

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

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	100.000%	68.330%	31.670%
2	Input	Number of Customers Percent	3-01-2022 thru 03-31-2022	268,545 100.000%	175,727 65.437%	92,818 34.563%
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%

RESULTS OF OPERATIONS
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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%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
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AVISTA UTILITIES

Input		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		85,248,538	75,398,647	9,849,891	0
	Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
	Adjustments		0	0	0	0
	Total		142,841,884	121,811,494	21,030,390	0
	Percentage		100.000%	85.277%	14.723%	0.000%
	Direct Labor Accts 580 - 894		56,931,970	47,158,546	9,773,424	0
	Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
	Total		79,323,635	66,079,652	13,243,983	0
	Percentage		100.000%	83.304%	16.696%	0.000%
	Number of Customers at		672,312	405,775	266,537	0
	Percentage		100.000%	60.355%	39.645%	0.000%
	Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
	Percentage		100.000%	81.777%	18.223%	0.000%
	Total Percentages		400.000%	310.713%	89.287%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021	System	Washington	Idaho	
			274,289,163	184,035,999	90,253,164	
			100.000%	67.096%	32.904%	
11	Book Depreciation Percent	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) Percent	3-01-2022 thru 03-31-2022	783,010,332	552,505,852	230,504,480	
			100.000%	70.562%	29.438%	
13	G-PLT Net Gas General Plant Percent	3-01-2022 thru 03-31-2022	95,062,862	76,481,455	18,581,407	
			100.000%	80.454%	19.546%	
14	Net Allocated Schedule M's Percent	04-01-2021 thru 03-31-2022	-49,860,042	-34,949,976	-14,910,066	
			100.000%	70.096%	29.904%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

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	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	103,680	103,680	0	67,845	67,845	0	35,835	35,835
2	902000	Meter Reading Expenses	341,134	79,741	420,875	226,781	52,180	278,961	114,353	27,561	141,914
2	903XXX	Customer Records & Collection Expenses	377,556	4,362,651	4,740,207	172,816	2,854,788	3,027,604	204,740	1,507,863	1,712,603
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	82,113	82,113	0	53,732	53,732	0	28,381	28,381
TOTAL CUSTOMER ACCOUNTS EXPENSES			1,823,023	4,628,185	6,451,208	1,257,111	3,028,545	4,285,656	565,912	1,599,640	2,165,552
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,704,581	59,292	10,763,873	9,200,299	38,799	9,239,098	1,504,282	20,493	1,524,775
2	909000	Advertising	48,379	354,877	403,256	40,097	232,221	272,318	8,282	122,656	130,938
2	910000	Misc Customer Service & Info Exp	0	166,092	166,092	0	108,686	108,686	0	57,406	57,406
TOTAL CUSTOMER SERVICE & INFO EXP			10,752,960	580,261	11,333,221	9,240,396	379,706	9,620,102	1,512,564	200,555	1,713,119
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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended March 31, 2022	
Ending Balance 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	163,940	205,948	11,641	68,394	80,035
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	11,144,221	15,345,547	(308,582)	4,261,163	3,952,581
		TOTAL ADMIN & GENERAL EXPENSES	7,468,247	41,402,047	48,870,294	6,912,586	29,957,225	36,869,811	555,661	11,444,822	12,000,483
		TOTAL EXPENSES BEFORE FIT	237,512,569	54,944,276	292,456,845	168,005,131	39,188,887	207,194,018	69,507,438	15,755,389	85,262,827
		NET OPERATING INCOME (LOSS) BEFORE FIT			42,837,459			29,289,203			13,548,256
G-FIT		FEDERAL INCOME TAX			(5,310,287)			(3,500,724)			(1,809,563)
G-FIT		DEFERRED FEDERAL INCOME TAX			2,733,694			973,268			1,760,426
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			0			0			0
		GAS NET OPERATING INCOME (LOSS)			45,414,052			31,816,659			13,597,393

ALLOCATION RATIOS:

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended March 31, 2022	
Ending Balance 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%			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-495-12E
For Twelve Months Ended March 31, 2022	
Ending Balance 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-804-12E
For Twelve Months Ended March 31, 2022	
Ending Balance 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-908-12E
For Twelve Months Ended March 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	135,996	59,292	195,288	78,272	38,799	117,071	57,724	20,493	78,217
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	59,292	10,763,873	9,200,299	38,799	9,239,098	1,504,282	20,493	1,524,775

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-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended March 31, 2022 Ending Balance 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	664,473,345	472,839,934	191,633,411
	Interest Deduction for FIT Calculation	16,890,017	12,014,863	4,875,154
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12E
For Twelve Months Ended March 31, 2022	
Ending Balance 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	231,419,936	159,867,236	71,552,700
G-OPS	Book Deprec/Amort and Reg Amortizations	39,628,893	29,347,011	10,281,882
G-OTX	Taxes Other than FIT	21,408,016	17,979,771	3,428,245
	Net Operating Income Before FIT	42,837,459	29,289,203	13,548,256
G-INT	Less: Interest Expense	16,890,017	12,014,863	4,875,154
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,882)	0	(4,882)
G-SCM	Schedule M Adjustments	(51,229,640)	(33,944,454)	(17,285,186)
	Taxable Net Operating Income	(25,287,080)	(16,670,114)	(8,616,966)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,310,287)	(3,500,724)	(1,809,563)
G-DTE	Deferred FIT	8,342,540	5,803,537	2,539,003
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	(2,576,593)	(2,527,456)	(49,137)
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
Ending Balance Basis

Report ID:
G-SCM-12E

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	1,471,078	1,471,078	0	1,038,022	1,038,022	0	433,056	433,056
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	418,383	418,383	0	174,546	174,546
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	55,107	55,107	0	22,990	22,990
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	(1,768,355)	(1,768,355)	0	(737,746)	(737,746)
12	997027	Customer Uncollectibles	1,354,128	(1,005,355)	348,773	1,040,839	(709,399)	331,440	313,289	(295,956)	17,333
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	(6,059,563)	(6,059,563)	0	(4,275,749)	(4,275,749)	0	(1,783,814)	(1,783,814)
12	997035	Leases	0	18,934	18,934	0	13,702	13,702	0	5,232	5,232
12	997048	AFUDC	0	(296,705)	(296,705)	0	(209,361)	(209,361)	0	(87,344)	(87,344)
12	997049	Tax Depreciation	0	(37,716,980)	(37,716,980)	0	(26,613,855)	(26,613,855)	0	(11,103,125)	(11,103,125)
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	2,123,520	2,123,520	0	885,918	885,918
12	997081	Deferred Compensation	0	(74,738)	(74,738)	0	(52,737)	(52,737)	0	(22,001)	(22,001)
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	39,434	39,434	0	16,451	16,451
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	(7,056,200)	(7,056,200)	0	(2,943,800)	(2,943,800)
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	(47,301)	(47,301)	0	(19,733)	(19,733)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	116,258	116,258	0	82,034	82,034	0	34,224	34,224
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	486,144	486,144	0	202,816	202,816
12	997120	Transportation Tax Disallowance	0	24,947	24,947	0	17,603	17,603	0	7,344	7,344
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	(6,283)	(6,283)	0	(2,621)	(2,621)
12	997127	CARES Act SS Deferral	0	(424,879)	(424,879)	0	(299,803)	(299,803)	0	(125,076)	(125,076)
12	997128	Meters Expensed	0	(7,010,929)	(7,010,929)	0	(4,947,052)	(4,947,052)	0	(2,063,877)	(2,063,877)
12	997129	Mixed Service Costs (IDD#5)	0	(5,324,999)	(5,324,999)	0	(3,757,426)	(3,757,426)	0	(1,567,573)	(1,567,573)
		TOTAL SCHEDULE M ADJUSTMENTS	(1,369,599)	(49,860,041)	(51,229,640)	1,005,522	(34,949,976)	(33,944,454)	(2,375,121)	(14,910,065)	(17,285,186)

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%	67.098%	32.902%
G-ALL	11	Book Depreciation	100.000%	71.108%	28.892%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.562%	29.438%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	5,057,576	3,568,727	1,488,849
99	410100	Deferred Federal Income Tax Exp	6,010,721	4,164,498	1,846,223
		SUBTOTAL	11,068,297	7,733,225	3,335,072
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,086,515)	(2,177,891)	(908,624)
99	411100	Deferred Federal Income Tax Exp	(1,051,921)	(737,975)	(313,946)
		SUBTOTAL	(4,138,436)	(2,915,866)	(1,222,570)
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	5,803,537	2,539,003
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)	100.000%	70.562%	29.438%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	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
GASUTILITY PLANT
 For Twelve Months Ended March 31, 2022
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,302,004	3,096,115	1,022,594	942,221	1,964,815	771,517	359,783	1,131,300
4	3031XX	Misc Intangible IT Plant (3031XX)	4,185,401	58,775,810	62,961,211	4,185,401	42,534,290	46,719,691	0	16,241,520	16,241,520
TOTAL INTANGIBLE PLANT			5,979,512	60,077,814	66,057,326	5,207,995	43,476,511	48,684,506	771,517	16,601,303	17,372,820
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	2,487,726	2,487,726	0	1,699,863	1,699,863	0	787,863	787,863
1	352XXX	Wells	0	23,108,856	23,108,856	0	15,790,281	15,790,281	0	7,318,575	7,318,575
1	353000	Lines	0	2,058,788	2,058,788	0	1,406,770	1,406,770	0	652,018	652,018
1	354000	Compressor Station Equipment	0	15,003,485	15,003,485	0	10,251,881	10,251,881	0	4,751,604	4,751,604
1	355000	Measuring & Regulating Equipment	0	1,612,085	1,612,085	0	1,101,538	1,101,538	0	510,547	510,547
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,625,958	2,625,958	0	1,794,317	1,794,317	0	831,641	831,641
TOTAL UNDERGROUND STORAGE PLANT			0	48,734,044	48,734,044	0	33,332,780	33,332,780	0	15,401,264	15,401,264
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	1,566,195	0	1,566,195	916,700	0	916,700	649,495	0	649,495
6	376000	Mains	438,442,855	2,518,938	440,961,793	291,275,127	1,690,157	292,965,284	147,167,728	828,781	147,996,509
6	378000	Measuring & Reg Station Equip-General	7,245,836	0	7,245,836	4,587,731	0	4,587,731	2,658,105	0	2,658,105
6	379000	Measuring & Reg Station Equip-City Gate	6,614,306	0	6,614,306	1,938,065	0	1,938,065	4,676,241	0	4,676,241
6	380000	Services	325,266,744	0	325,266,744	223,808,307	0	223,808,307	101,458,437	0	101,458,437
6	381XXX	Meters	112,633,903	0	112,633,903	80,534,182	0	80,534,182	32,099,721	0	32,099,721
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	4,048,018	0	4,048,018	2,993,124	0	2,993,124	1,054,894	0	1,054,894
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			896,578,492	2,518,938	899,097,430	606,613,250	1,690,157	608,303,407	289,965,242	828,781	290,794,023
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	28,480,107	57,938,577	27,723,815	20,610,199	48,334,014	1,734,655	7,869,908	9,604,563
4	391XXX	Office Furniture & Equipment	1,347,797	14,113,486	15,461,283	1,345,591	10,213,506	11,559,097	2,206	3,899,980	3,902,186
4	392XXX	Transportation Equipment	14,087,666	4,972,856	19,060,522	10,601,926	3,598,707	14,200,633	3,485,740	1,374,149	4,859,889
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	7,631,343	10,761,835	2,548,019	5,522,574	8,070,593	582,473	2,108,769	2,691,242
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 Twelve Months Ended March 31, 2022
Ending Balance Basis

Report ID:
G-PL T-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	4,696,191	17,646,612	22,342,803	3,577,746	12,770,324	16,348,070	1,118,445	4,876,288	5,994,733
4	398000	Miscellaneous Equipment	1,914	140,717	142,631	0	101,833	101,833	1,914	38,884	40,798
		TOTAL GENERAL PLANT	60,166,973	78,208,294	138,375,267	52,075,588	56,596,997	108,672,585	8,091,385	21,611,297	29,702,682
		TOTAL PLANT IN SERVICE	962,724,977	189,539,090	1,152,264,067	663,896,833	135,096,445	798,993,278	298,828,144	54,442,645	353,270,789
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,658,935)	(18,658,935)	0	(12,749,650)	(12,749,650)	0	(5,909,285)	(5,909,285)
G-ADEP		Distribution Plant	(272,940,689)	(1,980,429)	(274,921,118)	(176,037,709)	(1,328,828)	(177,366,537)	(96,902,980)	(651,601)	(97,554,581)
G-ADEP		General Plant	(18,072,279)	(25,240,126)	(43,312,405)	(13,925,608)	(18,265,522)	(32,191,130)	(4,146,671)	(6,974,604)	(11,121,275)
		TOTAL ACCUMULATED DEPRECIATION	(291,012,968)	(45,879,490)	(336,892,458)	(189,963,317)	(32,344,000)	(222,307,317)	(101,049,651)	(13,535,490)	(114,585,141)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(445,907)	(986,535)	(1,432,442)	(296,954)	(713,926)	(1,010,880)	(148,953)	(272,609)	(421,562)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,847,895)	(28,080,936)	(30,928,831)	(2,847,895)	(20,321,332)	(23,169,227)	0	(7,759,604)	(7,759,604)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(3,293,802)	(29,067,471)	(32,361,273)	(3,144,849)	(21,035,258)	(24,180,107)	(148,953)	(8,032,213)	(8,181,166)
		TOTAL ACCUMULATED DEPR/AMORT	(294,306,770)	(74,946,961)	(369,253,731)	(193,108,166)	(53,379,258)	(246,487,424)	(101,198,604)	(21,567,703)	(122,766,307)
		NET GAS UTILITY PLANT before DFIT	668,418,207	114,592,129	783,010,336	470,788,667	81,717,187	552,505,854	197,629,540	32,874,942	230,504,482
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,126,389)	(103,126,389)	0	(72,768,043)	(72,768,043)	0	(30,358,346)	(30,358,346)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(15,855,567)	(15,855,567)	0	(11,470,755)	(11,470,755)	0	(4,384,812)	(4,384,812)
4	282919	ADFIT - Common Plant (282919 from C-DTX)	0	(824,157)	(824,157)	0	(596,418)	(596,418)	0	(227,739)	(227,739)
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	(276,215)	(276,215)	0	(194,903)	(194,903)	0	(81,312)	(81,312)
		TOTAL ACCUMULATED DFIT	0	(120,001,421)	(120,001,421)	0	(84,971,569)	(84,971,569)	0	(35,029,852)	(35,029,852)
		NET GAS UTILITY PLANT	668,418,207	(5,409,292)	663,008,915	470,788,667	(3,254,382)	467,534,285	197,629,540	(2,154,910)	195,474,630

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)	100.000%	70.562%	29.438%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	668,418,207	(5,409,292)	663,008,915	470,788,667	(3,254,382)	467,534,285	197,629,540	(2,154,910)	195,474,630
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332	Regulatory Asset - AFUDC	1,261,191	2,111,074	3,372,265	768,422	1,527,721	2,296,143	492,769	583,353	1,076,122
4	182318	Accumulated Amortization - AFUDC	(244,667)	(816,898)	(1,061,565)	(177,827)	(591,185)	(769,012)	(66,840)	(225,713)	(292,553)
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	4,039,612	4,039,612	0	2,760,267	2,760,267	0	1,279,345	1,279,345
1	164115	Gas Inventory--Clay Basin	0	60,106	60,106	0	43,497	43,497	0	16,609	16,609
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,660,648	0	3,660,648	3,660,648	0	3,660,648	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	8,755,791	0	8,755,791	8,755,791	0	8,755,791	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,744,964)	0	(1,744,964)	(1,744,964)	0	(1,744,964)	0	0	0
4	252000	Customer Advances	(13,901)	0	(13,901)	(13,901)	0	(13,901)	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(34,439,111)	0	(34,439,111)	(22,959,562)	0	(22,959,562)	(11,479,549)	0	(11,479,549)
99	190393	ADFIT-Customer Tax Credit	7,232,213	0	7,232,213	4,821,508	0	4,821,508	2,410,705	0	2,410,705
99	235199	Customer Deposits	(673)	0	(673)	(673)	0	(673)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	5,929,367	0	5,929,367	5,929,367	0	5,929,367	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,245,167)	0	(1,245,167)	(1,245,167)	0	(1,245,167)	0	0	0
C-WKC		Working Capital	1,188,745	0	1,188,745	(144,329)	0	(144,329)	1,333,074	0	1,333,074
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(9,660,528)	11,124,958	1,464,430	(2,350,687)	7,656,336	5,305,649	(7,309,841)	3,468,622	(3,841,219)
		NET RATE BASE	658,757,679	5,715,666	664,473,345	468,437,980	4,401,954	472,839,934	190,319,699	1,313,712	191,633,411

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	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
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
9,4	CD-AN	135,978	105,625	30,353				30,353	30,353		21,966	21,966		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
Gas Underground Storage														
1	GD-AN	0		0				0	0		0	0		0
Total Gas Underground Storage		0		0				0	0		0	0		0
General Plant - 390200, 396200														
7,4	CD-AA	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

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
Service-								
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:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended March 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	(75,446,811)	(75,446,811)										
	Steam (ED-ID)	(92,552,362)	(92,552,362)										
	Steam (ED-WA)	(177,320,287)	(177,320,287)										
	Hydro (ED-AN)	(177,009,022)	(177,009,022)										
	Other (ED-AN)	(161,432,492)	(161,432,492)										
Total Electric Production	(683,760,974)	(683,760,974)											
Electric Transmission													
	ED-AN	(228,063,164)	(228,063,164)										
	ED-ID	(10,392,195)	(10,392,195)										
	ED-WA	(16,332,880)	(16,332,880)										
Total Electric Transmission	(254,788,239)	(254,788,239)											
Electric Distribution													
	ED-AN	(431,545)	(431,545)										
	ED-ID	(265,401,787)	(265,401,787)										
	ED-WA	(433,325,482)	(433,325,482)										
Total Electric Distribution	(699,158,814)	(699,158,814)											
Gas Underground Storage													
1	GD-AN	(18,658,935)	(18,658,935)		(18,658,935)	(18,658,935)		(12,749,650)	(12,749,650)		(5,909,285)	(5,909,285)	
	GD-OR	(1,548,418)		(1,548,418)									
Total Gas Underground Storage	(20,207,353)		(18,658,935)	(1,548,418)	(18,658,935)	(18,658,935)		(12,749,650)	(12,749,650)		(5,909,285)	(5,909,285)	
Gas Distribution													
6	GD-AN	(1,980,429)	(1,980,429)		(1,980,429)	(1,980,429)		(1,328,828)	(1,328,828)		(651,601)	(651,601)	
	GD-ID	(96,902,980)	(96,902,980)		(96,902,980)	(96,902,980)				(96,902,980)		(96,902,980)	
	GD-WA	(176,037,709)	(176,037,709)		(176,037,709)	(176,037,709)	(176,037,709)						
	GD-OR	(133,683,597)		(133,683,597)									
Total Gas Distribution	(408,604,715)		(274,921,118)	(133,683,597)	(272,940,689)	(1,980,429)	(274,921,118)	(176,037,709)	(1,328,828)	(177,366,537)	(96,902,980)	(651,601)	(97,554,581)
General Plant													
	ED-AN	(38,330,079)	(38,330,079)										
	ED-ID	(13,190,092)	(13,190,092)										
	ED-WA	(24,571,875)	(24,571,875)										
7,4	CD-AA	(89,658,249)	(63,383,900)	(18,136,070)	(8,138,279)	(18,136,070)	(18,136,070)		(13,124,530)	(13,124,530)		(5,011,540)	(5,011,540)
9,4	CD-AN	(8,225,764)	(6,389,609)	(1,836,155)		(1,836,155)	(1,836,155)		(1,328,770)	(1,328,770)		(507,385)	(507,385)
9	CD-ID	(7,283,800)	(5,657,910)	(1,625,890)		(1,625,890)	(1,625,890)				(1,625,890)		(1,625,890)
9	CD-WA	(10,062,198)	(7,816,114)	(2,246,084)		(2,246,084)	(2,246,084)	(2,246,084)					
8,4	GD-AA	(2,337,480)		(1,606,690)	(730,790)	(1,606,690)	(1,606,690)		(1,162,713)	(1,162,713)		(443,977)	(443,977)
4	GD-AN	(3,661,211)	(3,661,211)			(3,661,211)	(3,661,211)		(2,649,509)	(2,649,509)		(1,011,702)	(1,011,702)
	GD-ID	(2,520,781)	(2,520,781)			(2,520,781)	(2,520,781)				(2,520,781)		(2,520,781)
	GD-WA	(11,679,524)	(11,679,524)			(11,679,524)	(11,679,524)	(11,679,524)					
	GD-OR	(5,432,792)		(5,432,792)									
Total General Plant	(216,953,845)	(159,339,579)	(43,312,405)	(14,301,861)	(18,072,279)	(25,240,126)	(43,312,405)	(13,925,608)	(18,265,522)	(32,191,130)	(4,146,671)	(6,974,604)	(11,121,275)
Total Accumulated Depreciation	(2,283,473,940)	(1,797,047,606)	(336,892,458)	(149,533,876)	(291,012,968)	(45,879,490)	(336,892,458)	(189,963,317)	(32,344,000)	(222,307,317)	(101,049,651)	(13,535,490)	(114,585,141)

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended March 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Allocation Ratios:			Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
Service -								
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 ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended March 31, 2022	
Ending Balance 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	(14,962,954)	(14,962,954)												
Misc Intangible Plt (303000)	ED-AN	(2,624,679)	(2,624,679)												
Total Production/Transmission		(17,587,633)	(17,587,633)												
Distribution															
Franchises (302000)	ED-WA	(312,228)	(312,228)												
Misc Intangible Plt (303000)	ED-WA	(61,738)	(61,738)												
Total Distribution		(373,966)	(373,966)												
General Plant - 303000															
7,4	CD-AA	(4,724,665)	(3,340,102)	(955,705)	(428,858)		(955,705)	(955,705)		(691,615)	(691,615)		(264,090)	(264,090)	
9,4	CD-AN	(138,116)	(107,286)	(30,830)			(30,830)	(30,830)		(22,311)	(22,311)		(8,519)	(8,519)	
	GD-ID	(148,953)		(148,953)			(148,953)	(148,953)				(148,953)		(148,953)	
	GD-WA	(296,954)		(296,954)			(296,954)	(296,954)	(296,954)		(296,954)				
	GD-OR	(122,952)			(122,952)										
Total General Plant - 303000		(5,431,640)	(3,447,388)	(1,432,442)	(551,810)		(445,907)	(986,535)	(1,432,442)	(296,954)	(713,926)	(1,010,880)	(148,953)	(272,609)	(421,562)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(137,816,321)	(97,429,247)	(27,877,486)	(12,509,588)		(27,877,486)	(27,877,486)		(20,174,101)	(20,174,101)		(7,703,385)	(7,703,385)	
9,4	CD-AN	(303,188)	(235,511)	(67,677)			(67,677)	(67,677)		(48,976)	(48,976)		(18,701)	(18,701)	
9	CD-ID	0	0	0			0	0		0	0		0	0	
9	CD-WA	(12,758,244)	(9,910,349)	(2,847,895)			(2,847,895)	(2,847,895)	(2,847,895)		(2,847,895)		0	0	
	ED-AN	(12,366,178)	(12,366,178)												
	ED-ID	0	0												
	ED-WA	(1,304,822)	(1,304,822)												
8,4	GD-AA	(197,529)		(135,773)	(61,756)		(135,773)	(135,773)		(98,255)	(98,255)		(37,518)	(37,518)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		(164,746,282)	(121,246,107)	(30,928,831)	(12,571,344)		(2,847,895)	(28,080,936)	(30,928,831)	(2,847,895)	(20,321,332)	(23,169,227)	0	(7,759,604)	(7,759,604)
Gas Underground Storage															
1	GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage		0		0			0	0		0	0		0	0	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
9	CD-ID	0	0	0			0	0		0	0		0	0	
9	CD-WA	0	0	0			0	0		0	0		0	0	
4	ED-AN	(842,981)	(842,981)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0	0				
	GD-OR	0			0										
Total General Plant - 390200, 396200		(842,981)	(842,981)	0	0		0	0	0	0	0	0	0	0	
Total Accumulated Amortization		(188,982,502)	(143,498,075)	(32,361,273)	(13,123,154)		(3,293,802)	(29,067,471)	(32,361,273)	(3,144,849)	(21,035,258)	(24,180,107)	(148,953)	(8,032,213)	(8,181,166)

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-12E	
For Twelve Months Ended March 31, 2022			
Ending Balance 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 Ending Balance Basis	Report ID: C-GPL-12E
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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
	TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,220,794	8,294,951	2,787,428	9,138,415	20,220,794	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	129,090,445	0	0	91,260,490	91,260,490	0	0	26,112,415	26,112,415	0	11,717,540	11,717,540
9	CD-WA / ID / AN	30,529,062	9,438,667	6,036,402	8,239,296	23,714,365	2,712,350	1,734,655	2,367,692	6,814,697	0	0	0
	TOTAL ACCOUNT	208,952,030	17,733,618	8,823,830	108,638,201	135,195,649	27,723,815	1,734,655	28,480,107	57,938,577	4,100,264	11,717,540	15,817,804
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,413,915	492,980	7,798	1,913,137	2,413,915	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	68,325,356	0	0	48,302,610	48,302,610	0	0	13,820,853	13,820,853	0	6,201,893	6,201,893
9	CD-WA / ID / AN	5,727,797	4,192,338	7,675	249,225	4,449,238	1,204,734	2,206	71,619	1,278,559	0	0	0
	TOTAL ACCOUNT	76,941,574	4,685,318	15,473	50,464,972	55,165,763	1,345,590	2,206	14,113,486	15,461,282	12,109	6,302,420	6,314,529
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	58,743,502	25,799,129	11,914,946	21,029,427	58,743,502	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,878,279	0	0	0	0	10,125,699	3,239,644	2,512,936	15,878,279	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	7,573,584	0	0	5,354,145	5,354,145	0	0	1,531,985	1,531,985	0	687,454	687,454
9	CD-WA / ID / AN	7,093,704	1,657,217	856,387	2,996,644	5,510,248	476,227	246,096	861,133	1,583,456	0	0	0
	TOTAL ACCOUNT	94,084,017	27,456,346	12,771,333	29,380,216	69,607,895	10,601,926	3,485,740	4,972,857	19,060,523	4,697,760	717,839	5,415,599

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2022	
Ending Balance 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
	TOTAL ACCOUNT	6,065,698	404,782	194,665	4,028,056	4,627,503	321,757	55,940	1,038,569	1,416,266	20,792	1,137	21,929
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	7,482,205	1,165,752	314,063	6,002,390	7,482,205	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	995,194	0	0	0	0	0	0	0	0	995,194	0	995,194
8	GD-AA	5,658,304	0	0	0	0	0	0	3,889,292	3,889,292	0	1,769,012	1,769,012
7	CD-AA	14,914,085	0	0	10,543,512	10,543,512	0	0	3,016,821	3,016,821	0	1,353,752	1,353,752
9	CD-WA / ID / AN	2,000,567	20,210	753,273	780,517	1,554,000	5,808	216,465	224,294	446,567	0	0	0
	TOTAL ACCOUNT	34,459,510	1,185,962	1,067,336	17,326,419	19,579,717	2,548,019	582,473	7,631,343	10,761,835	995,194	3,122,764	4,117,958
	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
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,091,859	400,088	15,791	2,675,980	3,091,859	0	0	0	0	0	0	0
99	GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,523	0	0	0	0	0	0	159,827	159,827	0	72,696	72,696
7	CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,034,009	400,088	15,791	3,729,244	4,145,123	106,253	0	556,115	662,368	18,586	207,932	226,518

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended March 31, 2022 Ending Balance Basis	Report ID: C-GPL-12E
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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	30,199,900	13,540,811	8,876,861	7,782,228	30,199,900	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
	TOTAL ACCOUNT	36,463,109	13,792,553	9,269,309	8,647,073	31,708,935	2,581,300	1,012,415	1,068,655	4,662,370	43,834	47,970	91,804
	397XXX Communication Equipment												
99	ED-WA / ID / AN	49,034,762	12,625,694	6,590,533	29,818,535	49,034,762	0	0	0	0	0	0	0
99	GD-WA / ID / AN	894,618	0	0	0	0	602,220	290,445	1,953	894,618	0	0	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	84,326,998	0	0	59,614,971	59,614,971	0	0	17,057,665	17,057,665	0	7,654,362	7,654,362
9	CD-WA / ID / AN	18,919,839	10,354,489	2,881,344	1,460,719	14,696,552	2,975,526	828,000	419,761	4,223,287	0	0	0
	TOTAL ACCOUNT	154,174,141	22,980,183	9,471,877	90,894,225	123,346,285	3,577,746	1,118,445	17,646,612	22,342,803	754,626	7,730,427	8,485,053
	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
	TOTAL ACCOUNT	997,511	0	13,505	769,490	782,995	0	1,914	140,717	142,631	9,092	62,793	71,885
	TOTAL GENERAL PLANT	636,001,593	89,450,661	42,345,025	323,340,007	455,135,693	52,075,588	8,091,385	78,208,297	138,375,270	11,497,774	30,992,856	42,490,630

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	ELECTRIC			GAS NORTH				OREGON GAS			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,739	319,716	0	11,645,023	11,964,739	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	0
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	425,951
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	564,816
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	0
		TOTAL ACCOUNT	20,601,352	319,716	0	16,194,754	16,514,470	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	25,837,980	2,694,680	0	23,143,300	25,837,980	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	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	138,976
7		CD-AA	139,261,851	0	0	98,451,166	98,451,166	0	0	28,169,887	28,169,887	0	12,640,798	12,640,798
9		CD-WA / ID / AN	766,480	129,481	0	465,906	595,387	37,208	0	133,885	171,093	0	0	0
		TOTAL ACCOUNT	166,310,835	2,824,161	0	122,060,372	124,884,533	37,208	0	28,609,320	28,646,528	0	12,779,774	12,779,774
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	2,232,994	0	0	2,232,994	2,232,994	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	11,499,384	0	0	8,129,490	8,129,490	0	0	2,326,095	2,326,095	0	1,043,799	1,043,799
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	13,732,378	0	0	10,362,484	10,362,484	0	0	2,326,095	2,326,095	0	1,043,799	1,043,799
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,169,453	0	0	7,169,453	7,169,453	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	7,169,453	0	0	7,169,453	7,169,453	0	0	0	0	0	0	0
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
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	8,110,936	0	0	5,734,026	5,734,026	0	0	1,640,680	1,640,680	0	736,230	736,230
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	8,209,380	0	0	5,832,470	5,832,470	0	0	1,640,680	1,640,680	0	736,230	736,230
		TOTAL	365,908,374	19,358,641	0	253,185,124	272,543,765	5,207,995	771,517	60,077,813	66,057,325	425,951	26,881,333	27,307,284

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(77,441,274)	(54,747,109)	(15,664,821)	(7,029,344)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(854,521)	(663,775)	(190,746)	0
7	282919 CD-AA	(4,074,340)	(2,880,355)	(824,157)	(369,828)
7	283750 CD-AA	399,976	282,763	80,907	36,306
	Total	(81,970,159)	(58,008,476)	(16,598,817)	(7,362,866)

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
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
	Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1 151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1 151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4 154100 Plant Materials & Oper Supplies	0	0	5,413,731	5,413,731	0	0	0	0	5,413,731
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	1,605	1,605	0	0	0	0	1,605
7/4 154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4 154560 Supply Chain Invoice Price Variance	0	0	158	158	0	0	0	0	158
99 163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99 163999 Investor-Supplied Working Capital	56,687,919	28,692,647	0	85,380,566	56,832,248	27,359,573	(144,329)	1,333,074	0
TOTAL	56,687,919	28,692,647	5,415,494	90,796,060	56,832,248	27,359,573	(144,329)	1,333,074	5,415,494

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%