

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	46,517,738	33,016,771	13,500,967
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	46,517,738	33,016,771	13,500,967
G-APL	Gas Net Adjusted Rate Base	666,351,620	474,641,102	191,710,518
	RATE OF RETURN	6.981%	6.956%	7.042%

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
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	4-01-2022 thru 04-30-2022	266,950 100.000%	175,230 65.642%	91,720 34.358%
3	G-OPS	Direct Distribution Operating Expense Percent	05-01-2021 thru 04-30-2022	12,734,478 100.000%	9,141,055 71.782%	3,593,423 28.218%
	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	05-01-2021 thru 04-30-2022	296,931,982 100.000%	199,141,708 67.066%	97,790,274 32.934%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2022
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2022
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2022
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		85,248,538	75,398,647	9,849,891	0
	Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
	Adjustments		0	0	0	0
	Total		142,841,884	121,811,494	21,030,390	0
	Percentage		100.000%	85.277%	14.723%	0.000%
	Direct Labor Accts 580 - 894		56,931,970	47,158,546	9,773,424	0
	Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
	Total		79,323,635	66,079,652	13,243,983	0
	Percentage		100.000%	83.304%	16.696%	0.000%
	Number of Customers at		672,312	405,775	266,537	0
	Percentage		100.000%	60.355%	39.645%	0.000%
	Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
	Percentage		100.000%	81.777%	18.223%	0.000%
	Total Percentages		400.000%	310.713%	89.287%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021	System 274,289,163 100.000%	Washington 184,035,999 67.096%	Idaho 90,253,164 32.904%	
11	Book Depreciation Percent	05-01-2021 thru 04-30-2022	28,991,010 100.000%	20,617,130 71.116%	8,373,880 28.884%	
12	Net Gas Plant (before ADFIT) Percent	4-01-2022 thru 04-30-2022	784,593,231 100.000%	553,653,363 70.566%	230,939,868 29.434%	
13	G-PLT Net Gas General Plant Percent	4-01-2022 thru 04-30-2022	94,744,689 100.000%	76,113,722 80.336%	18,630,967 19.664%	
14	Net Allocated Schedule M's Percent	05-01-2021 thru 04-30-2022	-49,408,722 100.000%	-34,633,087 70.095%	-14,775,635 29.905%	
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 April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
REVENUES											
SALES OF GAS:											
99	480000	Residential	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
TOTAL SALES TO ULTIMATE CUSTOMERS			254,550,771	0	254,550,771	181,089,118	0	181,089,118	73,461,653	0	73,461,653
OTHER OPERATING REVENUES:											
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
TOTAL OTHER OPERATING REVENUES			89,017,139	583,704	89,600,843	60,789,370	422,409	61,211,779	28,227,769	161,295	28,389,064
TOTAL GAS REVENUES			343,567,910	583,704	344,151,614	241,878,488	422,409	242,300,897	101,689,422	161,295	101,850,717
PRODUCTION EXPENSES:											
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
TOTAL PRODUCTION EXPENSES			173,079,495	851,174	173,930,669	115,776,344	571,104	116,347,448	57,303,151	280,070	57,583,221
UNDERGROUND STORAGE EXPENSES:											
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
TOTAL UNDERGROUND STORAGE OPER EXP			0	2,564,610	2,564,610	0	1,752,398	1,752,398	0	812,212	812,212
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
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA			0	1,010,381	1,010,381	0	690,393	690,393	0	319,988	319,988
TOTAL UNDERGROUND STORAGE EXPENSES			0	3,574,991	3,574,991	0	2,442,791	2,442,791	0	1,132,200	1,132,200

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 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	103,196	103,196	0	67,740	67,740	0	35,456	35,456
2	902000 Meter Reading Expenses	353,872	83,428	437,300	243,631	54,764	298,395	110,241	28,664	138,905
2	903XXX Customer Records & Collection Expenses	407,261	4,450,784	4,858,045	185,808	2,921,584	3,107,392	221,453	1,529,200	1,750,653
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	46,847	46,847	0	24,520	24,520
TOTAL CUSTOMER ACCOUNTS EXPENSES		1,825,663	4,708,775	6,534,438	1,252,769	3,090,935	4,343,704	572,894	1,617,840	2,190,734
CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX Customer Assistance Expenses	11,005,233	68,764	11,073,997	9,468,463	45,138	9,513,601	1,536,770	23,626	1,560,396
2	909000 Advertising	46,187	343,439	389,626	37,904	225,440	263,344	8,283	117,999	126,282
2	910000 Misc Customer Service & Info Exp	0	163,802	163,802	0	107,523	107,523	0	56,279	56,279
TOTAL CUSTOMER SERVICE & INFO EXP		11,051,420	576,005	11,627,425	9,506,367	378,101	9,884,468	1,545,053	197,904	1,742,957
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	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
TOTAL ADMIN & GEN OPERATING EXP		3,765,620	25,590,217	29,355,837	2,854,758	18,518,873	21,373,631	910,862	7,071,344	7,982,206

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX Depreciation Expense-General Plant	1,752,067	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	168,564	211,292	11,455	70,310	81,765
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	11,158,440	14,801,435	(459,803)	4,266,743	3,806,940
TOTAL ADMIN & GENERAL EXPENSES	6,948,812	41,015,400	47,964,212	6,497,753	29,677,313	36,175,066	451,059	11,338,087	11,789,146
TOTAL EXPENSES BEFORE FIT	246,244,115	54,565,782	300,809,897	173,301,367	38,913,559	212,214,926	72,942,748	15,652,223	88,594,971
NET OPERATING INCOME (LOSS) BEFORE FIT			43,341,717			30,085,971			13,255,746
G-FIT FEDERAL INCOME TAX			(5,636,102)			(3,665,128)			(1,970,974)
G-FIT DEFERRED FEDERAL INCOME TAX			2,460,081			734,328			1,725,753
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			46,517,738			33,016,771			13,500,967

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers	100.000%	65.642%	34.358%
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:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	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:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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)
		TOTAL PURCHASED GAS COSTS	173,564,116	0	173,564,116	115,436,810	0	115,436,810	58,127,306	0	58,127,306

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:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended April 30, 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	123,072	68,764	191,836	72,748	45,138	117,886	50,324	23,626	73,950
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 Unbilled	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	68,764	11,073,997	9,468,463	45,138	9,513,601	1,536,770	23,626	1,560,396

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.642%	34.358%
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 April 30, 2022 Ending Balance 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	666,351,620	474,641,102	191,710,518
	Interest Deduction for FIT Calculation	16,998,444	12,127,080	4,871,364
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 April 30, 2022	
Ending Balance 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	240,529,471	165,557,509	74,971,962
G-OPS	Book Deprec/Amort and Reg Amortizations	39,058,098	28,893,380	10,164,718
G-OTX	Taxes Other than FIT	21,222,328	17,764,037	3,458,291
	Net Operating Income Before FIT	43,341,717	30,085,971	13,255,746
G-INT	Less: Interest Expense	16,998,444	12,127,080	4,871,364
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,841)	0	(4,841)
G-SCM	Schedule M Adjustments	(53,177,011)	(35,411,881)	(17,765,130)
	Taxable Net Operating Income	(26,838,579)	(17,452,990)	(9,385,589)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,636,102)	(3,665,128)	(1,970,974)
G-DTE	Deferred FIT	8,735,594	6,135,024	2,600,570
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	(3,176,021)	(2,930,800)	(245,221)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended April 30, 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	24,202,593	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	1,062,736	1,062,736	0	443,281	443,281
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	452,158	452,158	0	188,601	188,601
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	77,888	77,888	0	54,962	54,962	0	22,926	22,926
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	(2,249,833)	(2,249,833)	0	(1,587,617)	(1,587,617)	0	(662,216)	(662,216)
12	997027	Customer Uncollectibles	580,029	(1,091,584)	(511,555)	712,315	(770,287)	(57,972)	(132,286)	(321,297)	(453,583)
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	(6,042,050)	(6,042,050)	0	(4,263,633)	(4,263,633)	0	(1,778,417)	(1,778,417)
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	(228,920)	(228,920)	0	(95,486)	(95,486)
12	997049	Tax Depreciation	0	(37,843,386)	(37,843,386)	0	(26,704,564)	(26,704,564)	0	(11,138,822)	(11,138,822)
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	2,188,210	2,188,210	0	912,731	912,731
12	997081	Deferred Compensation	0	(73,218)	(73,218)	0	(51,667)	(51,667)	0	(21,551)	(21,551)
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	122,364	122,364	0	86,347	86,347	0	36,017	36,017
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	(6,915,468)	(6,915,468)	0	(2,884,532)	(2,884,532)
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	(47,303)	(47,303)	0	(19,731)	(19,731)
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	82,039	82,039	0	34,220	34,220
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	652,514	652,514	0	460,453	460,453	0	192,061	192,061
12	997120	Transportation Tax Disallowance	0	24,657	24,657	0	17,399	17,399	0	7,258	7,258
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	(6,283)	(6,283)	0	(2,621)	(2,621)
12	997127	CARES Act SS Deferral	0	(424,879)	(424,879)	0	(299,820)	(299,820)	0	(125,059)	(125,059)
12	997128	Meters Expensed	0	(6,985,720)	(6,985,720)	0	(4,929,543)	(4,929,543)	0	(2,056,177)	(2,056,177)
12	997129	Mixed Service Costs (IDD#5)	0	(5,400,000)	(5,400,000)	0	(3,810,564)	(3,810,564)	0	(1,589,436)	(1,589,436)
TOTAL SCHEDULE M ADJUSTMENTS			(3,768,290)	(49,408,721)	(53,177,011)	(778,794)	(34,633,087)	(35,411,881)	(2,989,496)	(14,775,634)	(17,765,130)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers	100.000%	65.642%	34.358%
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)	100.000%	70.566%	29.434%
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 April 30, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	4,989,608	3,520,967	1,468,641
99	410100	Deferred Federal Income Tax Exp	6,295,983	4,403,687	1,892,296
		SUBTOTAL	11,285,591	7,924,654	3,360,937
12	411100	Deferred Federal Income Tax Expense - Allocated	(3,227,739)	(2,277,665)	(950,074)
99	411100	Deferred Federal Income Tax Exp	(858,496)	(584,634)	(273,862)
		SUBTOTAL	(4,086,235)	(2,862,299)	(1,223,936)
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
		SUBTOTAL	1,536,238	1,072,669	463,569
		Total Deferred Federal Income Tax Expense	8,735,594	6,135,024	2,600,570
99	411193	Customer Tax Credit Amortization	(6,275,513)	(5,400,696)	(874,817)
		SUBTOTAL	(6,275,513)	(5,400,696)	(874,817)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.566%	29.434%
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 April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	308,739	308,739	0	210,961	210,961	0	97,778	97,778
		TOTAL UNDERGROUND STORAGE TAX	0	308,739	308,739	0	210,961	210,961	0	97,778	97,778
		DISTRIBUTION									
99	408110	State Excise Tax	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
 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	58,009,360	62,194,761	4,185,401	41,979,634	46,165,035	0	16,029,726	16,029,726
TOTAL INTANGIBLE PLANT			5,979,512	59,311,364	65,290,876	5,207,995	42,921,855	48,129,850	771,517	16,389,509	17,161,026
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	2,531,707	2,531,707	0	1,729,915	1,729,915	0	801,792	801,792
1	352XXX	Wells	0	23,152,838	23,152,838	0	15,820,334	15,820,334	0	7,332,504	7,332,504
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	15,047,467	15,047,467	0	10,281,934	10,281,934	0	4,765,533	4,765,533
1	355000	Measuring & Regulating Equipment	0	1,656,067	1,656,067	0	1,131,591	1,131,591	0	524,476	524,476
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,669,940	2,669,940	0	1,824,370	1,824,370	0	845,570	845,570
TOTAL UNDERGROUND STORAGE PLANT			0	48,953,953	48,953,953	0	33,483,044	33,483,044	0	15,470,909	15,470,909
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	672,106	0	672,106	496,155	0	496,155	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	440,408,452	2,518,938	442,927,390	292,764,159	1,689,351	294,453,510	147,644,293	829,587	148,473,880
6	378000	Measuring & Reg Station Equip-General	7,255,794	0	7,255,794	4,594,424	0	4,594,424	2,661,370	0	2,661,370
6	379000	Measuring & Reg Station Equip-City Gate	6,615,004	0	6,615,004	1,938,065	0	1,938,065	4,676,939	0	4,676,939
6	380000	Services	326,862,319	0	326,862,319	224,860,026	0	224,860,026	102,002,293	0	102,002,293
6	381XXX	Meters	113,323,054	0	113,323,054	81,179,759	0	81,179,759	32,143,295	0	32,143,295
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	4,049,064	0	4,049,064	2,993,402	0	2,993,402	1,055,662	0	1,055,662
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			900,840,583	2,518,938	903,359,521	609,806,615	1,689,351	611,495,966	291,033,968	829,587	291,863,555
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	28,480,415	57,938,885	27,723,815	20,610,422	48,334,237	1,734,655	7,869,993	9,604,648
4	391XXX	Office Furniture & Equipment	1,347,797	14,135,819	15,483,616	1,345,591	10,229,668	11,575,259	2,206	3,906,151	3,908,357
4	392XXX	Transportation Equipment	14,144,825	5,031,246	19,176,071	10,517,307	3,640,962	14,158,269	3,627,518	1,390,284	5,017,802
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	3,147,753	7,656,433	10,804,186	2,563,840	5,540,731	8,104,571	583,913	2,115,702	2,699,615
4	395XXX	Laboratory Equipment	106,253	556,115	662,368	106,253	402,444	508,697	0	153,671	153,671
4	396XXX	Power Operated Equipment	3,470,110	1,068,654	4,538,764	2,581,299	773,353	3,354,652	888,811	295,301	1,184,112
4	397XXX	Communications Equipment	4,696,339	17,770,221	22,466,560	3,577,894	12,859,776	16,437,670	1,118,445	4,910,445	6,028,890
4	398000	Miscellaneous Equipment	1,914	140,717	142,631	0	101,833	101,833	1,914	38,884	40,798
TOTAL GENERAL PLANT			60,117,937	78,438,024	138,555,961	52,006,938	56,763,246	108,770,184	8,110,999	21,674,778	29,785,777

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended April 30, 2022		
Ending Balance Basis		

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	966,938,032	189,222,279	1,156,160,311	667,021,548	134,857,496	801,879,044	299,916,484	54,364,783	354,281,267
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,718,668)	(18,718,668)	0	(12,790,466)	(12,790,466)	0	(5,928,202)	(5,928,202)
G-ADEP		Distribution Plant	(274,664,594)	(1,985,215)	(276,649,809)	(177,229,619)	(1,331,404)	(178,561,023)	(97,434,975)	(653,811)	(98,088,786)
G-ADEP		General Plant	(18,119,297)	(25,691,975)	(43,811,272)	(14,063,950)	(18,592,512)	(32,656,462)	(4,055,347)	(7,099,463)	(11,154,810)
		TOTAL ACCUMULATED DEPRECIATION	(292,783,891)	(46,395,858)	(339,179,749)	(191,293,569)	(32,714,382)	(224,007,951)	(101,490,322)	(13,681,476)	(115,171,798)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(449,212)	(993,709)	(1,442,921)	(299,026)	(719,118)	(1,018,144)	(150,186)	(274,591)	(424,777)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,916,967)	(28,027,447)	(30,944,414)	(2,916,967)	(20,282,623)	(23,199,590)	0	(7,744,824)	(7,744,824)
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	(3,366,179)	(29,021,156)	(32,387,335)	(3,215,993)	(21,001,741)	(24,217,734)	(150,186)	(8,019,415)	(8,169,601)
		TOTAL ACCUMULATED DEPR/AMORT	(296,150,070)	(75,417,014)	(371,567,084)	(194,509,562)	(53,716,123)	(248,225,685)	(101,640,508)	(21,700,891)	(123,341,399)
		NET GAS UTILITY PLANT before DFIT	670,787,962	113,805,265	784,593,227	472,511,986	81,141,373	553,653,359	198,275,976	32,663,892	230,939,868
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,256,135)	(103,256,135)	0	(72,863,724)	(72,863,724)	0	(30,392,411)	(30,392,411)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,768,598)	(15,768,598)	0	(11,407,835)	(11,407,835)	0	(4,360,763)	(4,360,763)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(824,157)	(824,157)	0	(596,418)	(596,418)	0	(227,739)	(227,739)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	80,907	80,907	0	58,550	58,550	0	22,357	22,357
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(274,882)	(274,882)	0	(193,973)	(193,973)	0	(80,909)	(80,909)
		TOTAL ACCUMULATED DFIT	0	(120,042,865)	(120,042,865)	0	(85,003,400)	(85,003,400)	0	(35,039,465)	(35,039,465)
		NET GAS UTILITY PLANT	670,787,962	(6,237,600)	664,550,362	472,511,986	(3,862,027)	468,649,959	198,275,976	(2,375,573)	195,900,403

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)	100.000%	70.566%	29.434%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended April 30, 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	670,787,962	(6,237,600)	664,550,362	472,511,986	(3,862,027)	468,649,959	198,275,976	(2,375,573)	195,900,403
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332	Regulatory Asset - AFUDC	1,261,193	2,085,719	3,346,912	768,422	1,509,372	2,277,794	492,771	576,347	1,069,118
4	182318	Accumulated Amortization - AFUDC	(249,416)	(809,784)	(1,059,200)	(181,604)	(586,036)	(767,640)	(67,812)	(223,748)	(291,560)
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	3,485,558	3,485,558	0	2,381,682	2,381,682	0	1,103,876	1,103,876
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	3,630,865	0	3,630,865	3,630,865	0	3,630,865	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	8,677,560	0	8,677,560	8,677,560	0	8,677,560	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,722,281)	0	(1,722,281)	(1,722,281)	0	(1,722,281)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(33,751,633)	0	(33,751,633)	(22,346,986)	0	(22,346,986)	(11,404,647)	0	(11,404,647)
99	190393	ADFIT-Customer Tax Credit	7,087,843	0	7,087,843	4,692,867	0	4,692,867	2,394,976	0	2,394,976
99	235199	Customer Deposits	(833)	0	(833)	(833)	0	(833)	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	5,751,480	0	5,751,480	5,751,480	0	5,751,480	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,207,811)	0	(1,207,811)	(1,207,811)	0	(1,207,811)	0	0	0
C-WKC		Working Capital	1,771,628	0	1,771,628	664,913	0	664,913	1,106,715	0	1,106,715
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(8,751,405)	10,552,663	1,801,258	(1,273,408)	7,264,551	5,991,143	(7,477,997)	3,288,112	(4,189,885)
		NET RATE BASE	662,036,557	4,315,063	666,351,620	471,238,578	3,402,524	474,641,102	190,797,979	912,539	191,710,518

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 April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	3,216,102	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												
Total Electric Production	45,075,865	45,075,865												
Electric Transmission														
ED-AN	18,137,590	18,137,590												
ED-ID	514,495	514,495												
ED-WA	516,441	516,441												
Total Electric Transmission	19,168,526	19,168,526												
Electric Distribution														
ED-AN	84,585	84,585												
ED-ID	18,657,787	18,657,787												
ED-WA	35,553,126	35,553,126												
Total Electric Distribution	54,295,498	54,295,498												
Gas Underground Storage														
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										
Total Gas Underground Storage	825,065		701,642	123,423		701,642	701,642		479,432	479,432		222,210	222,210	
Gas Distribution														
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										
Total Gas Distribution	31,559,708		21,638,354	9,921,354		21,580,931	21,638,354		14,946,554	38,511	14,985,065	6,634,377	18,912	6,653,289
General Plant														
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										
Total General Plant	31,772,329	22,795,978	6,651,013	2,325,338		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
Total Depreciation Expense	182,696,991	141,335,867	28,991,009	12,370,115		23,332,998	5,658,011	28,991,009	16,553,966	4,063,163	20,617,129	6,779,032	1,594,848	8,373,880

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:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000) ED-AN	916,119	916,119												
Misc Intangible Plt (303000) ED-AN	258,390	258,390												
Total Production/Transmission	1,174,509	1,174,509												
Distribution														
Franchises (302000) ED-WA	110,074	110,074												
Misc Intangible Plt (303000) ED-WA	5,866	5,866												
Total Distribution	115,940	115,940												
General Plant - 303000														
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										
Total General Plant - 303000	472,118	300,843	125,717	45,558	39,627	86,090	125,717	24,856	62,301	87,157	14,771	23,789	38,560	
Miscellaneous IT Intangible Plant - 3031XX														
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										
Total Miscellaneous IT Intangible Plant - 3031XX	52,999,527	39,305,312	9,718,630	3,975,585	829,968	8,888,662	9,718,630	829,970	6,432,458	7,262,428	(2)	2,456,204	2,456,202	
Gas Underground Storage														
1 GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage	0		0			0	0		0	0		0	0	
General Plant - 390200, 396200														
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0	
4 ED-AN	423,419	423,419												
GD-OR	0			0										
Total General Plant- 390200, 396200	423,419	423,419	0	0		0	0		0	0		0	0	
Total Amortization Expense	55,185,513	41,320,023	9,844,347	4,021,143	869,595	8,974,752	9,844,347	854,826	6,494,759	7,349,585	14,769	2,479,993	2,494,762	

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended April 30, 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)	(75,715,223)	(75,715,223)												
Steam (ED-ID)	(92,907,711)	(92,907,711)												
Steam (ED-WA)	(178,294,755)	(178,294,755)												
Hydro (ED-AN)	(178,170,169)	(178,170,169)												
Other (ED-AN)	(162,296,582)	(162,296,582)												
Total Electric Production	(687,384,440)	(687,384,440)												
Electric Transmission														
ED-AN	(229,364,845)	(229,364,845)												
ED-ID	(10,415,103)	(10,415,103)												
ED-WA	(16,376,097)	(16,376,097)												
Total Electric Transmission	(256,156,045)	(256,156,045)												
Electric Distribution														
ED-AN	(438,661)	(438,661)												
ED-ID	(266,654,749)	(266,654,749)												
ED-WA	(436,036,299)	(436,036,299)												
Total Electric Distribution	(703,129,709)	(703,129,709)												
Gas Underground Storage														
1 GD-AN	(18,718,668)		(18,718,668)			(18,718,668)	(18,718,668)		(12,790,466)	(12,790,466)		(5,928,202)	(5,928,202)	
GD-OR	(1,558,826)			(1,558,826)										
Total Gas Underground Storage	(20,277,494)		(18,718,668)	(1,558,826)		(18,718,668)	(18,718,668)		(12,790,466)	(12,790,466)		(5,928,202)	(5,928,202)	
Gas Distribution														
6 GD-AN	(1,985,215)		(1,985,215)			(1,985,215)	(1,985,215)		(1,331,404)	(1,331,404)		(653,811)	(653,811)	
GD-ID	(97,434,975)		(97,434,975)			(97,434,975)	(97,434,975)				(97,434,975)		(97,434,975)	
GD-WA	(177,229,619)		(177,229,619)			(177,229,619)	(177,229,619)	(177,229,619)		(177,229,619)				
GD-OR	(134,348,360)			(134,348,360)										
Total Gas Distribution	(410,998,169)		(276,649,809)	(134,348,360)		(274,664,594)	(1,985,215)	(276,649,809)	(177,229,619)	(1,331,404)	(178,561,023)	(97,434,975)	(653,811)	(98,088,786)
General Plant														
ED-AN	(38,763,889)	(38,763,889)												
ED-ID	(13,288,683)	(13,288,683)												
ED-WA	(24,881,601)	(24,881,601)												
7.4 CD-AA	(91,373,053)	(64,596,180)	(18,482,941)	(8,293,932)		(18,482,941)	(18,482,941)		(13,375,550)	(13,375,550)		(5,107,391)	(5,107,391)	
9.4 CD-AN	(8,188,153)	(6,360,393)	(1,827,760)			(1,827,760)	(1,827,760)		(1,322,695)	(1,322,695)		(505,065)	(505,065)	
9 CD-ID	(7,327,239)	(5,691,653)	(1,635,586)			(1,635,586)	(1,635,586)				(1,635,586)		(1,635,586)	
9 CD-WA	(10,256,913)	(7,967,365)	(2,289,548)			(2,289,548)	(2,289,548)	(2,289,548)		(2,289,548)				
8.4 GD-AA	(2,369,530)		(1,628,720)	(740,810)		(1,628,720)	(1,628,720)		(1,178,656)	(1,178,656)		(450,064)	(450,064)	
4 GD-AN	(3,752,554)		(3,752,554)			(3,752,554)	(3,752,554)		(2,715,611)	(2,715,611)		(1,036,943)	(1,036,943)	
GD-ID	(2,419,761)		(2,419,761)			(2,419,761)	(2,419,761)				(2,419,761)		(2,419,761)	
GD-WA	(11,774,402)		(11,774,402)			(11,774,402)	(11,774,402)	(11,774,402)		(11,774,402)				
GD-OR	(5,476,304)			(5,476,304)										
Total General Plant	(219,872,082)	(161,549,764)	(43,811,272)	(14,511,046)		(18,119,297)	(25,691,975)	(43,811,272)	(14,063,950)	(18,592,512)	(32,656,462)	(4,055,347)	(7,099,463)	(11,154,810)
Total Accumulated Depreciation	(2,297,817,939)	(1,808,219,958)	(339,179,749)	(150,418,232)		(292,783,891)	(46,395,858)	(339,179,749)	(191,293,569)	(32,714,382)	(224,007,951)	(101,490,322)	(13,681,476)	(115,171,798)

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
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended April 30, 2022
Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(15,039,487)	(15,039,487)											
Misc Intangible Plt (303000)	ED-AN	(2,646,268)	(2,646,268)											
Total Production/Transmission		(17,685,755)	(17,685,755)											
Distribution														
Franchises (302000)	ED-WA	(321,234)	(321,234)											
Misc Intangible Plt (303000)	ED-WA	(62,227)	(62,227)											
Total Distribution		(383,461)	(383,461)											
General Plant - 303000														
7,4	CD-AA	(4,759,234)	(3,364,540)	(962,698)	(431,996)		(962,698)	(962,698)		(696,676)	(696,676)		(266,022)	(266,022)
9,4	CD-AN	(138,927)	(107,916)	(31,011)			(31,011)	(31,011)		(22,442)	(22,442)		(8,569)	(8,569)
	GD-ID	(150,186)		(150,186)			(150,186)	(150,186)					(150,186)	(150,186)
	GD-WA	(299,026)		(299,026)			(299,026)	(299,026)		(299,026)	(299,026)			
	GD-OR	(123,624)			(123,624)									
Total General Plant - 303000		(5,470,997)	(3,472,456)	(1,442,921)	(555,620)	(449,212)	(993,709)	(1,442,921)	(299,026)	(719,118)	(1,018,144)	(150,186)	(274,591)	(424,777)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(137,515,527)	(97,216,602)	(27,816,642)	(12,482,283)		(27,816,642)	(27,816,642)		(20,130,070)	(20,130,070)		(7,686,572)	(7,686,572)
9,4	CD-AN	(313,197)	(243,285)	(69,912)			(69,912)	(69,912)		(50,593)	(50,593)		(19,319)	(19,319)
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	(13,067,678)	(10,150,711)	(2,916,967)			(2,916,967)	(2,916,967)		(2,916,967)	(2,916,967)		0	0
	ED-AN	(12,915,661)	(12,915,661)											
	ED-ID	0	0											
	ED-WA	(1,379,793)	(1,379,793)											
8,4	GD-AA	(204,977)		(140,893)	(64,084)		(140,893)	(140,893)		(101,960)	(101,960)		(38,933)	(38,933)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(165,396,833)	(121,906,052)	(30,944,414)	(12,546,367)	(2,916,967)	(28,027,447)	(30,944,414)	(2,916,967)	(20,282,623)	(23,199,590)	0	(7,744,824)	(7,744,824)
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	(878,184)	(878,184)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(878,184)	(878,184)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(189,815,230)	(144,325,908)	(32,387,335)	(13,101,987)	(3,366,179)	(29,021,156)	(32,387,335)	(3,215,993)	(21,001,741)	(24,217,734)	(150,186)	(8,019,415)	(8,169,601)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	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	20,275,239	8,294,951	2,836,230	9,144,058	20,275,239	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	4,259,925	0	0	0	0	0	0	0	0	4,259,925	0	4,259,925	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	129,091,971	0	0	91,261,569	91,261,569	0	0	26,112,724	26,112,724	0	11,717,678	11,717,678	
9		CD-WA / ID / AN	30,529,062	9,438,667	6,036,402	8,239,296	23,714,365	2,712,350	1,734,655	2,367,692	6,814,697	0	0	0	
		TOTAL ACCOUNT	209,167,662	17,733,618	8,872,632	108,644,923	135,251,173	27,723,815	1,734,655	28,480,416	57,938,886	4,259,925	11,717,678	15,977,603	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,428,270	493,017	7,798	1,927,455	2,428,270	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	68,435,765	0	0	48,380,664	48,380,664	0	0	13,843,187	13,843,187	0	6,211,914	6,211,914	
9		CD-WA / ID / AN	5,727,797	4,192,338	7,675	249,225	4,449,238	1,204,734	2,206	71,619	1,278,559	0	0	0	
		TOTAL ACCOUNT	77,066,338	4,685,355	15,473	50,557,344	55,258,172	1,345,590	2,206	14,135,820	15,483,616	12,109	6,312,441	6,324,550	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	59,062,443	25,832,933	11,919,149	21,310,361	59,062,443	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,020,056	0	0	0	0	10,041,080	3,381,421	2,597,555	16,020,056	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	7,573,591	0	0	5,354,150	5,354,150	0	0	1,531,986	1,531,986	0	687,455	687,455	
9		CD-WA / ID / AN	6,976,193	1,657,217	856,387	2,905,364	5,418,968	476,227	246,096	834,902	1,557,225	0	0	0	
		TOTAL ACCOUNT	94,427,231	27,490,150	12,775,536	29,569,875	69,835,561	10,517,307	3,627,517	5,031,246	19,176,070	4,697,760	717,840	5,415,600	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,337,247	345,916	194,665	3,605,286	4,145,867	99,404	55,940	1,036,036	1,191,380	0	0	0	
		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	7,493,518	1,177,242	312,617	6,003,659	7,493,518	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,426,416	0	0	0	0	2,558,032	367,448	500,936	3,426,416	0	0	0	
99		GD-OR / AS	996,879	0	0	0	0	0	0	0	0	996,879	0	996,879	
8		GD-AA	5,683,626	0	0	0	0	0	0	3,906,697	3,906,697	0	1,776,929	1,776,929	
7		CD-AA	14,952,076	0	0	10,570,370	10,570,370	0	0	3,024,506	3,024,506	0	1,357,200	1,357,200	
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	34,553,082	1,197,452	1,065,890	17,354,546	19,617,888	2,563,840	583,913	7,656,433	10,804,186	996,879	3,134,129	4,131,008	
	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	3,092,405	400,088	15,791	2,676,526	3,092,405	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	5,034,555	400,088	15,791	3,729,790	4,145,669	106,253	0	556,115	662,368	18,586	207,932	226,518	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	30,199,900	13,540,811	8,876,861	7,782,228	30,199,900	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,105,582	0	0	0	0	2,508,958	776,035	820,589	4,105,582	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	
		TOTAL ACCOUNT	36,339,505	13,792,553	9,269,309	8,647,073	31,708,935	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,997,661	12,629,461	6,557,592	29,810,608	48,997,661	0	0	0	0	0	0	
99		GD-WA / ID / AN	894,618	0	0	0	0	602,220	290,445	1,953	894,618	0	0	
99		GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	
8		GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	
7		CD-AA	84,938,079	0	0	60,046,975	60,046,975	0	0	17,181,275	17,181,275	0	7,709,829	
9		CD-WA / ID / AN	18,920,503	10,355,005	2,881,344	1,460,719	14,697,068	2,975,674	828,000	419,761	4,223,435	0	0	
		TOTAL ACCOUNT	154,748,785	22,984,466	9,438,936	91,318,302	123,741,704	3,577,894	1,118,445	17,770,222	22,466,561	754,626	7,785,894	8,540,520
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	284,555	0	6,846	277,709	284,555	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	691,784	0	0	489,057	489,057	0	0	139,934	139,934	0	62,793	
9		CD-WA / ID / AN	12,080	0	6,659	2,724	9,383	0	1,914	783	2,697	0	0	
		TOTAL ACCOUNT	997,511	0	13,505	769,490	782,995	0	1,914	140,717	142,631	9,092	62,793	71,885
		TOTAL GENERAL PLANT	637,230,361	89,500,275	42,363,643	324,081,510	455,945,428	52,006,938	8,110,998	78,438,029	138,555,965	11,659,120	31,069,848	42,728,968

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 April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,739	319,716	0	11,645,023	11,964,739	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	425,951	
8		GD-AA	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	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,601,352	319,716	0	16,194,754	16,514,470	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	26,023,894	2,694,756	0	23,329,138	26,023,894	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	
7		CD-AA	135,543,552	0	0	95,822,514	95,822,514	0	0	27,417,750	27,417,750	0	12,303,288	
9		CD-WA / ID / AN	766,480	129,481	0	465,906	595,387	37,208	0	133,885	171,093	0	0	
		TOTAL ACCOUNT	162,778,450	2,824,237	0	119,617,558	122,441,795	37,208	0	27,857,183	27,894,391	0	12,442,264	12,442,264
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	2,281,721	0	0	2,281,721	2,281,721	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,481,250	0	0	8,116,670	8,116,670	0	0	2,322,427	2,322,427	0	1,042,153	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	13,762,971	0	0	10,398,391	10,398,391	0	0	2,322,427	2,322,427	0	1,042,153	1,042,153
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,448,859	0	0	7,448,859	7,448,859	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,448,859	0	0	7,448,859	7,448,859	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended April 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	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	8,058,314	0	0	5,696,825	5,696,825	0	0	1,630,036	1,630,036	0	731,453	731,453
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	8,156,758	0	0	5,795,269	5,795,269	0	0	1,630,036	1,630,036	0	731,453	731,453
	TOTAL		362,633,366	19,358,717	0	251,020,422	270,379,139	5,207,995	771,517	59,311,364	65,290,876	425,951	26,537,400	26,963,351

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 April 30, 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	(77,013,817)	(54,444,918)	(15,578,355)	(6,990,544)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(852,267)	(662,024)	(190,243)	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	(81,540,448)	(57,704,534)	(16,511,848)	(7,324,066)

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
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	5,574,213	5,574,213	0	0	0	0	5,574,213
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	20	20	0	0	0	0	20
7/4	154560 Supply Chain Invoice Price Variance	0	0	163	163	0	0	0	0	163
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	75,007,320	33,231,267	0	108,238,587	74,342,407	32,124,552	664,913	1,106,715	0
TOTAL		75,007,320	33,231,267	5,574,396	113,812,983	74,342,407	32,124,552	664,913	1,106,715	5,574,396

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%