

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	46,467,326	32,986,434	13,480,892
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>46,467,326</u>	<u>32,986,434</u>	<u>13,480,892</u>
G-APL	Gas Net Adjusted Rate Base	<u>656,947,744</u>	<u>466,804,872</u>	<u>190,142,872</u>
	RATE OF RETURN	<u>7.073%</u>	<u>7.066%</u>	<u>7.090%</u>

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended April 30, 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	<b>100.000%</b>	<b>68.330%</b>	<b>31.670%</b>
2	Input	Number of Customers - AMA Percent	05-01-2021 thru 04-30-2022	265,605 <b>100.000%</b>	174,461 <b>65.684%</b>	91,144 <b>34.316%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	05-01-2021 thru 04-30-2022	12,734,478 <b>100.000%</b>	9,141,055 <b>71.782%</b>	3,593,423 <b>28.218%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accounts 798 - 894		6,294,435	4,488,007	1,806,428
		Direct O & M Accounts 901 - 935		11,759,098	9,962,159	1,796,939
		Total		18,053,533	14,450,166	3,603,367
		Percentage		100.000%	80.041%	19.959%
		Direct Labor				
		Amount: Accounts 798 - 894		6,038,563	4,517,095	1,521,468
		Amount: Accounts 901 - 935		3,014,453	2,145,617	868,836
		Total		9,053,016	6,662,712	2,390,304
		Percentage		100.000%	73.597%	26.403%
		Total Number of Customers		266,537	175,074	91,463
		Percentage		100.000%	65.685%	34.315%
		Total Direct Plant		660,067,126	463,006,964	197,060,162
		Percentage		100.000%	70.145%	29.855%
4		Total Four Factor Allocators Percent		400.000%	289.467%	110.533%
				<b>100.000%</b>	<b>72.367%</b>	<b>27.633%</b>
6	Input	Actual Therms Purchased Percent	05-01-2021 thru 04-30-2022	296,931,982 <b>100.000%</b>	199,141,708 <b>67.066%</b>	97,790,274 <b>32.934%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended April 30, 2022  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

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

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended April 30, 2022  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
Input	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
	<b>Total</b>		<b>142,841,884</b>	<b>121,811,494</b>	<b>21,030,390</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>85.277%</b>	<b>14.723%</b>	<b>0.000%</b>
	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
	<b>Total</b>		<b>79,323,635</b>	<b>66,079,652</b>	<b>13,243,983</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>83.304%</b>	<b>16.696%</b>	<b>0.000%</b>
	Number of Customers at		672,312	405,775	266,537	0
	<b>Percentage</b>		<b>100.000%</b>	<b>60.355%</b>	<b>39.645%</b>	<b>0.000%</b>
	Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
	<b>Percentage</b>		<b>100.000%</b>	<b>81.777%</b>	<b>18.223%</b>	<b>0.000%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>310.713%</b>	<b>89.287%</b>	<b>0.000%</b>
9	<b>Average (CD AN/ID/WA)</b>		<b>100.000%</b>	<b>77.679%</b>	<b>22.321%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021	System 274,289,163 <b>100.000%</b>	Washington 184,035,999 <b>67.096%</b>	Idaho 90,253,164 <b>32.904%</b>	
11	Book Depreciation Percent	05-01-2021 thru 04-30-2022	28,991,010 <b>100.000%</b>	20,617,130 <b>71.116%</b>	8,373,880 <b>28.884%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	04-01-2021 thru 04-30-2022	772,541,198 <b>100.000%</b>	546,053,336 <b>70.683%</b>	226,487,862 <b>29.317%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	04-01-2021 thru 04-30-2022	95,931,236 <b>100.000%</b>	77,396,280 <b>80.679%</b>	18,534,956 <b>19.321%</b>	
14	Net Allocated Schedule M's - AMA Percent	05-01-2021 thru 04-30-2022	-49,408,722 <b>100.000%</b>	-34,708,049 <b>70.247%</b>	-14,700,673 <b>29.753%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>REVENUES</b>											
<b>SALES OF GAS:</b>											
99	480000	Residential	169,387,083	0	169,387,083	119,575,004	0	119,575,004	49,812,079	0	49,812,079
99	4812XX	Commercial - Firm & Interruptible	78,414,096	0	78,414,096	56,812,732	0	56,812,732	21,601,364	0	21,601,364
99	4813XX	Industrial-Firm	2,875,227	0	2,875,227	1,756,607	0	1,756,607	1,118,620	0	1,118,620
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	386,275	0	386,275	355,968	0	355,968	30,307	0	30,307
99	499XXX	Unbilled Revenue	3,488,090	0	3,488,090	2,588,807	0	2,588,807	899,283	0	899,283
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>254,550,771</b>	<b>0</b>	<b>254,550,771</b>	<b>181,089,118</b>	<b>0</b>	<b>181,089,118</b>	<b>73,461,653</b>	<b>0</b>	<b>73,461,653</b>
<b>OTHER OPERATING REVENUES:</b>											
99	483XXX	Sales for Resale	75,552,117	0	75,552,117	50,386,061	0	50,386,061	25,166,056	0	25,166,056
4	488000	Miscellaneous Service Revenues	7,268	0	7,268	2,400	0	2,400	4,868	0	4,868
99	4893XX	Transportation Revenues	5,634,975	0	5,634,975	5,050,716	0	5,050,716	584,259	0	584,259
99	493000	Rent from Gas Property	1,000	0	1,000	974	0	974	26	0	26
4	495XXX	Other Gas Revenues	7,821,779	583,704	8,405,483	5,349,219	422,409	5,771,628	2,472,560	161,295	2,633,855
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
<b>TOTAL OTHER OPERATING REVENUES</b>			<b>89,017,139</b>	<b>583,704</b>	<b>89,600,843</b>	<b>60,789,370</b>	<b>422,409</b>	<b>61,211,779</b>	<b>28,227,769</b>	<b>161,295</b>	<b>28,389,064</b>
<b>TOTAL GAS REVENUES</b>			<b>343,567,910</b>	<b>583,704</b>	<b>344,151,614</b>	<b>241,878,488</b>	<b>422,409</b>	<b>242,300,897</b>	<b>101,689,422</b>	<b>161,295</b>	<b>101,850,717</b>
<b>PRODUCTION EXPENSES:</b>											
G-804	804/805	City Gate Purchases	173,564,116	0	173,564,116	115,436,810	0	115,436,810	58,127,306	0	58,127,306
99	808XXX	Net Natural Gas Storage Transactions	4,423	0	4,423	594,623	0	594,623	(590,200)	0	(590,200)
99	811000	Gas Used for Products Extraction	(812,842)	0	(812,842)	(541,268)	0	(541,268)	(271,574)	0	(271,574)
10	813000	Other Gas Expenses	201,604	851,174	1,052,778	201,604	571,104	772,708	0	280,070	280,070
99	813010	Gas Technology Institute (GTI) Expenses	122,194	0	122,194	84,575	0	84,575	37,619	0	37,619
<b>TOTAL PRODUCTION EXPENSES</b>			<b>173,079,495</b>	<b>851,174</b>	<b>173,930,669</b>	<b>115,776,344</b>	<b>571,104</b>	<b>116,347,448</b>	<b>57,303,151</b>	<b>280,070</b>	<b>57,583,221</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>											
1	814000	Supervision & Engineering	0	1,335	1,335	0	912	912	0	423	423
1	824000	Other Expenses	0	824,156	824,156	0	563,146	563,146	0	261,010	261,010
1	837000	Other Equipment	0	1,739,119	1,739,119	0	1,188,340	1,188,340	0	550,779	550,779
<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>			<b>0</b>	<b>2,564,610</b>	<b>2,564,610</b>	<b>0</b>	<b>1,752,398</b>	<b>1,752,398</b>	<b>0</b>	<b>812,212</b>	<b>812,212</b>
G-DEPX		Depreciation Expense-Underground Storage	0	701,642	701,642	0	479,432	479,432	0	222,210	222,210
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	308,739	308,739	0	210,961	210,961	0	97,778	97,778
<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>			<b>0</b>	<b>1,010,381</b>	<b>1,010,381</b>	<b>0</b>	<b>690,393</b>	<b>690,393</b>	<b>0</b>	<b>319,988</b>	<b>319,988</b>
<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>			<b>0</b>	<b>3,574,991</b>	<b>3,574,991</b>	<b>0</b>	<b>2,442,791</b>	<b>2,442,791</b>	<b>0</b>	<b>1,132,200</b>	<b>1,132,200</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	735,150	1,443,643	2,178,793	596,116	1,036,276	1,632,392	139,034	407,367	546,401
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,125,793	961,981	4,087,774	2,048,016	690,529	2,738,545	1,077,777	271,452	1,349,229
3	875000 Measuring & Reg Sta Exp-General	161,595	0	161,595	112,029	0	112,029	49,566	0	49,566
3	876000 Measuring & Reg Sta Exp-Industrial	4,518	0	4,518	3,361	0	3,361	1,157	0	1,157
3	877000 Measuring & Reg Sta Exp-City Gate	97,614	0	97,614	46,830	0	46,830	50,784	0	50,784
3	878000 Meter & House Regulator Expenses	678,244	0	678,244	427,708	0	427,708	250,536	0	250,536
3	879000 Customer Installation Expenses	1,513,081	61,995	1,575,076	977,852	44,501	1,022,353	535,229	17,494	552,723
3	880000 Other Expenses	1,418,085	424,430	1,842,515	1,157,836	304,664	1,462,500	260,249	119,766	380,015
3	881000 Rents	0	(6,163)	(6,163)	0	(4,424)	(4,424)	0	(1,739)	(1,739)
	MAINTENANCE									
3	885000 Supervision & Engineering	31,976	3,586	35,562	10,275	2,574	12,849	21,701	1,012	22,713
3	887000 Mains	1,246,919	0	1,246,919	979,757	0	979,757	267,162	0	267,162
3	889000 Measuring & Reg Sta Exp-General	243,198	37,422	280,620	197,661	26,862	224,523	45,537	10,560	56,097
3	890000 Measuring & Reg Sta Exp-Industrial	21,463	2,958	24,421	13,694	2,123	15,817	7,769	835	8,604
3	891000 Measuring & Reg Sta Exp-City Gate	59,572	9,058	68,630	37,915	6,502	44,417	21,657	2,556	24,213
3	892000 Services	1,874,516	(11)	1,874,505	1,567,045	(8)	1,567,037	307,471	(3)	307,468
3	893000 Meters & House Regulators	1,521,822	667,432	2,189,254	964,767	479,096	1,443,863	557,055	188,336	745,391
3	894000 Other Equipment	932	175,683	176,615	194	126,109	126,303	738	49,574	50,312
	TOTAL DISTRIBUTION OPERATING EXP	12,734,478	3,782,014	16,516,492	9,141,056	2,714,804	11,855,860	3,593,422	1,067,210	4,660,632
G-DEPX	Depreciation Expense-Distribution	21,580,931	57,423	21,638,354	14,946,554	38,511	14,985,065	6,634,377	18,912	6,653,289
G-OTX	Taxes Other Than FIT	19,023,316	0	19,023,316	16,180,524	0	16,180,524	2,842,792	0	2,842,792
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	40,604,247	57,423	40,661,670	31,127,078	38,511	31,165,589	9,477,169	18,912	9,496,081
	TOTAL DISTRIBUTION EXPENSES	53,338,725	3,839,437	57,178,162	40,268,134	2,753,315	43,021,449	13,070,591	1,086,122	14,156,713

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For Twelve Months Ended April 30, 2022	
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AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	103,197	103,197	0	67,784	67,784	0	35,413	35,413
2	902000	Meter Reading Expenses	353,872	83,428	437,300	243,631	54,799	298,430	110,241	28,629	138,870
2	903XXX	Customer Records & Collection Expenses	407,261	4,450,784	4,858,045	185,808	2,923,453	3,109,261	221,453	1,527,331	1,748,784
2	904000	Uncollectible Accounts	1,064,530	0	1,064,530	823,330	0	823,330	241,200	0	241,200
2	905000	Misc Customer Accounts	0	71,367	71,367	0	46,877	46,877	0	24,490	24,490
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>1,825,663</b>	<b>4,708,776</b>	<b>6,534,439</b>	<b>1,252,769</b>	<b>3,092,913</b>	<b>4,345,682</b>	<b>572,894</b>	<b>1,615,863</b>	<b>2,188,757</b>	
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	11,005,233	68,763	11,073,996	9,468,463	45,166	9,513,629	1,536,770	23,597	1,560,367
2	909000	Advertising	46,187	343,440	389,627	37,904	225,585	263,489	8,283	117,855	126,138
2	910000	Misc Customer Service & Info Exp	0	163,802	163,802	0	107,592	107,592	0	56,210	56,210
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>11,051,420</b>	<b>576,005</b>	<b>11,627,425</b>	<b>9,506,367</b>	<b>378,343</b>	<b>9,884,710</b>	<b>1,545,053</b>	<b>197,662</b>	<b>1,742,715</b>	
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	
2	913000	Advertising	0	0	0	0	0	0	0	0	
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	
<b>TOTAL SALES EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	132,761	9,418,330	9,551,091	93,731	6,815,763	6,909,494	39,030	2,602,567	2,641,597
4	921000	Office Supplies & Expenses	653	1,217,361	1,218,014	653	880,968	881,621	0	336,393	336,393
4	922000	Admin. Expenses Transferred - Credit	0	(16,610)	(16,610)	0	(12,020)	(12,020)	0	(4,590)	(4,590)
4	923000	Outside Services Employed	159,253	3,445,449	3,604,702	87,456	2,493,368	2,580,824	71,797	952,081	1,023,878
4	924000	Property Insurance Premium	0	508,931	508,931	0	368,298	368,298	0	140,633	140,633
4	925XXX	Injuries and Damages	19,179	1,417,718	1,436,897	14,258	1,025,960	1,040,218	4,921	391,758	396,679
4	926XXX	Employee Pensions and Benefits	2,055,654	4,890,671	6,946,325	1,531,067	3,539,232	5,070,299	524,587	1,351,439	1,876,026
4	928000	Regulatory Commission Expenses	687,064	203,858	890,922	514,749	147,526	662,275	172,315	56,332	228,647
4	930000	Miscellaneous General Expenses	29,640	1,264,145	1,293,785	23,039	914,824	937,863	6,601	349,321	355,922
4	931000	Rents	0	128,397	128,397	0	92,917	92,917	0	35,480	35,480
4	935000	Maintenance of General Plant	681,416	3,111,967	3,793,383	589,805	2,252,037	2,841,842	91,611	859,930	951,541
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>		<b>3,765,620</b>	<b>25,590,217</b>	<b>29,355,837</b>	<b>2,854,758</b>	<b>18,518,873</b>	<b>21,373,631</b>	<b>910,862</b>	<b>7,071,344</b>	<b>7,982,206</b>	



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX Depreciation Expense-General Plant	1,752,067	4,898,946	6,651,013	1,607,412	3,545,220	5,152,632	144,655	1,353,726	1,498,381
G-AMTX Amortization Expense - General Plant - 303000	39,627	86,090	125,717	24,856	62,301	87,157	14,771	23,789	38,560
G-AMTX Amortization Expense - Misc IT Intangible Plant - 3	829,968	8,888,662	9,718,630	829,970	6,432,458	7,262,428	(2)	2,456,204	2,456,202
G-AMTX Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025 WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229 Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230 Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302 Amortization WA Excess Natural Gas Line Extensi	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99 407305 Natural Gas Depreciation Study Deferral	162,593	0	162,593	0	0	0	162,593	0	162,593
99 407306 Regulatory Debit - AMI Amortization	547,614	0	547,614	547,614	0	547,614	0	0	0
99 407307 Regulatory Debit - Existing Meters Deferral Amorti	208,486	0	208,486	208,486	0	208,486	0	0	0
99 407311 Regulatory Debit - AFUDC Amortization	54,183	238,874	293,057	42,728	168,843	211,571	11,455	70,031	81,486
99 407314 Regulatory Debit - FISERVE Amortization	655,767	0	655,767	550,211	0	550,211	105,556	0	105,556
99 407319 AFUDC Equity DFIT Deferral	40,813	0	40,813	0	0	0	40,813	0	40,813
99 407332 Existing Meters/ERTs Excess Depreciation Deferr	69,428	0	69,428	69,428	0	69,428	0	0	0
99 407335 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347 COVID-19 Deferred Costs	166,637	0	166,637	121,504	0	121,504	45,133	0	45,133
99 407368 Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407407 Reg. Credits-Amortization Depreciation Benefit	(761,331)	0	(761,331)	0	0	0	(761,331)	0	(761,331)
99 407414 Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407419 Amortization AFUDC Equity Tax Credit	(762,998)	0	(762,998)	(429,113)	0	(429,113)	(333,885)	0	(333,885)
99 407425 WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436 Regulatory Deferral - AMI	(1,389,824)	0	(1,389,824)	(1,389,824)	0	(1,389,824)	0	0	0
99 407447 Regulatory Deferral - COVID-19	(1,141,292)	0	(1,141,292)	(1,096,724)	0	(1,096,724)	(44,568)	0	(44,568)
99 407468 Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493 Amortization - 2015 Remand Refund	(851)	0	(851)	(851)	0	(851)	0	0	0
G-OTX Taxes Other Than FIT--A&G	577,662	1,312,611	1,890,273	422,655	949,897	1,372,552	155,007	362,714	517,721
TOTAL A&G DEPR/AMRT/NON-FIT TAXES	3,183,192	15,425,183	18,608,375	3,642,995	11,158,719	14,801,714	(459,803)	4,266,464	3,806,661
TOTAL ADMIN & GENERAL EXPENSES	6,948,812	41,015,400	47,964,212	6,497,753	29,677,592	36,175,345	451,059	11,337,808	11,788,867
TOTAL EXPENSES BEFORE FIT	246,244,115	54,565,783	300,809,898	173,301,367	38,916,058	212,217,425	72,942,748	15,649,725	88,592,473
NET OPERATING INCOME (LOSS) BEFORE FIT			43,341,716			30,083,472			13,258,244
G-FIT FEDERAL INCOME TAX			(5,585,692)			(3,639,350)			(1,946,342)
G-FIT DEFERRED FEDERAL INCOME TAX			2,460,082			736,388			1,723,694
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			46,467,326			32,986,434			13,480,892

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers - AMA	100.000%	65.684%	34.316%
G-ALL 3	Direct Distribution Operating Expense	100.000%	71.782%	28.218%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL 10	Actual Annual Throughput	100.000%	67.096%	32.904%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12A</b>
For Twelve Months Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	63,355	505,425	568,780	63,355	365,761	429,116	0	139,664	139,664
4	495028	Deferred Exchange Reservation	5,625,001	0	5,625,001	3,729,938	0	3,729,938	1,895,063	0	1,895,063
4	495100	Entitlement Penalties	0	78,279	78,279	0	56,648	56,648	0	21,631	21,631
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	1,672,000	0	1,672,000	1,838,521	0	1,838,521	(166,521)	0	(166,521)
4	495329	Amortization Res Decoupling Deferral	(653,209)	0	(653,209)	(1,025,002)	0	(1,025,002)	371,793	0	371,793
4	495338	Non-Res Decoupling Deferred Rev	1,405,928	0	1,405,928	1,174,768	0	1,174,768	231,160	0	231,160
4	495339	Amortization Non-Res Decoupling	(291,295)	0	(291,295)	(432,361)	0	(432,361)	141,066	0	141,066
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			7,821,780	583,704	8,405,484	5,349,219	422,409	5,771,628	2,472,561	161,295	2,633,856

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12A</b>
For Twelve Months Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	180,525,391	0	180,525,391	120,329,297	0	120,329,297	60,196,094	0	60,196,094
1	804001	Pipeline Demand Costs	27,248,499	0	27,248,499	18,682,833	0	18,682,833	8,565,666	0	8,565,666
1	804002	Transport Variable Charges	278,865	0	278,865	190,974	0	190,974	87,891	0	87,891
6	804010	Gas Costs - Fixed Hedge	330,046	0	330,046	215,052	0	215,052	114,994	0	114,994
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	429,228	0	429,228	285,599	0	285,599	143,629	0	143,629
6	804018	Merchandise Processing Fee	131,692	0	131,692	87,292	0	87,292	44,400	0	44,400
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	(20,722,926)	0	(20,722,926)	(13,819,769)	0	(13,819,769)	(6,903,157)	0	(6,903,157)
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	9,312,606	0	9,312,606	6,091,346	0	6,091,346	3,221,260	0	3,221,260
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	4,146,353	0	4,146,353	3,300,002	0	3,300,002	846,351	0	846,351
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(28,115,638)	0	(28,115,638)	(19,925,816)	0	(19,925,816)	(8,189,822)	0	(8,189,822)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>173,564,116</b>	<b>0</b>	<b>173,564,116</b>	<b>115,436,810</b>	<b>0</b>	<b>115,436,810</b>	<b>58,127,306</b>	<b>0</b>	<b>58,127,306</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	67.066%	32.934%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	123,072	68,763	191,835	72,748	45,166	117,914	50,324	23,597	73,921
99	908600	Public Purpose Tariff Rider Expense Offset	10,609,268	0	10,609,268	9,141,893	0	9,141,893	1,467,375	0	1,467,375
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 Unbillec	148,683	0	148,683	129,612	0	129,612	19,071	0	19,071
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			11,005,233	68,763	11,073,996	9,468,463	45,166	9,513,629	1,536,770	23,597	1,560,367

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.684%	34.316%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended April 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.79%	54.79%
2	Cost of Debt		4.663%	4.637%
	Total Cost of Debt		2.555%	2.541%
	Total Weighted Cost		2.555%	2.541%
G-APL	Net Rate Base	656,947,744	466,804,872	190,142,872
	Interest Deduction for FIT Calculation	16,758,394	11,926,864	4,831,530
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12A</b>
For Twelve Months Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	344,151,614	242,300,897	101,850,717
G-OPS	Operating & Maintenance Expense	240,529,472	165,559,729	74,969,743
G-OPS	Book Deprec/Amort and Reg Amortizations	39,058,098	28,893,659	10,164,439
G-OTX	Taxes Other than FIT	21,222,328	17,764,037	3,458,291
	Net Operating Income Before FIT	43,341,716	30,083,472	13,258,244
G-INT	Less: Interest Expense	16,758,394	11,926,864	4,831,530
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,841)	0	(4,841)
G-SCM	Schedule M Adjustments	(53,177,014)	(35,486,845)	(17,690,169)
	Taxable Net Operating Income	(26,598,533)	(17,330,237)	(9,268,296)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,585,692)	(3,639,350)	(1,946,342)
G-DTE	Deferred FIT	8,735,595	6,137,084	2,598,511
G-DTE	Customer Tax Credit Amortization	(6,275,513)	(5,400,696)	(874,817)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(3,125,610)	(2,902,962)	(222,648)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>		<b>G-SCM-12A</b>
For Twelve Months Ended April 30, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	24,202,593	14,632,764	38,835,357	17,408,792	10,557,923	27,966,715	6,793,801	4,074,841	10,868,642
12	997001	Contributions In Aid of Construction	0	1,506,017	1,506,017	0	1,064,498	1,064,498	0	441,519	441,519
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	640,759	640,759	0	452,908	452,908	0	187,851	187,851
99	997010	Deferred Gas Credit and Refunds	(23,969,285)	0	(23,969,285)	(16,625,814)	0	(16,625,814)	(7,343,471)	0	(7,343,471)
12	997016	Redemption Expense Amortization	0	77,887	77,887	0	55,053	55,053	0	22,834	22,834
99	997018	DSM Tariff Rider	(2,463,953)	105	(2,463,848)	(1,500,529)	74	(1,500,455)	(963,424)	31	(963,393)
12	997020	FAS87 Current Pension Accrual	0	(2,249,834)	(2,249,834)	0	(1,590,250)	(1,590,250)	0	(659,584)	(659,584)
12	997027	Customer Uncollectibles	580,029	(1,091,583)	(511,554)	712,315	(771,564)	(59,249)	(132,286)	(320,019)	(452,305)
99	997031	Decoupling Mechanism	(2,133,423)	0	(2,133,423)	(1,555,926)	0	(1,555,926)	(577,497)	0	(577,497)
12	997032	Interest Rate Swaps	0	(6,042,051)	(6,042,051)	0	(4,270,703)	(4,270,703)	0	(1,771,348)	(1,771,348)
12	997035	Leases	0	16,581	16,581	0	11,999	11,999	0	4,582	4,582
12	997048	AFUDC	0	(324,406)	(324,406)	0	(229,300)	(229,300)	0	(95,106)	(95,106)
12	997049	Tax Depreciation	0	(37,843,387)	(37,843,387)	0	(26,748,841)	(26,748,841)	0	(11,094,546)	(11,094,546)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	148,683	0	148,683	129,612	0	129,612	19,071	0	19,071
12	997080	Book Transportation Depreciation	0	3,100,941	3,100,941	0	2,191,838	2,191,838	0	909,103	909,103
12	997081	Deferred Compensation	0	(73,217)	(73,217)	0	(51,752)	(51,752)	0	(21,465)	(21,465)
4	997082	Meal Disallowances	0	11,444	11,444	0	8,282	8,282	0	3,162	3,162
12	997083	Paid Time Off	0	122,363	122,363	0	86,490	86,490	0	35,873	35,873
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(9,800,000)	(9,800,000)	0	(6,926,934)	(6,926,934)	0	(2,873,066)	(2,873,066)
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	(564,296)	0	(564,296)	(564,296)	0	(564,296)	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	655,767	0	655,767	550,211	0	550,211	105,556	0	105,556
12	997111	Capitalized Transportation	0	(67,034)	(67,034)	0	(47,382)	(47,382)	0	(19,652)	(19,652)
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	82,175	82,175	0	34,084	34,084
12	997115	AFUDC Equity DFIR Deferral	(722,186)	0	(722,186)	(429,113)	0	(429,113)	(293,073)	0	(293,073)
12	997118	Depreciation Study Deferral	(598,738)	0	(598,738)	0	0	0	(598,738)	0	(598,738)
12	997119	AFUDC Tax CPI	0	652,515	652,515	0	461,217	461,217	0	191,298	191,298
12	997120	Transportation Tax Disallowance	0	24,657	24,657	0	17,428	17,428	0	7,229	7,229
12	997125	COVID-19	(1,038,124)	0	(1,038,124)	(1,038,689)	0	(1,038,689)	565	0	565
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	(300,317)	(300,317)	0	(124,562)	(124,562)
12	997128	Meters Expensed	0	(6,985,721)	(6,985,721)	0	(4,937,717)	(4,937,717)	0	(2,048,004)	(2,048,004)
12	997129	Mixed Service Costs (IDD#5)	0	(5,400,000)	(5,400,000)	0	(3,816,882)	(3,816,882)	0	(1,583,118)	(1,583,118)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>(3,768,290)</b>	<b>(49,408,724)</b>	<b>(53,177,014)</b>	<b>(778,794)</b>	<b>(34,708,051)</b>	<b>(35,486,845)</b>	<b>(2,989,496)</b>	<b>(14,700,673)</b>	<b>(17,690,169)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers - AMA	100.000%	65.684%	34.316%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	67.066%	32.934%
G-ALL	11	Book Depreciation	100.000%	71.116%	28.884%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.683%	29.317%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	
For Twelve Months Ended April 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	4,989,609	3,526,805	1,462,804
99	410100	Deferred Federal Income Tax Exp	6,295,983	4,403,687	1,892,296
		<b>SUBTOTAL</b>	<b>11,285,592</b>	<b>7,930,492</b>	<b>3,355,100</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,227,739)	(2,281,443)	(946,296)
99	411100	Deferred Federal Income Tax Exp	(858,496)	(584,634)	(273,862)
		<b>SUBTOTAL</b>	<b>(4,086,235)</b>	<b>(2,866,077)</b>	<b>(1,220,158)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,536,238	1,072,669	463,569
		<b>SUBTOTAL</b>	<b>1,536,238</b>	<b>1,072,669</b>	<b>463,569</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>8,735,595</b>	<b>6,137,084</b>	<b>2,598,511</b>
99	411193	Customer Tax Credit Amortization	(6,275,513)	(5,400,696)	(874,817)
		<b>SUBTOTAL</b>	<b>(6,275,513)</b>	<b>(5,400,696)</b>	<b>(874,817)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.683%	29.317%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12A</b>
For Twelve Months Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	308,739	308,739	0	210,961	210,961	0	97,778	97,778
		TOTAL UNDERGROUND STORAGE TAX	0	308,739	308,739	0	210,961	210,961	0	97,778	97,778
		DISTRIBUTION									
99	408110	State Excise Tax	6,944,378	0	6,944,378	6,944,378	0	6,944,378	0	0	0
99	408120	Municipal Occupation & License Tax	7,294,855	0	7,294,855	6,033,985	0	6,033,985	1,260,870	0	1,260,870
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	4,801,589	0	4,801,589	3,201,941	0	3,201,941	1,599,648	0	1,599,648
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	(4,851)	0	(4,851)	0	0	0	(4,851)	0	(4,851)
		TOTAL DISTRIBUTION TAX	19,023,316	0	19,023,316	16,180,524	0	16,180,524	2,842,792	0	2,842,792
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	577,662	1,312,611	1,890,273	422,655	949,897	1,372,552	155,007	362,714	517,721
		TOTAL A&G TAX	577,662	1,312,611	1,890,273	422,655	949,897	1,372,552	155,007	362,714	517,721
		TOTAL TAXES OTHER THAN FIT	19,600,978	1,621,350	21,222,328	16,603,179	1,160,858	17,764,037	2,997,799	460,492	3,458,291

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 April 30, 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
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
4	303000	Misc Intangible Plant (303000)	1,794,113	1,302,012	3,096,125	1,022,396	942,227	1,964,623	771,717	359,785	1,131,502
4	3031XX	Misc Intangible IT Plant (3031XX)	4,163,024	58,374,100	62,537,124	4,163,102	42,243,584	46,406,686	(78)	16,130,516	16,130,438
<b>TOTAL INTANGIBLE PLANT</b>			<b>5,957,137</b>	<b>59,676,112</b>	<b>65,633,249</b>	<b>5,185,498</b>	<b>43,185,811</b>	<b>48,371,309</b>	<b>771,639</b>	<b>16,490,301</b>	<b>17,261,940</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
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	2,360,259	2,360,259	0	1,612,765	1,612,765	0	747,494	747,494
1	352XXX	Wells	0	22,987,631	22,987,631	0	15,707,448	15,707,448	0	7,280,183	7,280,183
1	353000	Lines	0	2,059,077	2,059,077	0	1,406,967	1,406,967	0	652,110	652,110
1	354000	Compressor Station Equipment	0	14,876,015	14,876,015	0	10,164,781	10,164,781	0	4,711,234	4,711,234
1	355000	Measuring & Regulating Equipment	0	1,484,689	1,484,689	0	1,014,488	1,014,488	0	470,201	470,201
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,498,488	2,498,488	0	1,707,217	1,707,217	0	791,271	791,271
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>48,103,305</b>	<b>48,103,305</b>	<b>0</b>	<b>32,901,796</b>	<b>32,901,796</b>	<b>0</b>	<b>15,201,509</b>	<b>15,201,509</b>
<b>DISTRIBUTION PLANT:</b>											
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	643,980	0	643,980	489,249	0	489,249	154,731	0	154,731
6	375000	Structures & Improvements	1,538,004	0	1,538,004	890,125	0	890,125	647,879	0	647,879
6	376000	Mains	429,407,090	2,518,629	431,925,719	285,637,381	1,689,144	287,326,525	143,769,709	829,485	144,599,194
6	378000	Measuring & Reg Station Equip-General	7,081,828	0	7,081,828	4,546,853	0	4,546,853	2,534,975	0	2,534,975
6	379000	Measuring & Reg Station Equip-City Gate	6,513,049	0	6,513,049	1,902,114	0	1,902,114	4,610,935	0	4,610,935
6	380000	Services	315,721,131	0	315,721,131	216,929,602	0	216,929,602	98,791,529	0	98,791,529
6	381XXX	Meters	110,395,921	0	110,395,921	78,469,458	0	78,469,458	31,926,463	0	31,926,463
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	4,021,399	0	4,021,399	2,972,782	0	2,972,782	1,048,617	0	1,048,617
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>875,410,997</b>	<b>2,518,629</b>	<b>877,929,626</b>	<b>591,901,489</b>	<b>1,689,144</b>	<b>593,590,633</b>	<b>283,509,508</b>	<b>829,485</b>	<b>284,338,993</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	3,368,456	2,560,135	5,928,591	3,270,859	1,852,693	5,123,552	97,597	707,442	805,039
4	390XXX	Structures & Improvements	30,031,861	28,246,369	58,278,230	28,304,777	20,441,050	48,745,827	1,727,084	7,805,319	9,532,403
4	391XXX	Office Furniture & Equipment	1,406,488	15,646,329	17,052,817	1,404,321	11,322,779	12,727,100	2,167	4,323,550	4,325,717
4	392XXX	Transportation Equipment	13,744,136	4,998,936	18,743,072	10,535,849	3,617,580	14,153,429	3,208,287	1,381,356	4,589,643
4	393000	Stores Equipment	365,693	1,035,801	1,401,494	310,841	749,578	1,060,419	54,852	286,223	341,075
4	394000	Tools, Shop & Garage Equipment	3,069,166	7,511,092	10,580,258	2,501,440	5,435,552	7,936,992	567,726	2,075,540	2,643,266
4	395XXX	Laboratory Equipment	106,130	550,066	656,196	106,130	398,066	504,196	0	152,000	152,000
4	396XXX	Power Operated Equipment	3,639,892	1,068,654	4,708,546	2,632,627	773,353	3,405,980	1,007,265	295,301	1,302,566
4	397XXX	Communications Equipment	4,623,220	17,190,766	21,813,986	3,480,606	12,440,442	15,921,048	1,142,614	4,750,324	5,892,938
4	398000	Miscellaneous Equipment	1,914	140,101	142,015	0	101,387	101,387	1,914	38,714	40,628
<b>TOTAL GENERAL PLANT</b>			<b>60,356,956</b>	<b>78,948,249</b>	<b>139,305,205</b>	<b>52,547,450</b>	<b>57,132,480</b>	<b>109,679,930</b>	<b>7,809,506</b>	<b>21,815,769</b>	<b>29,625,275</b>

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended April 30, 2022  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-12A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	941,725,090	189,246,295	1,130,971,385	649,634,437	134,909,231	784,543,668	292,090,653	54,337,064	346,427,717
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,366,536)	(18,366,536)	0	(12,549,854)	(12,549,854)	0	(5,816,682)	(5,816,682)
G-ADEP		Distribution Plant	(263,708,661)	(1,956,431)	(265,665,092)	(169,221,880)	(1,312,100)	(170,533,980)	(94,486,781)	(644,331)	(95,131,112)
G-ADEP		General Plant	(17,758,697)	(25,615,272)	(43,373,969)	(13,746,646)	(18,537,004)	(32,283,650)	(4,012,051)	(7,078,268)	(11,090,319)
		TOTAL ACCUMULATED DEPRECIATION	(281,467,358)	(45,938,239)	(327,405,597)	(182,968,526)	(32,398,958)	(215,367,484)	(98,498,832)	(13,539,281)	(112,038,113)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(429,170)	(950,816)	(1,379,986)	(286,552)	(688,077)	(974,629)	(142,618)	(262,739)	(405,357)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,516,181)	(27,128,422)	(29,644,603)	(2,516,196)	(19,632,025)	(22,148,221)	15	(7,496,397)	(7,496,382)
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	(2,945,351)	(28,079,238)	(31,024,589)	(2,802,748)	(20,320,102)	(23,122,850)	(142,603)	(7,759,136)	(7,901,739)
		TOTAL ACCUMULATED DEPR/AMORT	(284,412,709)	(74,017,477)	(358,430,186)	(185,771,274)	(52,719,060)	(238,490,334)	(98,641,435)	(21,298,417)	(119,939,852)
		NET GAS UTILITY PLANT before DFIT	657,312,381	115,228,818	772,541,199	463,863,163	82,190,171	546,053,334	193,449,218	33,038,647	226,487,865
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,245,480)	(103,245,480)	0	(72,977,003)	(72,977,003)	0	(30,268,477)	(30,268,477)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(16,472,263)	(16,472,263)	0	(11,917,273)	(11,917,273)	0	(4,554,990)	(4,554,990)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(756,935)	(756,935)	0	(547,771)	(547,771)	0	(209,164)	(209,164)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	58,920)	58,920)	0	42,639)	42,639)	0	16,281)	16,281)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(282,918)	(282,918)	0	(199,975)	(199,975)	0	(82,943)	(82,943)
		TOTAL ACCUMULATED DFIT	0	(120,698,676)	(120,698,676)	0	(85,599,383)	(85,599,383)	0	(35,099,293)	(35,099,293)
		NET GAS UTILITY PLANT	657,312,381	(5,469,858)	651,842,523	463,863,163	(3,409,212)	460,453,951	193,449,218	(2,060,646)	191,388,572

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%	67.066%	32.934%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.683%	29.317%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months Ended April 30, 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	657,312,381	(5,469,858)	651,842,523	463,863,163	(3,409,212)	460,453,951	193,449,218	(2,060,646)	191,388,572
	OTHER ADJUSTMENTS:									
4	108121 AMI Existing Meters/ERTs Deferral A/D	(1,540,158)	0	(1,540,158)	(1,540,158)	0	(1,540,158)	0	0	0
4	182332 Regulatory Asset - AFUDC	1,268,920	2,354,763	3,623,683	828,186	1,704,071	2,532,257	440,734	650,692	1,091,426
4	182318 Accumulated Amortization - AFUDC	(232,219)	(771,647)	(1,003,866)	(165,692)	(558,385)	(724,077)	(66,527)	(213,262)	(279,789)
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	14,713,378	14,713,378	0	10,053,651	10,053,651	0	4,659,727	4,659,727
1	164115 Gas Inventory--Clay Basin	0	110,930	110,930	0	80,277	80,277	0	30,653	30,653
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERTs	2,018,840	0	2,018,840	2,018,840	0	2,018,840	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	4,837,249	0	4,837,249	4,837,249	0	4,837,249	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(972,598)	0	(972,598)	(972,598)	0	(972,598)	0	0	0
4	252000 Customer Advances	(1,158)	10	(1,148)	(1,158)	7	(1,151)	0	3	3
99	254393 Regulatory Liability-Customer Tax Credit	(38,411,975)	0	(38,411,975)	(26,537,295)	0	(26,537,295)	(11,874,680)	0	(11,874,680)
99	190393 ADFIT-Customer Tax Credit	8,066,515	0	8,066,515	5,572,832	0	5,572,832	2,493,683	0	2,493,683
99	235199 Customer Deposits	(1,151)	0	(1,151)	(1,151)	0	(1,151)	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	6,818,802	0	6,818,802	6,818,802	0	6,818,802	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,431,948)	0	(1,431,948)	(1,431,948)	0	(1,431,948)	0	0	0
C-WKC	Working Capital	2,547,604	0	2,547,604	1,729,355	0	1,729,355	818,249	0	818,249
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(17,033,277)	22,138,498	5,105,221	(8,844,736)	15,195,657	6,350,921	(8,188,541)	6,942,841	(1,245,700)
	NET RATE BASE	640,279,104	16,668,640	656,947,744	455,018,427	11,786,445	466,804,872	185,260,677	4,882,195	190,142,872

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	3,216,102	3,216,102												
Steam (ED-ID)	4,377,108	4,377,108												
Steam (ED-WA)	11,827,547	11,827,547												
Hydro (ED-AN)	14,811,068	14,811,068												
Other (ED-AN)	10,844,040	10,844,040												
<b>Total Electric Production</b>	<b>45,075,865</b>	<b>45,075,865</b>												
<b>Electric Transmission</b>														
ED-AN	18,137,590	18,137,590												
ED-ID	514,495	514,495												
ED-WA	516,441	516,441												
<b>Total Electric Transmission</b>	<b>19,168,526</b>	<b>19,168,526</b>												
<b>Electric Distribution</b>														
ED-AN	84,585	84,585												
ED-ID	18,657,787	18,657,787												
ED-WA	35,553,126	35,553,126												
<b>Total Electric Distribution</b>	<b>54,295,498</b>	<b>54,295,498</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	701,642		701,642			701,642	701,642		479,432	479,432		222,210	222,210	
GD-OR	123,423			123,423										
<b>Total Gas Underground Storage</b>	<b>825,065</b>		<b>701,642</b>	<b>123,423</b>		<b>701,642</b>	<b>701,642</b>		<b>479,432</b>	<b>479,432</b>		<b>222,210</b>	<b>222,210</b>	
<b>Gas Distribution</b>														
6 GD-AN	57,423		57,423			57,423	57,423		38,511	38,511		18,912	18,912	
GD-ID	6,634,377		6,634,377			6,634,377	6,634,377				6,634,377		6,634,377	
GD-WA	14,946,554		14,946,554			14,946,554	14,946,554	14,946,554		14,946,554				
GD-OR	9,921,354			9,921,354										
<b>Total Gas Distribution</b>	<b>31,559,708</b>		<b>21,638,354</b>	<b>9,921,354</b>		<b>21,580,931</b>	<b>21,638,354</b>		<b>14,946,554</b>	<b>38,511</b>	<b>14,985,065</b>	<b>6,634,377</b>	<b>18,912</b>	<b>6,653,289</b>
<b>General Plant</b>														
ED-AN	2,919,606	2,919,606												
ED-ID	505,179	505,179												
ED-WA	1,138,988	1,138,988												
7,4 CD-AA	22,076,293	15,606,836	4,465,592	2,003,865		4,465,592	4,465,592		3,231,615	3,231,615		1,233,977	1,233,977	
9,4 CD-AN	641,574	498,362	143,212			143,212	143,212		103,638	103,638		39,574	39,574	
9 CD-ID	475,178	369,109	106,069			106,069	106,069				106,069		106,069	
9 CD-WA	2,263,058	1,757,898	505,160			505,160	505,160	505,160		505,160				
8,4 GD-AA	376,234		258,608	117,626		258,608	258,608		187,147	187,147		71,461	71,461	
4 GD-AN	31,534		31,534			31,534	31,534		22,820	22,820		8,714	8,714	
GD-ID	38,586		38,586			38,586	38,586				38,586		38,586	
GD-WA	1,102,252		1,102,252			1,102,252	1,102,252	1,102,252		1,102,252				
GD-OR	203,847			203,847										
<b>Total General Plant</b>	<b>31,772,329</b>	<b>22,795,978</b>	<b>6,651,013</b>	<b>2,325,338</b>		<b>1,752,067</b>	<b>4,898,946</b>	<b>6,651,013</b>	<b>1,607,412</b>	<b>3,545,220</b>	<b>5,152,632</b>	<b>144,655</b>	<b>1,353,726</b>	<b>1,498,381</b>
<b>Total Depreciation Expense</b>	<b>182,696,991</b>	<b>141,335,867</b>	<b>28,991,009</b>	<b>12,370,115</b>		<b>23,332,998</b>	<b>5,658,011</b>	<b>28,991,009</b>	<b>16,553,966</b>	<b>4,063,163</b>	<b>20,617,129</b>	<b>6,779,032</b>	<b>1,594,848</b>	<b>8,373,880</b>

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	67.066%	32.934%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12A</b>
For Twelve Months Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
Franchises (302000) ED-AN	916,119	916,119											
Misc Intangible Plt (303000) ED-AN	258,390	258,390											
<b>Total Production/Transmission</b>	<b>1,174,509</b>	<b>1,174,509</b>											
<b>Distribution</b>													
Franchises (302000) ED-WA	110,074	110,074											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
<b>Total Distribution</b>	<b>115,940</b>	<b>115,940</b>											
<b>General Plant - 303000</b>													
7,4 CD-AA	414,861	293,286	83,918	37,657		83,918	83,918		60,729	60,729		23,189	23,189
9,4 CD-AN	9,729	7,557	2,172			2,172	2,172		1,572	1,572		600	600
GD-ID	14,771		14,771		14,771		14,771				14,771		14,771
GD-WA	24,856		24,856		24,856		24,856	24,856		24,856			
GD-OR	7,901			7,901									
<b>Total General Plant - 303000</b>	<b>472,118</b>	<b>300,843</b>	<b>125,717</b>	<b>45,558</b>	<b>39,627</b>	<b>86,090</b>	<b>125,717</b>	<b>24,856</b>	<b>62,301</b>	<b>87,157</b>	<b>14,771</b>	<b>23,789</b>	<b>38,560</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4 CD-AA	43,495,130	30,748,882	8,798,195	3,948,053		8,798,195	8,798,195		6,366,990	6,366,990		2,431,205	2,431,205
9,4 CD-AN	134,108	104,173	29,935			29,935	29,935		21,663	21,663		8,272	8,272
9,4 CD-ID	(9)	(7)	(2)		(2)		(2)				(2)		(2)
9,4 CD-WA	3,718,170	2,888,200	829,970		829,970		829,970	829,970		829,970			0
ED-AN	4,765,429	4,765,429											
ED-ID	(9)	(9)											
ED-WA	798,644	798,644											
8,4 GD-AA	88,064		60,532	27,532		60,532	60,532		43,805	43,805		16,727	16,727
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>52,999,527</b>	<b>39,305,312</b>	<b>9,718,630</b>	<b>3,975,585</b>	<b>829,968</b>	<b>8,888,662</b>	<b>9,718,630</b>	<b>829,970</b>	<b>6,432,458</b>	<b>7,262,428</b>	<b>(2)</b>	<b>2,456,204</b>	<b>2,456,202</b>
<b>Gas Underground Storage</b>													
1 GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>	<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	423,419	423,419											
GD-OR	0			0									
<b>Total General Plant- 390200, 396200</b>	<b>423,419</b>	<b>423,419</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Total Amortization Expense</b>	<b>55,185,513</b>	<b>41,320,023</b>	<b>9,844,347</b>	<b>4,021,143</b>	<b>869,595</b>	<b>8,974,752</b>	<b>9,844,347</b>	<b>854,826</b>	<b>6,494,759</b>	<b>7,349,585</b>	<b>14,769</b>	<b>2,479,993</b>	<b>2,494,762</b>

Allocation Ratios:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	(74,327,203)	(74,327,203)												
Steam (ED-ID)	(92,756,626)	(92,756,626)												
Steam (ED-WA)	(176,324,546)	(176,324,546)												
Hydro (ED-AN)	(170,863,940)	(170,863,940)												
Other (ED-AN)	(157,363,720)	(157,363,720)												
<b>Total Electric Production</b>	<b>(671,636,035)</b>	<b>(671,636,035)</b>												
<b>Electric Transmission</b>														
ED-AN	(222,635,265)	(222,635,265)												
ED-ID	(10,249,757)	(10,249,757)												
ED-WA	(16,137,671)	(16,137,671)												
<b>Total Electric Transmission</b>	<b>(249,022,693)</b>	<b>(249,022,693)</b>												
<b>Electric Distribution</b>														
ED-AN	(397,511)	(397,511)												
ED-ID	(258,807,376)	(258,807,376)												
ED-WA	(413,996,263)	(413,996,263)												
<b>Total Electric Distribution</b>	<b>(673,201,150)</b>	<b>(673,201,150)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(18,366,536)		(18,366,536)			(18,366,536)	(18,366,536)		(12,549,854)	(12,549,854)		(5,816,682)	(5,816,682)	
GD-OR	(1,496,844)			(1,496,844)										
<b>Total Gas Underground Storage</b>	<b>(19,863,380)</b>		<b>(18,366,536)</b>	<b>(1,496,844)</b>		<b>(18,366,536)</b>	<b>(18,366,536)</b>		<b>(12,549,854)</b>	<b>(12,549,854)</b>		<b>(5,816,682)</b>	<b>(5,816,682)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,956,431)		(1,956,431)			(1,956,431)	(1,956,431)		(1,312,100)	(1,312,100)		(644,331)	(644,331)	
GD-ID	(94,486,781)		(94,486,781)			(94,486,781)	(94,486,781)				(94,486,781)		(94,486,781)	
GD-WA	(169,221,880)		(169,221,880)			(169,221,880)	(169,221,880)	(169,221,880)		(169,221,880)				
GD-OR	(130,418,380)			(130,418,380)										
<b>Total Gas Distribution</b>	<b>(396,083,472)</b>		<b>(265,665,092)</b>	<b>(130,418,380)</b>		<b>(263,708,661)</b>	<b>(1,956,431)</b>	<b>(265,665,092)</b>	<b>(169,221,880)</b>	<b>(1,312,100)</b>	<b>(170,533,980)</b>	<b>(94,486,781)</b>	<b>(644,331)</b>	<b>(95,131,112)</b>
<b>General Plant</b>														
ED-AN	(37,383,149)	(37,383,149)												
ED-ID	(12,674,105)	(12,674,105)												
ED-WA	(23,587,423)	(23,587,423)												
7.4 CD-AA	(91,921,043)	(64,983,581)	(18,593,789)	(8,343,673)		(18,593,789)	(18,593,789)		(13,455,767)	(13,455,767)		(5,138,022)	(5,138,022)	
9.4 CD-AN	(8,042,740)	(6,247,440)	(1,795,300)			(1,795,300)	(1,795,300)		(1,299,205)	(1,299,205)		(496,095)	(496,095)	
9 CD-ID	(7,069,178)	(5,491,196)	(1,577,982)			(1,577,982)	(1,577,982)				(1,577,982)		(1,577,982)	
9 CD-WA	(9,444,100)	(7,335,988)	(2,108,112)			(2,108,112)	(2,108,112)	(2,108,112)		(2,108,112)				
8.4 GD-AA	(2,211,696)		(1,520,231)	(691,465)		(1,520,231)	(1,520,231)		(1,100,146)	(1,100,146)		(420,085)	(420,085)	
4 GD-AN	(3,705,952)		(3,705,952)			(3,705,952)	(3,705,952)		(2,681,886)	(2,681,886)		(1,024,066)	(1,024,066)	
GD-ID	(2,434,069)		(2,434,069)			(2,434,069)	(2,434,069)				(2,434,069)		(2,434,069)	
GD-WA	(11,638,534)		(11,638,534)			(11,638,534)	(11,638,534)	(11,638,534)		(11,638,534)				
GD-OR	(5,336,671)			(5,336,671)										
<b>Total General Plant</b>	<b>(215,448,660)</b>	<b>(157,702,882)</b>	<b>(43,373,969)</b>	<b>(14,371,809)</b>		<b>(17,758,697)</b>	<b>(25,615,272)</b>	<b>(43,373,969)</b>	<b>(13,746,646)</b>	<b>(18,537,004)</b>	<b>(32,283,650)</b>	<b>(4,012,051)</b>	<b>(7,078,268)</b>	<b>(11,090,319)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,225,255,390)</b>	<b>(1,751,562,760)</b>	<b>(327,405,597)</b>	<b>(146,287,033)</b>		<b>(281,467,358)</b>	<b>(45,938,239)</b>	<b>(327,405,597)</b>	<b>(182,968,526)</b>	<b>(32,398,958)</b>	<b>(215,367,484)</b>	<b>(98,498,832)</b>	<b>(13,539,281)</b>	<b>(112,038,113)</b>

**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	67.066%	32.934%

RESULTS OF OPERATIONS
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Twelve Months Ended April 30, 2022
Average of Monthly Averages Basis

Report ID:
<b>G-AAMT-12A</b>

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(14,580,287)	(14,580,287)											
Misc Intangible Plt (303000)	ED-AN	(2,514,378)	(2,514,378)											
<b>Total Production/Transmission</b>		<b>(17,094,665)</b>	<b>(17,094,665)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(280,601)	(280,601)											
Misc Intangible Plt (303000)	ED-WA	(59,294)	(59,294)											
<b>Total Distribution</b>		<b>(339,895)</b>	<b>(339,895)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,552,553)	(3,218,427)	(920,891)	(413,235)		(920,891)	(920,891)		(666,421)	(666,421)		(254,470)	(254,470)
9,4	CD-AN	(134,062)	(104,137)	(29,925)			(29,925)	(29,925)		(21,656)	(21,656)		(8,269)	(8,269)
	GD-ID	(142,618)		(142,618)			(142,618)	(142,618)				(142,618)		(142,618)
	GD-WA	(286,552)		(286,552)			(286,552)	(286,552)	(286,552)		(286,552)			
	GD-OR	(118,277)			(118,277)									
<b>Total General Plant - 303000</b>		<b>(5,234,062)</b>	<b>(3,322,564)</b>	<b>(1,379,986)</b>	<b>(531,512)</b>	<b>(429,170)</b>	<b>(950,816)</b>	<b>(1,379,986)</b>	<b>(286,552)</b>	<b>(688,077)</b>	<b>(974,629)</b>	<b>(142,618)</b>	<b>(262,739)</b>	<b>(405,357)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(133,227,843)	(94,185,423)	(26,949,328)	(12,093,092)		(26,949,328)	(26,949,328)		(19,502,420)	(19,502,420)		(7,446,908)	(7,446,908)
9,4	CD-AN	(311,598)	(242,043)	(69,555)			(69,555)	(69,555)		(50,335)	(50,335)		(19,220)	(19,220)
9	CD-ID	68	53	15		15		15			0	15		15
9	CD-WA	(11,272,268)	(8,756,072)	(2,516,196)		(2,516,196)		(2,516,196)	(2,516,196)		(2,516,196)		0	0
	ED-AN	(10,727,185)	(10,727,185)											
	ED-ID	67	67											
	ED-WA	(931,883)	(931,883)											
8,4	GD-AA	(159,362)		(109,539)	(49,823)		(109,539)	(109,539)		(79,270)	(79,270)		(30,269)	(30,269)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(156,630,004)</b>	<b>(114,842,486)</b>	<b>(29,644,603)</b>	<b>(12,142,915)</b>	<b>(2,516,181)</b>	<b>(27,128,422)</b>	<b>(29,644,603)</b>	<b>(2,516,196)</b>	<b>(19,632,025)</b>	<b>(22,148,221)</b>	<b>15</b>	<b>(7,496,397)</b>	<b>(7,496,382)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0		0				0		0
9	CD-WA	0	0	0		0		0	0					
4	ED-AN	(668,636)	(668,636)											
	ED-WA	0	0											
	GD-WA	0		0		0		0	0		0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(668,636)</b>	<b>(668,636)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(179,967,262)</b>	<b>(136,268,246)</b>	<b>(31,024,589)</b>	<b>(12,674,427)</b>	<b>(2,945,351)</b>	<b>(28,079,238)</b>	<b>(31,024,589)</b>	<b>(2,802,748)</b>	<b>(20,320,102)</b>	<b>(23,122,850)</b>	<b>(142,603)</b>	<b>(7,759,136)</b>	<b>(7,901,739)</b>

**Allocation Ratios:**

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



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	869,926	122,247	362,279	385,400	869,926	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,072,694	0	0	0	0	3,072,694	0	0	0	3,072,694	0	0	0
99		GD-OR / AS	845,405	0	0	0	0	0	0	0	0	845,405	0	845,405	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,922,088	0	0	8,428,320	8,428,320	0	0	2,411,600	2,411,600	0	1,082,168	1,082,168	
9		CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>18,700,512</b>	<b>811,838</b>	<b>701,906</b>	<b>9,330,604</b>	<b>10,844,348</b>	<b>3,270,859</b>	<b>97,597</b>	<b>2,560,135</b>	<b>5,928,591</b>	<b>845,405</b>	<b>1,082,168</b>	<b>1,927,573</b>	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	17,571,024	6,805,068	2,773,551	7,992,405	17,571,024	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,594,455	0	0	0	0	25,594,455	0	0	25,594,455	0	0	0	
99		GD-OR / AS	4,090,795	0	0	0	0	0	0	0	0	4,090,795	0	4,090,795	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,863,709	0	0	90,393,249	90,393,249	0	0	25,864,271	25,864,271	0	11,606,189	11,606,189	
9		CD-WA / ID / AN	30,550,590	9,431,608	6,010,053	8,289,426	23,731,087	2,710,321	1,727,084	2,382,098	6,819,503	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>205,670,573</b>	<b>16,236,676</b>	<b>8,783,604</b>	<b>106,675,080</b>	<b>131,695,360</b>	<b>28,304,776</b>	<b>1,727,084</b>	<b>28,246,369</b>	<b>58,278,229</b>	<b>4,090,795</b>	<b>11,606,189</b>	<b>15,696,984</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,939,885	344,918	7,798	1,587,169	1,939,885	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	140,213	0	0	0	0	140,213	0	0	140,213	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	320,654	0	0	0	0	0	0	220,405	220,405	0	100,249	100,249	
7		CD-AA	75,894,462	0	0	53,653,590	53,653,590	0	0	15,351,932	15,351,932	0	6,888,940	6,888,940	
9		CD-WA / ID / AN	6,004,244	4,398,950	7,541	257,485	4,663,976	1,264,108	2,167	73,993	1,340,268	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>84,311,567</b>	<b>4,743,868</b>	<b>15,339</b>	<b>55,498,244</b>	<b>60,257,451</b>	<b>1,404,321</b>	<b>2,167</b>	<b>15,646,330</b>	<b>17,052,818</b>	<b>12,109</b>	<b>6,989,189</b>	<b>7,001,298</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	55,496,322	24,441,985	10,774,031	20,280,306	55,496,322	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,575,772	0	0	0	0	10,054,128	2,975,788	2,545,856	15,575,772	0	0	0	
99		GD-OR / AS	4,630,352	0	0	0	0	0	0	0	0	4,630,352	0	4,630,352	
8		GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385	
7		CD-AA	7,593,149	0	0	5,367,977	5,367,977	0	0	1,535,942	1,535,942	0	689,230	689,230	
9		CD-WA / ID / AN	7,009,020	1,676,334	809,067	2,959,066	5,444,467	481,721	232,498	850,334	1,564,553	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>90,401,803</b>	<b>26,118,319</b>	<b>11,583,098</b>	<b>28,607,349</b>	<b>66,308,766</b>	<b>10,535,849</b>	<b>3,208,286</b>	<b>4,998,935</b>	<b>18,743,070</b>	<b>4,630,352</b>	<b>719,615</b>	<b>5,349,967</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	459,398	46,603	0	412,795	459,398	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	215,775	0	0	0	0	215,775	0	0	215,775	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,001	0	0	8,484	8,484	0	0	2,428	2,428	0	1,089	1,089	
9		CD-WA / ID / AN	5,301,010	330,821	190,878	3,596,019	4,117,718	95,067	54,852	1,033,373	1,183,292	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,008,976</b>	<b>377,424</b>	<b>190,878</b>	<b>4,017,298</b>	<b>4,585,600</b>	<b>310,842</b>	<b>54,852</b>	<b>1,035,801</b>	<b>1,401,495</b>	<b>20,792</b>	<b>1,089</b>	<b>21,881</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,213,780	1,082,634	298,272	5,832,874	7,213,780	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,348,845	0	0	0	0	2,496,210	351,190	501,445	3,348,845	0	0	0	
99		GD-OR / AS	928,397	0	0	0	0	0	0	0	0	928,397	0	928,397	
8		GD-AA	5,586,691	0	0	0	0	0	0	3,840,068	3,840,068	0	1,746,623	1,746,623	
7		CD-AA	14,651,761	0	0	10,358,063	10,358,063	0	0	2,963,758	2,963,758	0	1,329,940	1,329,940	
9		CD-WA / ID / AN	1,915,534	18,201	753,517	716,231	1,487,949	5,230	216,535	205,820	427,585	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>33,645,008</b>	<b>1,100,835</b>	<b>1,051,789</b>	<b>16,907,168</b>	<b>19,059,792</b>	<b>2,501,440</b>	<b>567,725</b>	<b>7,511,091</b>	<b>10,580,256</b>	<b>928,397</b>	<b>3,076,563</b>	<b>4,004,960</b>	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,792	0	0	116,792	116,792	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>116,792</b>	<b>0</b>	<b>0</b>	<b>116,792</b>	<b>116,792</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,482,138	399,086	15,791	2,067,261	2,482,138	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,047	0	0	0	0	106,130	0	94,917	201,047	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	219,987	0	0	0	0	0	0	151,210	151,210	0	68,777	68,777	
7		CD-AA	1,502,565	0	0	1,062,238	1,062,238	0	0	303,939	303,939	0	136,388	136,388	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,424,323</b>	<b>399,086</b>	<b>15,791</b>	<b>3,129,499</b>	<b>3,544,376</b>	<b>106,130</b>	<b>0</b>	<b>550,066</b>	<b>656,196</b>	<b>18,586</b>	<b>205,165</b>	<b>223,751</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,582,118	13,671,271	8,901,483	8,009,364	30,582,118	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,275,362	0	0	0	0	2,560,285	894,488	820,589	4,275,362	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>36,891,503</b>	<b>13,923,013</b>	<b>9,293,931</b>	<b>8,874,209</b>	<b>32,091,153</b>	<b>2,632,627</b>	<b>1,007,264</b>	<b>1,068,655</b>	<b>4,708,546</b>	<b>43,834</b>	<b>47,970</b>	<b>91,804</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	48,590,450	12,339,427	6,504,150	29,746,873	48,590,450	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	955,200	0	0	0	0	638,931	314,316	1,953	955,200	0	0	0	
99		GD-OR / AS	779,156	0	0	0	0	0	0	0	0	779,156	0	779,156	
8		GD-AA	260,983	0	0	0	0	0	0	179,389	179,389	0	81,594	81,594	
7		CD-AA	82,031,065	0	0	57,991,861	57,991,861	0	0	16,593,244	16,593,244	0	7,445,960	7,445,960	
9		CD-WA / ID / AN	18,305,490	9,888,701	2,882,379	1,448,259	14,219,339	2,841,674	828,297	416,180	4,086,151	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>150,922,344</b>	<b>22,228,128</b>	<b>9,386,529</b>	<b>89,186,993</b>	<b>120,801,650</b>	<b>3,480,605</b>	<b>1,142,613</b>	<b>17,190,766</b>	<b>21,813,984</b>	<b>779,156</b>	<b>7,527,554</b>	<b>8,306,710</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	281,255	0	6,846	274,409	281,255	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	7,131	0	0	0	0	0	0	0	0	7,131	0	7,131	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	689,544	0	0	487,473	487,473	0	0	139,481	139,481	0	62,590	62,590	
9		CD-WA / ID / AN	11,350	0	6,659	2,157	8,816	0	1,914	620	2,534	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>989,280</b>	<b>0</b>	<b>13,505</b>	<b>764,039</b>	<b>777,544</b>	<b>0</b>	<b>1,914</b>	<b>140,101</b>	<b>142,015</b>	<b>7,131</b>	<b>62,590</b>	<b>69,721</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>632,082,681</b>	<b>85,939,187</b>	<b>41,036,370</b>	<b>323,107,275</b>	<b>450,082,832</b>	<b>52,547,449</b>	<b>7,809,502</b>	<b>78,948,249</b>	<b>139,305,200</b>	<b>11,376,557</b>	<b>31,318,092</b>	<b>42,694,649</b>	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,953,353	319,716	0	11,633,637	11,953,353	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,113	0	0	0	0	1,022,396	771,717	0	1,794,113	0	0	
99		GD-OR / AS	420,177	0	0	0	0	0	0	0	0	420,177	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,534	0	0	4,399,021	4,399,021	0	0	1,258,694	1,258,694	0	564,819	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,584,235</b>	<b>319,716</b>	<b>0</b>	<b>16,183,398</b>	<b>16,503,114</b>	<b>1,022,396</b>	<b>771,717</b>	<b>1,302,012</b>	<b>3,096,125</b>	<b>420,177</b>	<b>564,819</b>	<b>984,996</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,281,874	2,336,459	(292)	20,945,707	23,281,874	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	433,060	0	0	0	0	0	0	297,668	297,668	0	135,392	
7		CD-AA	145,706,205	0	0	103,007,002	103,007,002	0	0	29,473,451	29,473,451	0	13,225,752	
9		CD-WA / ID / AN	750,820	69,020	(273)	514,475	583,222	19,834	(78)	147,842	167,598	0	0	
		<b>TOTAL ACCOUNT</b>	<b>170,171,959</b>	<b>2,405,479</b>	<b>(565)</b>	<b>124,467,184</b>	<b>126,872,098</b>	<b>19,834</b>	<b>(78)</b>	<b>29,918,961</b>	<b>29,938,717</b>	<b>0</b>	<b>13,361,144</b>	<b>13,361,144</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	692,398	0	0	692,398	692,398	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	5,441,871	0	0	3,847,130	3,847,130	0	0	1,100,782	1,100,782	0	493,959	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,134,269</b>	<b>0</b>	<b>0</b>	<b>4,539,528</b>	<b>4,539,528</b>	<b>0</b>	<b>0</b>	<b>1,100,782</b>	<b>1,100,782</b>	<b>0</b>	<b>493,959</b>	<b>493,959</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	2,130,851	0	0	2,130,851	2,130,851	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,130,851</b>	<b>0</b>	<b>0</b>	<b>2,130,851</b>	<b>2,130,851</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,939,425	0	0	69,945,226	69,945,226	0	0	20,013,467	20,013,467	0	8,980,732	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,939,425</b>	<b>0</b>	<b>0</b>	<b>69,945,226</b>	<b>69,945,226</b>	<b>0</b>	<b>0</b>	<b>20,013,467</b>	<b>20,013,467</b>	<b>0</b>	<b>8,980,732</b>	<b>8,980,732</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,154,930	0	0	20,611,078	20,611,078	0	0	5,897,459	5,897,459	0	2,646,393	2,646,393
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,154,930</b>	<b>0</b>	<b>0</b>	<b>20,611,078</b>	<b>20,611,078</b>	<b>0</b>	<b>0</b>	<b>5,897,459</b>	<b>5,897,459</b>	<b>0</b>	<b>2,646,393</b>	<b>2,646,393</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,529,059	1,529,059	0	0	1,529,059	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,876,922	0	0	1,326,890	1,326,890	0	0	379,664	379,664	0	170,368	170,368
9		CD-WA / ID / AN	18,561,365	14,418,097	0	0	14,418,097	4,143,268	0	0	4,143,268	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,967,346</b>	<b>15,947,156</b>	<b>0</b>	<b>1,326,890</b>	<b>17,274,046</b>	<b>4,143,268</b>	<b>0</b>	<b>379,664</b>	<b>4,522,932</b>	<b>0</b>	<b>170,368</b>	<b>170,368</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	57,634	0	0	57,634	57,634	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,258,881	0	0	3,717,766	3,717,766	0	0	1,063,766	1,063,766	0	477,349	477,349
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>5,316,515</b>	<b>0</b>	<b>0</b>	<b>3,775,400</b>	<b>3,775,400</b>	<b>0</b>	<b>0</b>	<b>1,063,766</b>	<b>1,063,766</b>	<b>0</b>	<b>477,349</b>	<b>477,349</b>
	<b>TOTAL</b>		<b>354,399,530</b>	<b>18,672,351</b>	<b>(565)</b>	<b>242,979,555</b>	<b>261,651,341</b>	<b>5,185,498</b>	<b>771,639</b>	<b>59,676,111</b>	<b>65,633,248</b>	<b>420,177</b>	<b>26,694,764</b>	<b>27,114,941</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months Ended April 30, 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	(80,490,673)	(56,902,882)	(16,281,653)	(7,306,138)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(853,911)	(663,301)	(190,610)	0
7	282919 CD-AA	(3,742,017)	(2,645,419)	(756,935)	(339,663)
7	283750 CD-AA	291,279	205,920	58,920	26,439
	Total	(84,795,322)	(60,005,682)	(17,170,278)	(7,619,362)

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 April 30, 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	4,904,243	4,904,243	0	0	0	0	4,904,243
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	442	442	0	0	0	0	442
7/4	154550 Supply Chain Average Cost Variance	0	0	(285)	(285)	0	0	0	0	(285)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(49)	(49)	0	0	0	0	(49)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	58,159,317	26,333,820	0	84,493,137	56,429,962	25,515,571	1,729,355	818,249	0
<b>TOTAL</b>		58,159,317	26,333,820	4,904,351	89,397,488	56,429,962	25,515,571	1,729,355	818,249	4,904,351

ALLOCATION RATIOS:

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

Electric Gas-North Gas-South  
 70.695% 20.228% 9.077%

Idaho Electric Idaho Gas Oregon Gas  
 33.499% 27.633% 100.000%