INT	Less: Interest Expense	16,600,344	11,785,213	4,815,131
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,882)	0	(4,882)
G-SCM	Schedule M Adjustments	(51,229,641)	(34,026,316)	(17,203,325)
	Taxable Net Operating Income	(24,997,409)	(16,536,475)	(8,460,934)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,249,456)	(3,472,660)	(1,776,796)
G-DTE	Deferred FIT	8,342,540	5,806,039	2,536,501
G-DTE	Customer Tax Credit Amortization	(5,608,846)	(4,830,269)	(778,577)
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(2,515,762)	(2,496,890)	(18,872)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	24,086,665	14,588,274	38,674,939	17,323,914	10,525,862	27,849,776	6,762,751	4,062,412	10,825,163
12	997001	Contributions In Aid of Construction	0	1,471,077	1,471,077	0	1,039,890	1,039,890	0	431,187	431,187
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	592,929	592,929	0	419,136	419,136	0	173,793	173,793
99	997010	Deferred Gas Credit and Refunds	(20,062,406)	0	(20,062,406)	(13,676,299)	0	(13,676,299)	(6,386,107)	0	(6,386,107)
12	997016	Redemption Expense Amortization	0	78,097	78,097	0	55,206	55,206	0	22,891	22,891
99	997018	DSM Tariff Rider	(2,184,130)	191	(2,183,939)	(1,203,403)	135	(1,203,268)	(980,727)	56	(980,671)
12	997020	FAS87 Current Pension Accrual	0	(2,506,101)	(2,506,101)	0	(1,771,538)	(1,771,538)	0	(734,563)	(734,563)
12	997027	Customer Uncollectibles	1,354,128	(1,005,355)	348,773	1,040,839	(710,675)	330,164	313,289	(294,680)	18,609
99	997031	Decoupling Mechanism	(5,283,225)	0	(5,283,225)	(3,832,836)	0	(3,832,836)	(1,450,389)	0	(1,450,389)
12	997032	Interest Rate Swaps	0	(6,059,564)	(6,059,564)	0	(4,283,445)	(4,283,445)	0	(1,776,119)	(1,776,119)
12	997035	Leases	0	18,934	18,934	0	13,702	13,702	0	5,232	5,232
12	997048	AFUDC	0	(296,704)	(296,704)	0	(209,737)	(209,737)	0	(86,967)	(86,967)
12	997049	Tax Depreciation	0	(37,716,980)	(37,716,980)	0	(26,661,756)	(26,661,756)	0	(11,055,224)	(11,055,224)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	290,140	0	290,140	300,762	0	300,762	(10,622)	0	(10,622)
12	997080	Book Transportation Depreciation	0	3,009,438	3,009,438	0	2,127,342	2,127,342	0	882,096	882,096
12	997081	Deferred Compensation	0	(74,738)	(74,738)	0	(52,832)	(52,832)	0	(21,906)	(21,906)
4	997082	Meal Disallowances	0	(8,845)	(8,845)	0	(6,401)	(6,401)	0	(2,444)	(2,444)
12	997083	Paid Time Off	0	55,885	55,885	0	39,505	39,505	0	16,380	16,380
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	(10,000,000)	(10,000,000)	0	(7,068,900)	(7,068,900)	0	(2,931,100)	(2,931,100)
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	(932,178)	0	(932,178)	(932,178)	0	(932,178)	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	683,986	0	683,986	591,624	0	591,624	92,362	0	92,362
12	997111	Capitalized Transportation	0	(67,034)	(67,034)	0	(47,386)	(47,386)	0	(19,648)	(19,648)
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	116,259	116,259	0	82,182	82,182	0	34,077	34,077
12	997115	AFUDC Equity DFIR Deferral	(640,284)	0	(640,284)	(385,023)	0	(385,023)	(255,261)	0	(255,261)
12	997118	Depreciation Study Deferral	(471,870)	0	(471,870)	0	0	0	(471,870)	0	(471,870)
12	997119	AFUDC Tax CPI	0	688,960	688,960	0	487,019	487,019	0	201,941	201,941
12	997120	Transportation Tax Disallowance	0	24,946	24,946	0	17,634	17,634	0	7,312	7,312
12	997125	COVID-19	(345,068)	0	(345,068)	(356,521)	0	(356,521)	11,453	0	11,453
12	997126	Prepaid Expenses	0	(8,904)	(8,904)	0	(6,294)	(6,294)	0	(2,610)	(2,610)
12	997127	CARES Act SS Deferral	0	(424,879)	(424,879)	0	(300,343)	(300,343)	0	(124,536)	(124,536)
12	997128	Meters Expensed	0	(7,010,928)	(7,010,928)	0	(4,955,955)	(4,955,955)	0	(2,054,973)	(2,054,973)
12	997129	Mixed Service Costs (IDD#5)	0	(5,325,000)	(5,325,000)	0	(3,764,189)	(3,764,189)	0	(1,560,811)	(1,560,811)
		TOTAL SCHEDULE M ADJUSTMENTS	(1,369,599)	(49,860,042)	(51,229,641)	1,005,522	(35,031,838)	(34,026,316)	(2,375,121)	(14,828,204)	(17,203,325)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers - AMA	100.000%	65.703%	34.297%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	67.098%	32.902%
G-ALL	11	Book Depreciation	100.000%	71.108%	28.892%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.689%	29.311%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended 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	5,057,576	3,575,150	1,482,426
99	410100	Deferred Federal Income Tax Exp	6,010,721	4,164,498	1,846,223
		SUBTOTAL	11,068,297	7,739,648	3,328,649
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,086,515)	(2,181,812)	(904,703)
99	411100	Deferred Federal Income Tax Exp	(1,051,921)	(737,975)	(313,946)
		SUBTOTAL	(4,138,436)	(2,919,787)	(1,218,649)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,412,679	986,178	426,501
		SUBTOTAL	1,412,679	986,178	426,501
		Total Deferred Federal Income Tax Expense	8,342,540	5,806,039	2,536,501
99	411193	Customer Tax Credit Amortization	(5,608,846)	(4,830,269)	(778,577)
		SUBTOTAL	(5,608,846)	(4,830,269)	(778,577)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.689%	29.311%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended 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	256,908	256,908	0	175,545	175,545	0	81,363	81,363
		TOTAL UNDERGROUND STORAGE TAX	0	256,908	256,908	0	175,545	175,545	0	81,363	81,363
		DISTRIBUTION									
99	408110	State Excise Tax	6,842,588	0	6,842,588	6,842,588	0	6,842,588	0	0	0
99	408120	Municipal Occupation & License Tax	7,502,747	0	7,502,747	6,260,244	0	6,260,244	1,242,503	0	1,242,503
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	4,936,749	0	4,936,749	3,328,677	0	3,328,677	1,608,072	0	1,608,072
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	(4,892)	0	(4,892)	0	0	0	(4,892)	0	(4,892)
		TOTAL DISTRIBUTION TAX	19,264,537	0	19,264,537	16,431,729	0	16,431,729	2,832,808	0	2,832,808
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	545,628	1,340,943	1,886,571	402,097	970,400	1,372,497	143,531	370,543	514,074
		TOTAL A&G TAX	545,628	1,340,943	1,886,571	402,097	970,400	1,372,497	143,531	370,543	514,074
		TOTAL TAXES OTHER THAN FIT	19,810,165	1,597,851	21,408,016	16,833,826	1,145,945	17,979,771	2,976,339	451,906	3,428,245

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 March 31, 2022
Average of Monthly Averages Basis

Report ID: G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,794,113	1,302,015	3,096,128	1,022,339	942,229	1,964,568	771,774	359,786	1,131,560
4	3031XX	Misc Intangible IT Plant (3031XX)	4,158,493	58,195,758	62,354,251	4,158,594	42,114,524	46,273,118	(101)	16,081,234	16,081,133
		TOTAL INTANGIBLE PLANT	5,952,606	59,497,773	65,450,379	5,180,933	43,056,753	48,237,686	771,673	16,441,020	17,212,693
		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	2,331,592	2,331,592	0	1,593,177	1,593,177	0	738,415	738,415
1	352XXX	Wells	0	22,960,746	22,960,746	0	15,689,078	15,689,078	0	7,271,668	7,271,668
1	353000	Lines	0	2,059,159	2,059,159	0	1,407,023	1,407,023	0	652,136	652,136
1	354000	Compressor Station Equipment	0	14,847,346	14,847,346	0	10,145,192	10,145,192	0	4,702,154	4,702,154
1	355000	Measuring & Regulating Equipment	0	1,456,043	1,456,043	0	994,914	994,914	0	461,129	461,129
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,469,820	2,469,820	0	1,687,628	1,687,628	0	782,192	782,192
		TOTAL UNDERGROUND STORAGE PLANT	0	47,961,852	47,961,852	0	32,805,142	32,805,142	0	15,156,710	15,156,710
		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	639,750	0	639,750	488,226	0	488,226	151,524	0	151,524
6	375000	Structures & Improvements	1,532,892	0	1,532,892	885,474	0	885,474	647,418	0	647,418
6	376000	Mains	427,196,848	2,518,542	429,715,390	284,111,130	1,689,891	285,801,021	143,085,718	828,651	143,914,369
6	378000	Measuring & Reg Station Equip-General	7,056,502	0	7,056,502	4,535,475	0	4,535,475	2,521,027	0	2,521,027
6	379000	Measuring & Reg Station Equip-City Gate	6,493,934	0	6,493,934	1,896,363	0	1,896,363	4,597,571	0	4,597,571
6	380000	Services	313,696,242	0	313,696,242	215,470,857	0	215,470,857	98,225,385	0	98,225,385
6	381XXX	Meters	110,031,066	0	110,031,066	78,127,230	0	78,127,230	31,903,836	0	31,903,836
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	4,014,085	0	4,014,085	2,967,111	0	2,967,111	1,046,974	0	1,046,974
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	870,749,914	2,518,542	873,268,456	588,545,791	1,689,891	590,235,682	282,204,123	828,651	283,032,774
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,368,653	2,560,201	5,928,854	3,271,056	1,852,741	5,123,797	97,597	707,460	805,057
4	390XXX	Structures & Improvements	30,112,498	28,247,486	58,359,984	28,387,082	20,441,858	48,828,940	1,725,416	7,805,628	9,531,044
4	391XXX	Office Furniture & Equipment	1,411,764	15,843,723	17,255,487	1,409,608	11,465,627	12,875,235	2,156	4,378,096	4,380,252
4	392XXX	Transportation Equipment	13,685,282	4,989,476	18,674,758	10,516,376	3,610,734	14,127,110	3,168,906	1,378,742	4,547,648
4	393000	Stores Equipment	350,626	1,035,051	1,385,677	295,968	749,035	1,045,003	54,658	286,016	340,674
4	394000	Tools, Shop & Garage Equipment	3,043,640	7,455,058	10,498,698	2,479,493	5,395,002	7,874,495	564,147	2,060,056	2,624,203
4	395XXX	Laboratory Equipment	106,095	548,801	654,896	106,095	397,151	503,246	0	151,650	151,650
4	396XXX	Power Operated Equipment	3,652,939	1,068,654	4,721,593	2,640,524	773,353	3,413,877	1,012,415	295,301	1,307,716

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

Report ID:
G-PL T-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	4,627,044	17,040,885	21,667,929	3,479,123	12,331,977	15,811,100	1,147,921	4,708,908	5,856,829
4	398000	Miscellaneous Equipment	1,914	139,830	141,744	0	101,191	101,191	1,914	38,639	40,553
		TOTAL GENERAL PLANT	60,360,455	78,929,165	139,289,620	52,585,325	57,118,669	109,703,994	7,775,130	21,810,496	29,585,626
		TOTAL PLANT IN SERVICE	937,062,975	188,907,332	1,125,970,307	646,312,049	134,670,455	780,982,504	290,750,926	54,236,877	344,987,803
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,308,600)	(18,308,600)	0	(12,510,266)	(12,510,266)	0	(5,798,334)	(5,798,334)
G-ADEP		Distribution Plant	(261,899,379)	(1,951,626)	(263,851,005)	(167,902,550)	(1,309,502)	(169,212,052)	(93,996,829)	(642,124)	(94,638,953)
G-ADEP		General Plant	(17,652,062)	(25,558,279)	(43,210,341)	(13,660,073)	(18,495,760)	(32,155,833)	(3,991,989)	(7,062,519)	(11,054,508)
		TOTAL ACCUMULATED DEPRECIATION	(279,551,441)	(45,818,505)	(325,369,946)	(181,562,623)	(32,315,528)	(213,878,151)	(97,988,818)	(13,502,977)	(111,491,795)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(425,805)	(943,684)	(1,369,489)	(284,468)	(682,916)	(967,384)	(141,337)	(260,768)	(402,105)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,450,806)	(26,853,921)	(29,304,727)	(2,450,825)	(19,433,377)	(21,884,202)	19	(7,420,544)	(7,420,525)
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	(2,876,611)	(27,797,605)	(30,674,216)	(2,735,293)	(20,116,293)	(22,851,586)	(141,318)	(7,681,312)	(7,822,630)
		TOTAL ACCUMULATED DEPR/AMORT	(282,428,052)	(73,616,110)	(356,044,162)	(184,297,916)	(52,431,821)	(236,729,737)	(98,130,136)	(21,184,289)	(119,314,425)
		NET GAS UTILITY PLANT before DFIT	654,634,923	115,291,222	769,926,145	462,014,133	82,238,634	544,252,767	192,620,790	33,052,588	225,673,378
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(104,558,941)	(104,558,941)	0	(73,911,670)	(73,911,670)	0	(30,647,271)	(30,647,271)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(16,574,744)	(16,574,744)	0	(11,991,451)	(11,991,451)	0	(4,583,293)	(4,583,293)
4	282919	ADFIT - Common Plant (282919 from C-DTX)	0	(743,331)	(743,331)	0	(537,926)	(537,926)	0	(205,405)	(205,405)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	55,360	55,360	0	40,062	40,062	0	15,298	15,298
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(284,261)	(284,261)	0	(200,941)	(200,941)	0	(83,320)	(83,320)
		TOTAL ACCUMULATED DFIT	0	(122,105,917)	(122,105,917)	0	(86,601,926)	(86,601,926)	0	(35,503,991)	(35,503,991)
		NET GAS UTILITY PLANT	654,634,923	(6,814,695)	647,820,228	462,014,133	(4,363,292)	457,650,841	192,620,790	(2,451,403)	190,169,387

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%	67.098%	32.902%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.689%	29.311%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	654,634,923	(6,814,695)	647,820,228	462,014,133	(4,363,292)	457,650,841	192,620,790	(2,451,403)	190,169,387
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(1,882,415)	0	(1,882,415)	(1,882,415)	0	(1,882,415)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,284,720	2,400,779	3,685,499	850,443	1,737,372	2,587,815	434,277	663,407	1,097,684
4	182318	Accumulated Amortization - AFUDC	(230,138)	(739,368)	(969,506)	(163,361)	(535,011)	(698,372)	(66,777)	(204,357)	(271,134)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,916,036	3,916,036	0	1,815,028	1,815,028
1	164100	Gas Inventory--Jackson Prairie	0	14,610,997	14,610,997	0	9,983,694	9,983,694	0	4,627,303	4,627,303
1	164115	Gas Inventory--Clay Basin	0	111,322	111,322	0	80,560	80,560	0	30,762	30,762
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	1,715,027	0	1,715,027	1,715,027	0	1,715,027	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	4,110,859	0	4,110,859	4,110,859	0	4,110,859	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(828,129)	0	(828,129)	(828,129)	0	(828,129)	0	0	0
4	252000	Customer Advances	(579)	10	(569)	(579)	7	(572)	0	3	3
99	254393	Regulatory Liability-Customer Tax Credit	(37,226,974)	0	(37,226,974)	(25,808,918)	0	(25,808,918)	(11,418,056)	0	(11,418,056)
99	190393	ADFIT-Customer Tax Credit	7,817,665	0	7,817,665	5,419,873	0	5,419,873	2,397,792	0	2,397,792
99	235199	Customer Deposits	(6,498)	0	(6,498)	(6,498)	0	(6,498)	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	6,996,689	0	6,996,689	6,996,689	0	6,996,689	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,469,305)	0	(1,469,305)	(1,469,305)	0	(1,469,305)	0	0	0
C-WKC		Working Capital	2,860,238	0	2,860,238	2,034,977	0	2,034,977	825,261	0	825,261
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(16,858,840)	22,114,804	5,255,964	(9,031,337)	15,182,658	6,151,321	(7,827,503)	6,932,146	(895,357)
		NET RATE BASE	637,776,083	15,300,109	653,076,192	452,982,796	10,819,366	463,802,162	184,793,287	4,480,743	189,274,030

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended 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	
Electric Production														
	Steam (ED-AN)	3,214,461	3,214,461											
	Steam (ED-ID)	4,381,417	4,381,417											
	Steam (ED-WA)	11,809,965	11,809,965											
	Hydro (ED-AN)	14,762,559	14,762,559											
	Other (ED-AN)	10,786,281	10,786,281											
Total Electric Production		44,954,683	44,954,683											
Electric Transmission														
	ED-AN	17,999,321	17,999,321											
	ED-ID	574,356	574,356											
	ED-WA	516,114	516,114											
Total Electric Transmission		19,089,791	19,089,791											
Electric Distribution														
	ED-AN	84,396	84,396											
	ED-ID	18,566,227	18,566,227											
	ED-WA	35,389,467	35,389,467											
Total Electric Distribution		54,040,090	54,040,090											
Gas Underground Storage														
1	GD-AN	698,747	698,747		698,747	698,747		477,454	477,454		221,293	221,293		
	GD-OR	123,140		123,140										
Total Gas Underground Storage		821,887	698,747	123,140	698,747	698,747		477,454	477,454		221,293	221,293		
Gas Distribution														
6	GD-AN	57,420	57,420			57,420		38,528	38,528		18,892	18,892		
	GD-ID	6,603,190	6,603,190		6,603,190	6,603,190				6,603,190		6,603,190		
	GD-WA	14,857,979	14,857,979		14,857,979	14,857,979	14,857,979		14,857,979					
	GD-OR	9,874,698		9,874,698										
Total Gas Distribution		31,393,287	21,518,589	9,874,698	21,461,169	57,420	21,518,589	14,857,979	38,528	14,896,507	6,603,190	18,892	6,622,082	
General Plant														
	ED-AN	2,901,997	2,901,997											
	ED-ID	503,861	503,861											
	ED-WA	1,121,178	1,121,178											
7,4	CD-AA	22,247,075	15,727,570	4,500,138	2,019,367	4,500,138	4,500,138	3,256,615	3,256,615		1,243,523	1,243,523		
9,4	CD-AN	640,006	497,144	142,862		142,862	142,862	103,385	103,385		39,477	39,477		
9	CD-ID	474,975	368,951	106,024		106,024	106,024			106,024		106,024		
9	CD-WA	2,266,879	1,760,866	506,013		506,013	506,013	506,013	506,013					
8,4	GD-AA	375,177		257,882	117,295	257,882	257,882	186,621	186,621		71,261	71,261		
4	GD-AN	31,536	31,536			31,536	31,536	22,822	22,822		8,714	8,714		
	GD-ID	38,776	38,776			38,776	38,776			38,776		38,776		
	GD-WA	1,104,189	1,104,189		1,104,189	1,104,189	1,104,189	1,104,189	1,104,189					
	GD-OR	204,166		204,166										
Total General Plant		31,909,815	22,881,567	6,687,420	2,340,828	1,755,002	4,932,418	6,687,420	1,610,202	3,569,443	5,179,645	144,800	1,362,975	1,507,775
Total Depreciation Expense		182,209,553	140,966,131	28,904,756	12,338,666	23,216,171	5,688,585	28,904,756	16,468,181	4,085,425	20,553,606	6,747,990	1,603,160	8,351,150

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months 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	67.098%	32.902%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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		
Production/Transmission															
Franchises (302000)	ED-AN	915,360	915,360												
Misc Intangible Plt (303000)	ED-AN	257,856	257,856												
Total Production/Transmission		1,173,216	1,173,216												
Distribution															
Franchises (302000)	ED-WA	110,800	110,800												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
Total Distribution		116,666	116,666												
General Plant - 303000															
7,4	CD-AA	414,871	293,293	83,920	37,658		83,920	83,920		60,730	60,730		23,190	23,190	
9,4	CD-AN	9,729	7,557	2,172			2,172	2,172		1,572	1,572		600	600	
	GD-ID	14,764		14,764			14,764	14,764				14,764		14,764	
	GD-WA	24,854		24,854			24,854	24,854	24,854		24,854				
	GD-OR	7,846			7,846										
Total General Plant - 303000		472,064	300,850	125,710	45,504		39,618	86,092	125,710	24,854	62,302	87,156	14,764	23,790	38,554
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	43,124,399	30,486,793	8,723,204	3,914,402			8,723,204	8,723,204		6,312,721	6,312,721		2,410,483	2,410,483
9,4	CD-AN	135,978	105,625	30,353				30,353	30,353		21,966	21,966		8,387	8,387
9,4	CD-ID	(12)	(9)	(3)			(3)	(3)	(3)				(3)	(3)	
9,4	CD-WA	3,722,243	2,891,364	830,879			830,879	830,879	830,879		830,879			0	
	ED-AN	4,524,507	4,524,507												
	ED-ID	(12)	(12)												
	ED-WA	777,876	777,876												
8,4	GD-AA	87,348		60,040	27,308		60,040	60,040		43,449	43,449		16,591	16,591	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		52,372,327	38,786,144	9,644,473	3,941,710		830,876	8,813,597	9,644,473	830,879	6,378,136	7,209,015	(3)	2,435,461	2,435,458
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	423,634	423,634												
	GD-OR	0			0										
Total General Plant- 390200, 396200		423,634	423,634	0	0		0	0	0	0	0	0	0	0	
Total Amortization Expense		54,557,907	40,800,510	9,770,183	3,987,214		870,494	8,899,689	9,770,183	855,733	6,440,438	7,296,171	14,761	2,459,251	2,474,012

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended 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
Electric Production													
	Steam (ED-AN)	(74,136,469)	(74,136,469)										
	Steam (ED-ID)	(92,585,393)	(92,585,393)										
	Steam (ED-WA)	(175,729,200)	(175,729,200)										
	Hydro (ED-AN)	(169,619,918)	(169,619,918)										
	Other (ED-AN)	(156,535,498)	(156,535,498)										
Total Electric Production	(668,606,478)	(668,606,478)											
Electric Transmission													
	ED-AN	(221,892,899)	(221,892,899)										
	ED-ID	(10,206,019)	(10,206,019)										
	ED-WA	(16,097,110)	(16,097,110)										
Total Electric Transmission	(248,196,028)	(248,196,028)											
Electric Distribution													
	ED-AN	(390,194)	(390,194)										
	ED-ID	(257,496,214)	(257,496,214)										
	ED-WA	(409,905,210)	(409,905,210)										
Total Electric Distribution	(667,791,618)	(667,791,618)											
Gas Underground Storage													
1	GD-AN	(18,308,600)	(18,308,600)		(18,308,600)	(18,308,600)		(12,510,266)	(12,510,266)		(5,798,334)	(5,798,334)	
	GD-OR	(1,486,571)		(1,486,571)									
Total Gas Underground Storage	(19,795,171)		(18,308,600)	(1,486,571)	(18,308,600)	(18,308,600)		(12,510,266)	(12,510,266)		(5,798,334)	(5,798,334)	
Gas Distribution													
6	GD-AN	(1,951,626)	(1,951,626)		(1,951,626)	(1,951,626)		(1,309,502)	(1,309,502)		(642,124)	(642,124)	
	GD-ID	(93,996,829)	(93,996,829)		(93,996,829)	(93,996,829)	(93,996,829)			(93,996,829)		(93,996,829)	
	GD-WA	(167,902,550)	(167,902,550)		(167,902,550)	(167,902,550)	(167,902,550)			(167,902,550)		(167,902,550)	
	GD-OR	(129,823,530)		(129,823,530)									
Total Gas Distribution	(393,674,535)		(263,851,005)	(129,823,530)	(261,899,379)	(1,951,626)	(263,851,005)	(167,902,550)	(1,309,502)	(169,212,052)	(93,996,829)	(642,124)	(94,638,953)
General Plant													
	ED-AN	(37,184,310)	(37,184,310)										
	ED-ID	(12,582,763)	(12,582,763)										
	ED-WA	(23,402,132)	(23,402,132)										
7,4	CD-AA	(91,781,774)	(64,885,125)	(18,565,617)	(8,331,032)	(18,565,617)	(18,565,617)		(13,435,380)	(13,435,380)		(5,130,237)	(5,130,237)
9,4	CD-AN	(8,009,452)	(6,221,582)	(1,787,870)		(1,787,870)	(1,787,870)		(1,293,828)	(1,293,828)		(494,042)	(494,042)
9	CD-ID	(7,026,181)	(5,457,797)	(1,568,384)		(1,568,384)	(1,568,384)				(1,568,384)		(1,568,384)
9	CD-WA	(9,288,303)	(7,214,968)	(2,073,335)		(2,073,335)	(2,073,335)	(2,073,335)					(2,073,335)
8,4	GD-AA	(2,184,170)		(1,501,311)	(682,859)	(1,501,311)	(1,501,311)		(1,086,454)	(1,086,454)		(414,857)	(414,857)
4	GD-AN	(3,703,481)	(3,703,481)			(3,703,481)	(3,703,481)		(2,680,098)	(2,680,098)		(1,023,383)	(1,023,383)
	GD-ID	(2,423,605)	(2,423,605)			(2,423,605)	(2,423,605)				(2,423,605)		(2,423,605)
	GD-WA	(11,586,738)	(11,586,738)			(11,586,738)	(11,586,738)	(11,586,738)					(11,586,738)
	GD-OR	(5,324,774)		(5,324,774)									
Total General Plant	(214,497,683)	(156,948,677)	(43,210,341)	(14,338,665)	(17,652,062)	(25,558,279)	(43,210,341)	(13,660,073)	(18,495,760)	(32,155,833)	(3,991,989)	(7,062,519)	(11,054,508)
Total Accumulated Depreciation	(2,212,561,513)	(1,741,542,801)	(325,369,946)	(145,648,766)	(279,551,441)	(45,818,505)	(325,369,946)	(181,562,623)	(32,315,528)	(213,878,151)	(97,988,818)	(13,502,977)	(111,491,795)

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months 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	31.670%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4	Jurisdictional 4-Factor Ratio	27.633%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	6	Actual Therms Purchased	32.902%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months 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		
Production/Transmission															
Franchises (302000)	ED-AN	(14,503,754)	(14,503,754)												
Misc Intangible Plt (303000)	ED-AN	(2,492,382)	(2,492,382)												
Total Production/Transmission		(16,996,136)	(16,996,136)												
Distribution															
Franchises (302000)	ED-WA	(275,441)	(275,441)												
Misc Intangible Plt (303000)	ED-WA	(58,805)	(58,805)												
Total Distribution		(334,246)	(334,246)												
General Plant - 303000															
7,4	CD-AA	(4,518,190)	(3,194,134)	(913,940)	(410,116)		(913,940)	(913,940)	(661,391)	(661,391)		(252,549)	(252,549)		
9,4	CD-AN	(133,251)	(103,507)	(29,744)			(29,744)	(29,744)	(21,525)	(21,525)		(8,219)	(8,219)		
	GD-ID	(141,337)		(141,337)			(141,337)	(141,337)			(141,337)		(141,337)		
	GD-WA	(284,468)		(284,468)			(284,468)	(284,468)	(284,468)	(284,468)					
	GD-OR	(117,239)			(117,239)										
Total General Plant - 303000		(5,194,485)	(3,297,641)	(1,369,489)	(527,355)		(425,805)	(943,684)	(1,369,489)	(284,468)	(682,916)	(967,384)	(141,337)	(260,768)	(402,105)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(131,901,789)	(93,247,968)	(26,681,095)	(11,972,726)		(26,681,095)	(26,681,095)	(19,308,308)	(19,308,308)		(7,372,787)	(7,372,787)		
9,4	CD-AN	(306,960)	(238,440)	(68,520)			(68,520)	(68,520)	(49,586)	(49,586)		(18,934)	(18,934)		
9	CD-ID	86	67	19			19	19			19		19		
9	CD-WA	(10,979,414)	(8,528,589)	(2,450,825)			(2,450,825)	(2,450,825)	(2,450,825)	(2,450,825)		0	0		
	ED-AN	(10,398,949)	(10,398,949)												
	ED-ID	85	85												
	ED-WA	(858,667)	(858,667)												
8,4	GD-AA	(151,749)		(104,306)	(47,443)		(104,306)	(104,306)	(75,483)	(75,483)		(28,823)	(28,823)		
4	GD-AN	0		0			0	0	0	0		0	0		
	GD-OR	0			0								0		
Total Miscellaneous IT Intangible Plant - 3031XX		(154,597,357)	(113,272,461)	(29,304,727)	(12,020,169)		(2,450,806)	(26,853,921)	(29,304,727)	(2,450,825)	(19,433,377)	(21,884,202)	19	(7,420,544)	(7,420,525)
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		
9	CD-WA	0	0	0			0	0	0	0			0		
4	ED-AN	(633,873)	(633,873)												
	ED-WA	0	0												
	GD-WA	0		0			0	0	0	0					
	GD-OR	0			0								0		
Total General Plant - 390200, 396200		(633,873)	(633,873)	0	0		0	0	0	0		0	0	0	
Total Accumulated Amortization		(177,756,097)	(134,534,357)	(30,674,216)	(12,547,524)		(2,876,611)	(27,797,605)	(30,674,216)	(2,735,293)	(20,116,293)	(22,851,586)	(141,318)	(7,681,312)	(7,822,630)

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%					

RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12A	
For Twelve Months 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 COMMON GENERAL PLANT For Twelve Months Ended March 31, 2022 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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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	838,401	122,255	362,279	353,867	838,401	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,072,891	0	0	0	0	3,072,891	0	0	3,072,891	0	0	0
99	GD-OR / AS	845,373	0	0	0	0	0	0	0	0	845,373	0	845,373
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,922,416	0	0	8,428,552	8,428,552	0	0	2,411,666	2,411,666	0	1,082,198	1,082,198
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	18,669,480	811,846	701,906	9,299,303	10,813,055	3,271,056	97,597	2,560,201	5,928,854	845,373	1,082,198	1,927,571
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	16,770,116	6,209,109	2,768,058	7,792,949	16,770,116	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,676,443	0	0	0	0	25,676,443	0	0	25,676,443	0	0	0
99	GD-OR / AS	4,082,002	0	0	0	0	0	0	0	0	4,082,002	0	4,082,002
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,813,235	0	0	90,357,567	90,357,567	0	0	25,854,061	25,854,061	0	11,601,607	11,601,607
9	CD-WA / ID / AN	30,595,285	9,432,711	6,004,249	8,328,845	23,765,805	2,710,639	1,725,416	2,393,425	6,829,480	0	0	0
	TOTAL ACCOUNT	204,937,081	15,641,820	8,772,307	106,479,361	130,893,488	28,387,082	1,725,416	28,247,486	58,359,984	4,082,002	11,601,607	15,683,609
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,864,034	312,120	7,798	1,544,116	1,864,034	0	0	0	0	0	0	0
99	GD-WA / ID / AN	140,029	0	0	0	0	140,029	0	0	140,029	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	320,401	0	0	0	0	0	0	220,231	220,231	0	100,170	100,170
7	CD-AA	76,869,649	0	0	54,342,998	54,342,998	0	0	15,549,193	15,549,193	0	6,977,458	6,977,458
9	CD-WA / ID / AN	6,030,080	4,417,987	7,503	258,556	4,684,046	1,269,578	2,156	74,300	1,346,034	0	0	0
	TOTAL ACCOUNT	85,236,302	4,730,107	15,301	56,145,670	60,891,078	1,409,607	2,156	15,843,724	17,255,487	12,109	7,077,628	7,089,737
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	55,136,567	24,312,083	10,677,015	20,147,469	55,136,567	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,508,138	0	0	0	0	10,033,923	2,938,006	2,536,209	15,508,138	0	0	0
99	GD-OR / AS	4,619,147	0	0	0	0	0	0	0	0	4,619,147	0	4,619,147
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,584,462	0	0	5,361,835	5,361,835	0	0	1,534,185	1,534,185	0	688,442	688,442
9	CD-WA / ID / AN	7,013,857	1,678,883	803,505	2,965,836	5,448,224	482,453	230,900	852,280	1,565,633	0	0	0
	TOTAL ACCOUNT	89,959,359	25,990,966	11,480,520	28,475,140	65,946,626	10,516,376	3,168,906	4,989,477	18,674,759	4,619,147	718,827	5,337,974

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended March 31, 2022 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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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				
	393000	Stores Equipment																
99		ED-WA / ID / AN	452,283	41,697	0	410,586	452,283	0	0	0	0	0	0	0				
99		GD-WA / ID / AN	202,618	0	0	0	0	202,618	0	0	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	10,959	0	0	7,747	7,747	0	0	2,217	2,217	0	995	995				
9		CD-WA / ID / AN	5,290,042	324,848	190,205	3,594,146	4,109,199	93,350	54,658	1,032,835	1,180,843	0	0	0				
		TOTAL ACCOUNT	5,976,694	366,545	190,205	4,012,479	4,569,229	295,968	54,658	1,035,052	1,385,678	20,792	995	21,787				
	394000	Tools, Shop, & Garage Equipment																
99		ED-WA / ID / AN	7,150,364	1,055,689	292,359	5,802,316	7,150,364	0	0	0	0	0	0	0				
99		GD-WA / ID / AN	3,323,605	0	0	0	0	2,474,508	347,592	501,505	3,323,605	0	0	0				
99		GD-OR / AS	919,360	0	0	0	0	0	0	0	0	919,360	0	919,360				
8		GD-AA	5,562,318	0	0	0	0	0	0	3,823,315	3,823,315	0	1,739,003	1,739,003				
7		CD-AA	14,517,911	0	0	10,263,437	10,263,437	0	0	2,936,683	2,936,683	0	1,317,791	1,317,791				
9		CD-WA / ID / AN	1,859,576	17,346	753,585	673,550	1,444,481	4,985	216,555	193,555	415,095	0	0	0				
		TOTAL ACCOUNT	33,333,134	1,073,035	1,045,944	16,739,303	18,858,282	2,479,493	564,147	7,455,058	10,498,698	919,360	3,056,794	3,976,154				
	394100	Electric Charging Stations																
99		ED-WA / ID / AN	116,793	0	0	116,793	116,793	0	0	0	0	0	0	0				
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0				
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0				
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0				
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0				
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0				
		TOTAL ACCOUNT	116,793	0	0	116,793	116,793	0	0	0	0	0	0	0				
	395000	Laboratory Equipment																
99		ED-WA / ID / AN	2,392,355	398,973	15,791	1,977,591	2,392,355	0	0	0	0	0	0	0				
99		GD-WA / ID / AN	201,012	0	0	0	0	106,095	0	94,917	201,012	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	217,707	0	0	0	0	0	0	149,643	149,643	0	68,064	68,064				
7		CD-AA	1,504,057	0	0	1,063,293	1,063,293	0	0	304,241	304,241	0	136,523	136,523				
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0				
		TOTAL ACCOUNT	4,333,717	398,973	15,791	3,040,884	3,455,648	106,095	0	548,801	654,896	18,586	204,587	223,173				

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended March 31, 2022 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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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	30,652,161	13,694,548	8,907,862	8,049,751	30,652,161	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,288,410	0	0	0	0	2,568,182	899,639	820,589	4,288,410	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970
9	CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0
	TOTAL ACCOUNT	36,974,594	13,946,290	9,300,310	8,914,596	32,161,196	2,640,524	1,012,415	1,068,655	4,721,594	43,834	47,970	91,804
	397XXX Communication Equipment												
99	ED-WA / ID / AN	48,503,107	12,279,994	6,482,996	29,740,117	48,503,107	0	0	0	0	0	0	0
99	GD-WA / ID / AN	968,649	0	0	0	0	647,108	319,588	1,953	968,649	0	0	0
99	GD-OR / AS	794,657	0	0	0	0	0	0	0	0	794,657	0	794,657
8	GD-AA	263,108	0	0	0	0	0	0	180,850	180,850	0	82,258	82,258
7	CD-AA	81,291,394	0	0	57,468,951	57,468,951	0	0	16,443,623	16,443,623	0	7,378,820	7,378,820
9	CD-WA / ID / AN	18,254,663	9,855,087	2,882,504	1,442,266	14,179,857	2,832,015	828,333	414,458	4,074,806	0	0	0
	TOTAL ACCOUNT	150,075,578	22,135,081	9,365,500	88,651,334	120,151,915	3,479,123	1,147,921	17,040,884	21,667,928	794,657	7,461,078	8,255,735
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	280,532	0	6,846	273,686	280,532	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	6,570	0	0	0	0	0	0	0	0	6,570	0	6,570
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	688,527	0	0	486,754	486,754	0	0	139,275	139,275	0	62,498	62,498
9	CD-WA / ID / AN	11,057	0	6,659	1,930	8,589	0	1,914	554	2,468	0	0	0
	TOTAL ACCOUNT	986,686	0	13,505	762,370	775,875	0	1,914	139,829	141,743	6,570	62,498	69,068
	TOTAL GENERAL PLANT	630,599,418	85,094,663	40,901,289	322,637,233	448,633,185	52,585,324	7,775,130	78,929,167	139,289,621	11,362,430	31,314,182	42,676,612

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-1PL-12A
For Twelve Months 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	11,935,706	319,716	0	11,615,990	11,935,706	0	0	0	0	0
99		GD-WA / ID / AN	1,794,113	0	0	0	0	1,022,339	771,774	0	1,794,113	0
99		GD-OR / AS	418,528	0	0	0	0	0	0	0	418,528	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,222,547	0	0	4,399,029	4,399,029	0	0	1,258,697	1,258,697	564,821
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0
		TOTAL ACCOUNT	20,564,952	319,716	0	16,165,759	16,485,475	1,022,339	771,774	1,302,015	3,096,128	418,528
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	22,815,795	2,272,600	(375)	20,543,570	22,815,795	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	428,091	0	0	0	0	0	0	294,253	294,253	133,838
7		CD-AA	146,318,104	0	0	103,439,584	103,439,584	0	0	29,597,226	29,597,226	13,281,294
9		CD-WA / ID / AN	743,353	58,230	(351)	519,543	577,422	16,733	(101)	149,299	165,931	0
		TOTAL ACCOUNT	170,305,343	2,330,830	(726)	124,502,697	126,832,801	16,733	(101)	30,040,778	30,057,410	0
	30310X	Misc Intangible Plant--Term On-Premise Software										
99		ED-WA / ID / AN	504,284	0	0	504,284	504,284	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	4,484,344	0	0	3,170,207	3,170,207	0	0	907,093	907,093	407,044
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,988,628	0	0	3,674,491	3,674,491	0	0	907,093	907,093	407,044
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	1,521,755	0	0	1,521,755	1,521,755	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	1,521,755	0	0	1,521,755	1,521,755	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	99,161,987	0	0	70,102,566	70,102,566	0	0	20,058,487	20,058,487	9,000,934
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	99,161,987	0	0	70,102,566	70,102,566	0	0	20,058,487	20,058,487	9,000,934

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-1PL-12A
For Twelve Months 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	29,144,086	0	0	20,603,411	20,603,411	0	0	5,895,266	5,895,266	0	2,645,409	2,645,409
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,144,086	0	0	20,603,411	20,603,411	0	0	5,895,266	5,895,266	0	2,645,409	2,645,409
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,461,184	1,461,184	0	0	1,461,184	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	1,812,572	0	0	1,281,398	1,281,398	0	0	366,647	366,647	0	164,527	164,527
9		CD-WA / ID / AN	18,555,061	14,413,200	0	0	14,413,200	4,141,861	0	0	4,141,861	0	0	0
		TOTAL ACCOUNT	21,828,817	15,874,384	0	1,281,398	17,155,782	4,141,861	0	366,647	4,508,508	0	164,527	164,527
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	49,430	0	0	49,430	49,430	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	4,585,162	0	0	3,241,480	3,241,480	0	0	927,487	927,487	0	416,195	416,195
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,634,592	0	0	3,290,910	3,290,910	0	0	927,487	927,487	0	416,195	416,195
		TOTAL	352,150,160	18,524,930	(726)	241,142,987	259,667,191	5,180,933	771,673	59,497,773	65,450,379	418,528	26,614,062	27,032,590

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-12A
For Twelve Months 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	(80,998,657)	(57,262,001)	(16,384,408)	(7,352,248)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(852,682)	(662,346)	(190,336)	0
7	282919 CD-AA	(3,674,761)	(2,597,872)	(743,331)	(333,558)
7	283750 CD-AA	273,679	193,477	55,360	24,842
	Total	(85,252,421)	(60,328,742)	(17,262,715)	(7,660,964)

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 March 31, 2022
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,831,196	4,831,196	0	0	0	0	4,831,196
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	683	683	0	0	0	0	683
7/4	154550 Supply Chain Average Cost Variance	0	0	(284)	(284)	0	0	0	0	(284)
7/4	154560 Supply Chain Invoice Price Variance	0	0	164	164	0	0	0	0	164
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	57,694,479	26,059,309	0	83,753,788	55,659,502	25,234,048	2,034,977	825,261	0
TOTAL		57,694,479	26,059,309	4,831,759	88,585,547	55,659,502	25,234,048	2,034,977	825,261	4,831,759

ALLOCATION RATIOS:

7/4 Jur Rollup/Jurisdictional 4-Factor Ratios
 99 Not Allocated

Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
70.695%	20.228%	9.077%	33.499%	27.633%	100.000%