

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended September 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	44,468,866	29,510,513	14,958,353
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	44,468,866	29,510,513	14,958,353
G-APL	Gas Net Adjusted Rate Base	656,815,157	466,504,529	190,310,628
	RATE OF RETURN	6.770%	6.326%	7.860%

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 September 30, 2021
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	01-01-2017 thru 12-31-2019	100.000%	68.810%	31.190%
2	Input	Number of Customers Percent	9-01-2021 thru 09-30-2021	264,562 100.000%	173,829 65.704%	90,733 34.296%
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2020 thru 09-30-2021	12,707,169 100.000%	9,419,946 74.131%	3,287,223 25.869%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accounts 798 - 894		6,240,356	4,451,155	1,789,201
		Direct O & M Accounts 901 - 935		11,531,974	9,682,156	1,849,818
		Total		17,772,330	14,133,311	3,639,019
		Percentage		100.000%	79.524%	20.476%
		Direct Labor				
		Amount: Accounts 798 - 894		6,008,749	4,535,933	1,472,816
		Amount: Accounts 901 - 935		3,597,722	2,764,615	833,107
		Total		9,606,471	7,300,548	2,305,923
		Percentage		100.000%	75.996%	24.004%
		Total Number of Customers		262,104	172,852	89,252
		Percentage		100.000%	65.948%	34.052%
		Total Direct Plant		632,197,496	443,747,723	188,449,773
		Percentage		100.000%	70.191%	29.809%
4		Total Four Factor Allocators Percent		400.000%	291.660%	108.340%
				100.000%	72.915%	27.085%
6	Input	Actual Therms Purchased Percent	10-01-2020 thru 09-30-2021	284,225,065 100.000%	191,095,893 67.234%	93,129,172 32.766%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2021
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		86,534,322	71,831,775	9,996,688	4,705,859
	Direct O & M Accts 901 - 935		56,986,936	41,483,949	10,661,146	4,841,841
	Direct O & M Accts 901 - 905 Utility 9 Only		5,344,411	3,666,556	1,677,855	XXXXXX
	Adjustments		0			
	Total		148,865,669	116,982,280	22,335,689	9,547,700
	Percentage		100.000%	78.582%	15.004%	6.414%
	Direct Labor Accts 500 - 894		58,107,051	43,787,244	9,876,450	4,443,357
	Direct Labor Accts 901 - 935		25,672,539	18,836,884	3,371,196	3,464,459
	Direct Labor Accts 901 - 905 Utility 9 Only		6,716,625	4,683,857	2,032,768	XXXXXX
	Total		90,496,215	67,307,985	15,280,414	7,907,816
	Percentage		100.000%	74.377%	16.885%	8.738%
	Number of Customers at		767,163	400,172	262,104	104,887
	Percentage		100.000%	52.163%	34.165%	13.672%
	Net Direct Plant		4,005,991,635	2,999,209,274	670,088,277	336,694,084
	Percentage		100.000%	74.868%	16.727%	8.405%
	Total Percentages		400.000%	279.990%	82.781%	37.229%
	Average (CD AA)		100.000%	69.998%	20.695%	9.307%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2021
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		13,741,953	0	9,343,552	4,398,401
	Direct O & M Accts 901 - 935		15,267,063	0	10,498,905	4,768,158
	Direct O & M Accts 901 - 905 Utility 9 Only		1,677,855	0	1,677,855	XXXXXX
	Total		30,686,871	0	21,520,312	9,166,559
	Percentage		100.000%	0.000%	70.129%	29.871%
	Direct Labor Accts 580 - 894		9,747,473	0	6,722,886	3,024,587
	Direct Labor Accts 901 - 935		4,242,868	0	2,092,490	2,150,378
	Direct Labor Accts 901 - 905 Utility 9 Only		2,032,768	0	2,032,768	XXXXXX
	Total		16,023,109	0	10,848,144	5,174,965
	Percentage		100.000%	0.000%	67.703%	32.297%
	Number of Customers at		366,991	0	262,104	104,887
	Percentage		100.000%	0.000%	71.420%	28.580%
	Net Direct Plant		988,383,327	0	653,112,453	335,270,874
	Percentage		100.000%	0.000%	66.079%	33.921%
	Total Percentages		400.000%	0.000%	275.330%	124.670%
	Average (GD AA)		100.000%	0.000%	68.833%	31.167%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2021
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Report ID:
G-ALL-12E

AVISTA UTILITIES

		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		81,838,442	71,831,775	10,006,667	0
	Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
	Adjustments		0	0	0	0
	Total		133,984,159	113,315,724	20,668,435	0
	Percentage		100.000%	84.574%	15.426%	0.000%
	Direct Labor Accts 580 - 894		53,666,504	43,787,244	9,879,260	0
	Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
	Total		76,385,731	62,624,128	13,761,603	0
	Percentage		100.000%	81.984%	18.016%	0.000%
	Number of Customers at		662,276	400,172	262,104	0
	Percentage		100.000%	60.424%	39.576%	0.000%
	Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
	Percentage		100.000%	81.885%	18.115%	0.000%
	Total Percentages		400.000%	308.867%	91.133%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2020 thru 12-31-2020	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2020 thru 12-31-2020	System 270,243,583 100.000%	Washington 182,423,301 67.503%	Idaho 87,820,282 32.497%	
11	Book Depreciation Percent	10-01-2020 thru 09-30-2021	28,306,362 100.000%	20,146,383 71.173%	8,159,979 28.827%	
12	Net Gas Plant (before ADFIT) Percent	9-01-2021 thru 09-30-2021	776,220,559 100.000%	550,806,739 70.960%	225,413,820 29.040%	
13	G-PLT Net Gas General Plant Percent	9-01-2021 thru 09-30-2021	97,320,841 100.000%	78,795,270 80.964%	18,525,571 19.036%	
14	Net Allocated Schedule M's Percent	10-01-2020 thru 09-30-2021	-58,446,722 100.000%	-41,227,666 70.539%	-17,219,056 29.461%	
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 September 30, 2021	
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	151,463,957	0	151,463,957	106,062,634	0	106,062,634	45,401,323	0	45,401,323
99 4812XX	Commercial - Firm & Interruptible	67,240,466	0	67,240,466	48,506,893	0	48,506,893	18,733,573	0	18,733,573
99 4813XX	Industrial-Firm	2,544,661	0	2,544,661	1,519,570	0	1,519,570	1,025,091	0	1,025,091
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	284,923	0	284,923	257,515	0	257,515	27,408	0	27,408
99 499XXX	Unbilled Revenue	261,688	0	261,688	183,092	0	183,092	78,596	0	78,596
TOTAL SALES TO ULTIMATE CUSTOMERS		221,795,695	0	221,795,695	156,529,704	0	156,529,704	65,265,991	0	65,265,991
OTHER OPERATING REVENUES:										
99 483XXX	Sales for Resale	60,564,774	0	60,564,774	40,386,473	0	40,386,473	20,178,301	0	20,178,301
4 488000	Miscellaneous Service Revenues	6,204	0	6,204	1,848	0	1,848	4,356	0	4,356
99 4893XX	Transportation Revenues	5,437,120	0	5,437,120	4,816,992	0	4,816,992	620,128	0	620,128
99 493000	Rent from Gas Property	3,000	0	3,000	2,658	0	2,658	342	0	342
4 495XXX	Other Gas Revenues	10,819,582	527,853	11,347,435	7,871,955	384,884	8,256,839	2,947,627	142,969	3,090,596
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		76,830,680	527,853	77,358,533	53,079,926	384,884	53,464,810	23,750,754	142,969	23,893,723
TOTAL GAS REVENUES		298,626,375	527,853	299,154,228	209,609,630	384,884	209,994,514	89,016,745	142,969	89,159,714
PRODUCTION EXPENSES:										
G-804 804/805	City Gate Purchases	141,436,684	0	141,436,684	96,285,232	0	96,285,232	45,151,452	0	45,151,452
99 808XXX	Net Natural Gas Storage Transactions	(9,275,203)	0	(9,275,203)	(5,697,956)	0	(5,697,956)	(3,577,247)	0	(3,577,247)
99 811000	Gas Used for Products Extraction	(470,019)	0	(470,019)	(312,013)	0	(312,013)	(158,006)	0	(158,006)
10 813000	Other Gas Expenses	118,813	831,690	950,503	118,813	561,416	680,229	0	270,274	270,274
99 813010	Gas Technology Institute (GTI) Expenses	117,822	0	117,822	81,766	0	81,766	36,056	0	36,056
TOTAL PRODUCTION EXPENSES		131,928,097	831,690	132,759,787	90,475,842	561,416	91,037,258	41,452,255	270,274	41,722,529
UNDERGROUND STORAGE EXPENSES:										
1 814000	Supervision & Engineering	0	5,584	5,584	0	3,842	3,842	0	1,742	1,742
1 824000	Other Expenses	0	778,471	778,471	0	535,666	535,666	0	242,805	242,805
1 837000	Other Equipment	0	2,059,239	2,059,239	0	1,416,962	1,416,962	0	642,277	642,277
TOTAL UNDERGROUND STORAGE OPER EXP		0	2,843,294	2,843,294	0	1,956,470	1,956,470	0	886,824	886,824
G-DEPX	Depreciation Expense-Underground Storage	0	678,423	678,423	0	466,823	466,823	0	211,600	211,600
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	272,287	272,287	0	187,361	187,361	0	84,926	84,926
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA		0	950,710	950,710	0	654,184	654,184	0	296,526	296,526
TOTAL UNDERGROUND STORAGE EXPENSES		0	3,794,004	3,794,004	0	2,610,654	2,610,654	0	1,183,350	1,183,350

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended September 30, 2021	
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	359,733	1,333,683	1,693,416	334,569	988,673	1,323,242	25,164	345,010	370,174
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,652,883	1,027,955	4,680,838	2,486,756	762,033	3,248,789	1,166,127	265,922	1,432,049
3	875000	Measuring & Reg Sta Exp-General	105,900	0	105,900	72,579	0	72,579	33,321	0	33,321
3	876000	Measuring & Reg Sta Exp-Industrial	5,467	0	5,467	3,419	0	3,419	2,048	0	2,048
3	877000	Measuring & Reg Sta Exp-City Gate	82,787	0	82,787	54,743	0	54,743	28,044	0	28,044
3	878000	Meter & House Regulator Expenses	624,519	0	624,519	371,842	0	371,842	252,677	0	252,677
3	879000	Customer Installation Expenses	1,419,251	51,215	1,470,466	936,285	37,966	974,251	482,966	13,249	496,215
3	880000	Other Expenses	1,310,421	451,970	1,762,391	1,070,781	335,050	1,405,831	239,640	116,920	356,560
3	881000	Rents	(110)	33,441	33,331	(110)	24,790	24,680	0	8,651	8,651
		MAINTENANCE									
3	885000	Supervision & Engineering	46,238	8,067	54,305	12,141	5,980	18,121	34,097	2,087	36,184
3	887000	Mains	1,187,695	(5)	1,187,690	1,005,990	(4)	1,005,986	181,705	(1)	181,704
3	889000	Measuring & Reg Sta Exp-General	237,104	44,838	281,942	174,784	33,239	208,023	62,320	11,599	73,919
3	890000	Measuring & Reg Sta Exp-Industrial	20,778	9,453	30,231	11,834	7,008	18,842	8,944	2,445	11,389
3	891000	Measuring & Reg Sta Exp-City Gate	61,526	15,197	76,723	22,029	11,266	33,295	39,497	3,931	43,428
3	892000	Services	2,055,073	3,472	2,058,545	1,763,795	2,574	1,766,369	291,278	898	292,176
3	893000	Meters & House Regulators	1,537,731	642,509	2,180,240	1,098,335	476,298	1,574,633	439,396	166,211	605,607
3	894000	Other Equipment	172	238,309	238,481	172	176,661	176,833	0	61,648	61,648
		TOTAL DISTRIBUTION OPERATING EXP	12,707,168	3,860,104	16,567,272	9,419,944	2,861,534	12,281,478	3,287,224	998,570	4,285,794
G-DEPX		Depreciation Expense-Distribution	20,771,105	57,402	20,828,507	14,352,471	38,594	14,391,065	6,418,634	18,808	6,437,442
G-OTX		Taxes Other Than FIT	17,559,779	0	17,559,779	14,861,516	0	14,861,516	2,698,263	0	2,698,263
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	38,330,884	57,402	38,388,286	29,213,987	38,594	29,252,581	9,116,897	18,808	9,135,705
		TOTAL DISTRIBUTION EXPENSES	51,038,052	3,917,506	54,955,558	38,633,931	2,900,128	41,534,059	12,404,121	1,017,378	13,421,499

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended September 30, 2021	
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	116,314	116,314	0	76,423	76,423	0	39,891	39,891
2	902000	Meter Reading Expenses	434,008	81,103	515,111	316,035	53,288	369,323	117,973	27,815	145,788
2	903XXX	Customer Records & Collection Expenses	340,374	4,368,918	4,709,292	168,577	2,870,554	3,039,131	171,797	1,498,364	1,670,161
2	904000	Uncollectible Accounts	3,827,731	(3,662,546)	165,185	3,432,776	(2,406,439)	1,026,337	394,955	(1,256,107)	(861,152)
2	905000	Misc Customer Accounts	0	74,504	74,504	0	48,952	48,952	0	25,552	25,552
TOTAL CUSTOMER ACCOUNTS EXPENSES		4,602,113	978,293	5,580,406	3,917,388	642,778	4,560,166	684,725	335,515	1,020,240	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,238,073	46,624	10,284,697	8,758,611	30,634	8,789,245	1,479,462	15,990	1,495,452
2	909000	Advertising	72,061	473,359	545,420	63,929	311,016	374,945	8,132	162,343	170,475
2	910000	Misc Customer Service & Info Exp	0	180,400	180,400	0	118,530	118,530	0	61,870	61,870
TOTAL CUSTOMER SERVICE & INFO EXP		10,310,134	700,383	11,010,517	8,822,540	460,180	9,282,720	1,487,594	240,203	1,727,797	
SALES EXPENSES:											
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	
TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	93,074	7,789,220	7,882,294	63,660	5,679,510	5,743,170	29,414	2,109,710	2,139,124
4	921000	Office Supplies & Expenses	94	1,285,493	1,285,587	94	937,317	937,411	0	348,176	348,176
4	922000	Admin. Expenses Transferred - Credit	0	(18,789)	(18,789)	0	(13,700)	(13,700)	0	(5,089)	(5,089)
4	923000	Outside Services Employed	87,109	3,173,161	3,260,270	71,035	2,313,710	2,384,745	16,074	859,451	875,525
4	924000	Property Insurance Premium	0	463,621	463,621	0	338,049	338,049	0	125,572	125,572
4	925XXX	Injuries and Damages	18,734	1,227,986	1,246,720	13,594	895,386	908,980	5,140	332,600	337,740
4	926XXX	Employee Pensions and Benefits	2,048,405	5,926,108	7,974,513	1,550,645	4,321,022	5,871,667	497,760	1,605,086	2,102,846
4	928000	Regulatory Commission Expenses	765,693	203,108	968,801	507,432	148,096	655,528	258,261	55,012	313,273
4	930000	Miscellaneous General Expenses	31,557	1,208,855	1,240,412	24,448	881,437	905,885	7,109	327,418	334,527
4	931000	Rents	0	127,321	127,321	0	92,836	92,836	0	34,485	34,485
4	935000	Maintenance of General Plant	645,738	3,041,639	3,687,377	564,253	2,217,811	2,782,064	81,485	823,828	905,313
TOTAL ADMIN & GEN OPERATING EXP		3,690,404	24,427,723	28,118,127	2,795,161	17,811,474	20,606,635	895,243	6,616,249	7,511,492	

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GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended September 30, 2021	
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	1,768,769	5,030,663	6,799,432	1,620,388	3,668,108	5,288,496	148,381	1,362,555	1,510,936
G-AMTX Amortization Expense - General Plant - 303000	39,559	88,086	127,645	24,842	64,228	89,070	14,717	23,858	38,575
G-AMTX Amortization Expense - Misc IT Intangible Plant - 3	854,182	8,279,192	9,133,374	854,189	6,036,773	6,890,962	(7)	2,242,419	2,242,412
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	447,132	0	447,132	0	0	0	447,132	0	447,132
99 407311 Regulatory Debit - AFUDC Amortization	50,063	169,379	219,442	37,008	120,191	157,199	13,055	49,188	62,243
99 407314 Regulatory Debit - FISERVE Amortization	510,144	0	510,144	496,949	0	496,949	13,195	0	13,195
99 407319 AFUDC Equity DFIT Deferral	93,986	0	93,986	0	0	0	93,986	0	93,986
99 407332 Existing Meters/ERTs Excess Depreciation Deferr	251,263	0	251,263	251,263	0	251,263	0	0	0
99 407335 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347 COVID-19 Deferred Costs	976,437	0	976,437	709,979	0	709,979	266,458	0	266,458
99 407368 Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407407 Reg. Credits-Amortization Depreciation Benefit	(10,691)	0	(10,691)	0	0	0	(10,691)	0	(10,691)
99 407414 Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407419 Amortization AFUDC Equity Tax Credit	(4,688)	0	(4,688)	0	0	0	(4,688)	0	(4,688)
99 407425 WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436 Regulatory Deferral - AMI	(3,295,612)	0	(3,295,612)	(3,295,612)	0	(3,295,612)	0	0	0
99 407447 Regulatory Deferral - COVID-19	(1,510,373)	0	(1,510,373)	(2,549,455)	0	(2,549,455)	1,039,082	0	1,039,082
99 407468 Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493 Amortization - 2015 Remand Refund	(2,753,246)	0	(2,753,246)	(2,753,246)	0	(2,753,246)	0	0	0
G-OTX Taxes Other Than FIT--A&G	502,754	759,823	1,262,577	374,915	554,025	928,940	127,839	205,798	333,637
TOTAL A&G DEPR/AMRT/NON-FIT TAXES	54,322	14,327,143	14,381,465	(2,094,137)	10,443,325	8,349,188	2,148,459	3,883,818	6,032,277
TOTAL ADMIN & GENERAL EXPENSES	3,744,726	38,754,866	42,499,592	701,024	28,254,799	28,955,823	3,043,702	10,500,067	13,543,769
TOTAL EXPENSES BEFORE FIT	201,623,122	48,976,742	250,599,864	142,550,725	35,429,955	177,980,680	59,072,397	13,546,787	72,619,184
NET OPERATING INCOME (LOSS) BEFORE FIT			48,554,364			32,013,834			16,540,530
G-FIT FEDERAL INCOME TAX			(4,814,394)			(3,673,111)			(1,141,283)
G-FIT DEFERRED FEDERAL INCOME TAX			8,901,662			6,177,947			2,723,715
G-FIT AMORTIZED INVESTMENT TAX CREDIT			(1,770)			(1,515)			(255)
GAS NET OPERATING INCOME (LOSS)			44,468,866			29,510,513			14,958,353

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers	100.000%	65.704%	34.296%
G-ALL 3	Direct Distribution Operating Expense	100.000%	74.131%	25.869%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL 10	Actual Annual Throughput	100.000%	67.503%	32.497%
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 September 30, 2021	
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	91,400	527,853	619,253	91,400	384,884	476,284	0	142,969	142,969
4	495028	Deferred Exchange Reservation	5,062,500	0	5,062,500	3,358,566	0	3,358,566	1,703,934	0	1,703,934
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	3,365,288	0	3,365,288	2,908,571	0	2,908,571	456,717	0	456,717
4	495329	Amortization Res Decoupling Deferral	1,177,057	0	1,177,057	756,322	0	756,322	420,735	0	420,735
4	495338	Non-Res Decoupling Deferred Rev	1,194,531	0	1,194,531	996,524	0	996,524	198,007	0	198,007
4	495339	Amortization Non-Res Decoupling	(71,193)	0	(71,193)	(239,427)	0	(239,427)	168,234	0	168,234
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	10,819,583	527,853	11,347,436	7,871,956	384,884	8,256,840	2,947,627	142,969	3,090,596

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
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 September 30, 2021	
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	122,305,987	0	122,305,987	81,424,894	0	81,424,894	40,881,093	0	40,881,093
1	804001	Pipeline Demand Costs	26,701,933	0	26,701,933	18,370,634	0	18,370,634	8,331,299	0	8,331,299
1	804002	Transport Variable Charges	292,637	0	292,637	201,336	0	201,336	91,301	0	91,301
6	804010	Gas Costs - Fixed Hedge	7,996	0	7,996	514	0	514	7,482	0	7,482
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	356,082	0	356,082	236,928	0	236,928	119,154	0	119,154
6	804018	Merchandise Processing Fee	110,482	0	110,482	73,093	0	73,093	37,389	0	37,389
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	(11,684,189)	0	(11,684,189)	(7,790,450)	0	(7,790,450)	(3,893,739)	0	(3,893,739)
6	804700	Gas Costs - Offsystem Bookout	206,367	0	206,367	138,552	0	138,552	67,815	0	67,815
6	804711	Gas Costs - Offsystem Bookout Offset	(206,367)	0	(206,367)	(138,552)	0	(138,552)	(67,815)	0	(67,815)
6	804730	Gas Costs - Intracompany LDC Gas	15,255,628	0	15,255,628	10,106,302	0	10,106,302	5,149,326	0	5,149,326
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,040,630)	0	(4,040,630)	(856,578)	0	(856,578)	(3,184,052)	0	(3,184,052)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(7,869,242)	0	(7,869,242)	(5,481,441)	0	(5,481,441)	(2,387,801)	0	(2,387,801)
		TOTAL PURCHASED GAS COSTS	141,436,684	0	141,436,684	96,285,232	0	96,285,232	45,151,452	0	45,151,452

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	67.234%	32.766%
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 September 30, 2021	
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	155,633	46,624	202,257	96,649	30,634	127,283	58,984	15,990	74,974
99	908600	Public Purpose Tariff Rider Expense Offset	9,892,036	0	9,892,036	8,474,876	0	8,474,876	1,417,160	0	1,417,160
99	908610	Limited Income Tax Refund Program	156,955	0	156,955	156,955	0	156,955	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	33,449	0	33,449	30,131	0	30,131	3,318	0	3,318
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,238,073	46,624	10,284,697	8,758,611	30,634	8,789,245	1,479,462	15,990	1,495,452

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.704%	34.296%
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 September 30, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.88%	53.88%
2	Cost of Debt		4.839%	4.843%
	Total Cost of Debt		2.607%	2.609%
	Total Weighted Cost		2.607%	2.609%
G-APL	Net Rate Base	656,815,157	466,504,529	190,310,628
	Interest Deduction for FIT Calculation	17,126,977	12,161,773	4,965,204
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 September 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	299,154,228	209,994,514	89,159,714
G-OPS	Operating & Maintenance Expense	196,879,403	139,724,727	57,154,676
G-OPS	Book Deprec/Amort and Reg Amortizations	34,625,818	22,278,136	12,347,682
G-OTX	Taxes Other than FIT	19,094,643	15,977,817	3,116,826
	Net Operating Income Before FIT	48,554,364	32,013,834	16,540,530
G-INT	Less: Interest Expense	17,126,977	12,161,773	4,965,204
G-OTX	Less: Idaho ITC Deferral & Amortization	(7,174)	0	(7,174)
G-SCM	Schedule M Adjustments	(54,345,898)	(37,343,065)	(17,002,833)
	Taxable Net Operating Income	(22,925,685)	(17,491,004)	(5,434,681)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,814,394)	(3,673,111)	(1,141,283)
G-DTE	Deferred FIT	8,901,662	6,177,947	2,723,715
99	411400 Amortized Investment Tax Credit	(1,770)	(1,515)	(255)
	Total FIT/Deferred FIT & ITC	4,085,498	2,503,321	1,582,177
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12E
For Twelve Months Ended September 30, 2021		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	23,433,616	14,133,764	37,567,380	16,851,890	10,274,524	27,126,414	6,581,726	3,859,240	10,440,966
12	997001	Contributions In Aid of Construction	0	814,379	814,379	0	577,883	577,883	0	236,496	236,496
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	554,624	554,624	0	393,561	393,561	0	161,063	161,063
99	997010	Deferred Gas Credit and Refunds	(11,909,873)	187,500	(11,722,373)	(6,338,019)	133,050	(6,204,969)	(5,571,854)	54,450	(5,517,404)
12	997016	Redemption Expense Amortization	0	111,446	111,446	0	79,082	79,082	0	32,364	32,364
99	997018	DSM Tariff Rider	(2,084,909)	(3,675)	(2,088,584)	(842,773)	(2,608)	(845,381)	(1,242,136)	(1,067)	(1,243,203)
12	997020	FAS87 Current Pension Accrual	0	(1,717,703)	(1,717,703)	0	(1,218,882)	(1,218,882)	0	(498,821)	(498,821)
12	997027	Customer Uncollectibles	662,151	(746,115)	(83,964)	817,762	(529,443)	288,319	(155,611)	(216,672)	(372,283)
99	997031	Decoupling Mechanism	(5,665,681)	0	(5,665,681)	(4,421,989)	0	(4,421,989)	(1,243,692)	0	(1,243,692)
12	997032	Interest Rate Swaps	0	(2,665,199)	(2,665,199)	0	(1,891,225)	(1,891,225)	0	(773,974)	(773,974)
12	997035	Leases	0	9,511	9,511	0	6,935	6,935	0	2,576	2,576
12	997048	AFUDC	0	(283,171)	(283,171)	0	(200,938)	(200,938)	0	(82,233)	(82,233)
12	997049	Tax Depreciation	0	(28,329,288)	(28,329,288)	0	(20,102,463)	(20,102,463)	0	(8,226,825)	(8,226,825)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	135,292	0	135,292	131,974	0	131,974	3,318	0	3,318
12	997080	Book Transportation Depreciation	0	2,738,372	2,738,372	0	1,943,149	1,943,149	0	795,223	795,223
12	997081	Deferred Compensation	0	20,014	20,014	0	14,202	14,202	0	5,812	5,812
4	997082	Meal Disallowances	0	37,723	37,723	0	27,506	27,506	0	10,217	10,217
12	997083	Paid Time Off	0	261,591	261,591	0	185,625	185,625	0	75,966	75,966
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	(18,850,000)	(18,850,000)	0	(13,375,960)	(13,375,960)	0	(5,474,040)	(5,474,040)
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	(3,044,349)	0	(3,044,349)	(3,044,349)	0	(3,044,349)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	1,591	0	1,591	1,591	0	1,591	0	0	0
99	997109	Tax Reform Amortization	(1,591)	0	(1,591)	(1,591)	0	(1,591)	0	0	0
99	997110	FISERVE	510,144	0	510,144	496,949	0	496,949	13,195	0	13,195
12	997111	Capitalized Transportation	0	(36,331)	(36,331)	0	(25,780)	(25,780)	0	(10,551)	(10,551)
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	147,018	147,018	0	104,324	104,324	0	42,694	42,694
12	997115	AFUDC Equity DFIR Deferral	89,298	0	89,298	0	0	0	89,298	0	89,298
12	997118	Depreciation Study Deferral	436,441	0	436,441	0	0	0	436,441	0	436,441
12	997119	AFUDC Tax CPI	0	1,456,492	1,456,492	0	1,033,527	1,033,527	0	422,965	422,965
12	997120	Transportation Tax Disallowance	0	36,390	36,390	0	25,822	25,822	0	10,568	10,568
12	997125	COVID-19	(595,946)	0	(595,946)	(1,901,486)	0	(1,901,486)	1,305,540	0	1,305,540
12	997126	Prepaid Expenses	0	(346,729)	(346,729)	0	(246,039)	(246,039)	0	(100,690)	(100,690)
12	997127	CARES Act SS Deferral	0	932,666	932,666	0	661,820	661,820	0	270,846	270,846
12	997128	Meters Expensed	0	(17,228,923)	(17,228,923)	0	(12,225,644)	(12,225,644)	0	(5,003,279)	(5,003,279)
12	997129	Mixed Service Costs (IDD#5)	0	(9,681,081)	(9,681,081)	0	(6,869,695)	(6,869,695)	0	(2,811,386)	(2,811,386)
TOTAL SCHEDULE M ADJUSTMENTS			4,100,827	(58,446,725)	(54,345,898)	3,884,602	(41,227,667)	(37,343,065)	216,225	(17,219,058)	(17,002,833)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers	100.000%	65.704%	34.296%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.234%	32.766%
G-ALL	11	Book Depreciation	100.000%	71.173%	28.827%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.960%	29.040%
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 September 30, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	6,871,711	4,876,166	1,995,545
99	410100	Deferred Federal Income Tax Exp	4,062,665	2,898,739	1,163,926
		SUBTOTAL	10,934,376	7,774,905	3,159,471
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,070,895)	(1,469,507)	(601,388)
99	411100	Deferred Federal Income Tax Exp	(465,540)	(504,512)	38,972
		SUBTOTAL	(2,536,435)	(1,974,019)	(562,416)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	503,721	377,061	126,660
		SUBTOTAL	503,721	377,061	126,660
		Total Deferred Federal Income Tax Expense	8,901,662	6,177,947	2,723,715

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.960%	29.040%
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 September 30, 2021	
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	272,287	272,287	0	187,361	187,361	0	84,926	84,926
		TOTAL UNDERGROUND STORAGE TAX	0	272,287	272,287	0	187,361	187,361	0	84,926	84,926
		DISTRIBUTION									
99	408110	State Excise Tax	6,042,902	0	6,042,902	6,042,902	0	6,042,902	0	0	0
99	408120	Municipal Occupation & License Tax	6,695,584	0	6,695,584	5,548,061	0	5,548,061	1,147,523	0	1,147,523
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	4,829,831	0	4,829,831	3,270,439	0	3,270,439	1,559,392	0	1,559,392
99	409100	State Income Tax	(1,364)	0	(1,364)	114	0	114	(1,478)	0	(1,478)
99	411410	State Income Tax-ITC Deferred	(2,150)	0	(2,150)	0	0	0	(2,150)	0	(2,150)
99	411420	State Income Tax-ITC Amortization	(5,024)	0	(5,024)	0	0	0	(5,024)	0	(5,024)
		TOTAL DISTRIBUTION TAX	17,559,779	0	17,559,779	14,861,516	0	14,861,516	2,698,263	0	2,698,263
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	502,754	759,823	1,262,577	374,915	554,025	928,940	127,839	205,798	333,637
		TOTAL A&G TAX	502,754	759,823	1,262,577	374,915	554,025	928,940	127,839	205,798	333,637
		TOTAL TAXES OTHER THAN FIT	18,062,533	1,032,110	19,094,643	15,236,431	741,386	15,977,817	2,826,102	290,724	3,116,826

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended September 30, 2021
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	1,331,958	3,126,069	1,022,594	971,197	1,993,791	771,517	360,761	1,132,278
4	3031XX	Misc Intangible IT Plant (3031XX)	4,233,863	59,206,688	63,440,551	4,233,863	43,170,557	47,404,420	0	16,036,131	16,036,131
TOTAL INTANGIBLE PLANT			6,027,974	60,538,646	66,566,620	5,256,457	44,141,754	49,398,211	771,517	16,396,892	17,168,409
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	922,388	922,388	0	369,615	369,615
1	351XXX	Structures & Improvements	0	2,348,627	2,348,627	0	1,616,090	1,616,090	0	732,537	732,537
1	352XXX	Wells	0	22,969,753	22,969,753	0	15,805,487	15,805,487	0	7,164,266	7,164,266
1	353000	Lines	0	2,058,788	2,058,788	0	1,416,652	1,416,652	0	642,136	642,136
1	354000	Compressor Station Equipment	0	14,864,382	14,864,382	0	10,228,181	10,228,181	0	4,636,201	4,636,201
1	355000	Measuring & Regulating Equipment	0	1,472,982	1,472,982	0	1,013,559	1,013,559	0	459,423	459,423
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,486,855	2,486,855	0	1,711,205	1,711,205	0	775,650	775,650
TOTAL UNDERGROUND STORAGE PLANT			0	48,038,533	48,038,533	0	33,088,675	33,088,675	0	14,949,858	14,949,858
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	621,307	0	621,307	483,840	0	483,840	137,467	0	137,467
6	375000	Structures & Improvements	1,527,054	0	1,527,054	877,559	0	877,559	649,495	0	649,495
6	376000	Mains	428,653,264	2,518,937	431,172,201	285,377,264	1,693,582	287,070,846	143,276,000	825,355	144,101,355
6	378000	Measuring & Reg Station Equip-General	7,049,308	0	7,049,308	4,555,408	0	4,555,408	2,493,900	0	2,493,900
6	379000	Measuring & Reg Station Equip-City Gate	6,510,221	0	6,510,221	1,872,428	0	1,872,428	4,637,793	0	4,637,793
6	380000	Services	313,621,343	0	313,621,343	215,709,900	0	215,709,900	97,911,443	0	97,911,443
6	381XXX	Meters	110,552,368	0	110,552,368	78,635,693	0	78,635,693	31,916,675	0	31,916,675
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	4,022,441	0	4,022,441	2,971,829	0	2,971,829	1,050,612	0	1,050,612
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			872,645,901	2,518,937	875,164,838	590,547,846	1,693,582	592,241,428	282,098,055	825,355	282,923,410
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,375,255	2,618,572	5,993,827	3,275,642	1,909,332	5,184,974	99,613	709,240	808,853
4	390XXX	Structures & Improvements	30,466,594	28,758,131	59,224,725	28,696,127	20,968,991	49,665,118	1,770,467	7,789,140	9,559,607
4	391XXX	Office Furniture & Equipment	1,454,838	16,432,179	17,887,017	1,452,587	11,981,523	13,434,110	2,251	4,450,656	4,452,907
4	392XXX	Transportation Equipment	13,648,988	5,162,731	18,811,719	10,554,824	3,764,405	14,319,229	3,094,164	1,398,326	4,492,490
4	393000	Stores Equipment	379,015	1,057,284	1,436,299	323,714	770,919	1,094,633	55,301	286,365	341,666
4	394000	Tools, Shop & Garage Equipment	3,089,619	7,635,788	10,725,407	2,522,250	5,567,635	8,089,885	567,369	2,068,153	2,635,522
4	395XXX	Laboratory Equipment	106,253	548,179	654,432	106,253	399,705	505,958	0	148,474	148,474
4	396XXX	Power Operated Equipment	3,692,297	1,074,038	4,766,335	2,677,553	783,135	3,460,688	1,014,744	290,903	1,305,647
4	397XXX	Communications Equipment	4,496,805	17,499,444	21,996,249	3,360,839	12,759,720	16,120,559	1,135,966	4,739,724	5,875,690
4	398000	Miscellaneous Equipment	1,953	143,964	145,917	0	104,971	104,971	1,953	38,993	40,946
TOTAL GENERAL PLANT			60,711,617	80,930,310	141,641,927	52,969,789	59,010,336	111,980,125	7,741,828	21,919,974	29,661,802

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended September 30, 2021
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	939,385,492	192,026,426	1,131,411,918	648,774,092	137,934,347	786,708,439	290,611,400	54,092,079	344,703,479
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,305,424)	(18,305,424)	0	(12,595,962)	(12,595,962)	0	(5,709,462)	(5,709,462)
G-ADEP		Distribution Plant	(259,591,381)	(1,951,713)	(261,543,094)	(165,542,487)	(1,312,215)	(166,854,702)	(94,048,894)	(639,498)	(94,688,392)
G-ADEP		General Plant	(17,951,446)	(26,369,640)	(44,321,086)	(13,957,432)	(19,227,423)	(33,184,855)	(3,994,014)	(7,142,217)	(11,136,231)
		TOTAL ACCUMULATED DEPRECIATION	(277,542,827)	(46,626,777)	(324,169,604)	(179,499,919)	(33,135,600)	(212,635,519)	(98,042,908)	(13,491,177)	(111,534,085)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(426,079)	(965,204)	(1,391,283)	(284,523)	(703,778)	(988,301)	(141,556)	(261,426)	(402,982)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,484,106)	(27,146,369)	(29,630,475)	(2,484,106)	(19,793,773)	(22,277,879)	0	(7,352,596)	(7,352,596)
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	(2,910,185)	(28,111,573)	(31,021,758)	(2,768,629)	(20,497,551)	(23,266,180)	(141,556)	(7,614,022)	(7,755,578)
		TOTAL ACCUMULATED DEPR/AMORT	(280,453,012)	(74,738,350)	(355,191,362)	(182,268,548)	(53,633,151)	(235,901,699)	(98,184,464)	(21,105,199)	(119,289,663)
		NET GAS UTILITY PLANT before DFIT	658,932,480	117,288,076	776,220,556	466,505,544	84,301,196	550,806,740	192,426,936	32,986,880	225,413,816
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,822,061)	(102,822,061)	0	(72,962,534)	(72,962,534)	0	(29,859,527)	(29,859,527)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,085,883)	(17,085,883)	0	(12,454,371)	(12,454,371)	0	(4,631,512)	(4,631,512)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(797,892)	(797,892)	0	(581,783)	(581,783)	0	(216,109)	(216,109)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	58,361	58,361)	0	42,554	42,554)	0	15,807	15,807)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(290,819)	(290,819)	0	(206,365)	(206,365)	0	(84,454)	(84,454)
		TOTAL ACCUMULATED DFIT	0	(120,938,294)	(120,938,294)	0	(86,162,499)	(86,162,499)	0	(34,775,795)	(34,775,795)
		NET GAS UTILITY PLANT	658,932,480	(3,650,218)	655,282,262	466,505,544	(1,861,303)	464,644,241	192,426,936	(1,788,915)	190,638,021

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.234%	32.766%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.960%	29.040%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended September 30, 2021	
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	658,932,480	(3,650,218)	655,282,262	466,505,544	(1,861,303)	464,644,241	192,426,936	(1,788,915)	190,638,021
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(4,107,087)	0	(4,107,087)	(4,107,087)	0	(4,107,087)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,136,116	2,303,099	3,439,215	712,886	1,679,305	2,392,191	423,230	623,794	1,047,024
4	182318	Accumulated Amortization - AFUDC	(223,039)	(934,054)	(1,157,093)	(161,495)	(681,093)	(842,588)	(61,544)	(252,961)	(314,505)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,943,545	3,943,545	0	1,787,519	1,787,519
1	164100	Gas Inventory--Jackson Prairie	0	21,279,007	21,279,007	0	14,642,085	14,642,085	0	6,636,922	6,636,922
1	164115	Gas Inventory--Clay Basin	0	64,921	64,921	0	47,337	47,337	0	17,584	17,584
4	252000	Customer Advances	0	119	119	0	87	87	0	32	32
99	254393	Regulatory Liability-Customer Tax Credit	(40,388,339)	0	(40,388,339)	(28,302,794)	0	(28,302,794)	(12,085,545)	0	(12,085,545)
99	190393	ADFIT-Customer Tax Credit	8,481,551	0	8,481,551	5,943,587	0	5,943,587	2,537,964	0	2,537,964
99	235199	Customer Deposits	0	0	0	0	0	0	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	6,996,689	0	6,996,689	6,996,689	0	6,996,689	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,469,305)	0	(1,469,305)	(1,469,305)	0	(1,469,305)	0	0	0
C-WKC		Working Capital	2,662,153	0	2,662,153	2,616,541	0	2,616,541	45,612	0	45,612
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(26,911,261)	28,444,156	1,532,895	(17,770,978)	19,631,266	1,860,288	(9,140,283)	8,812,890	(327,393)
		NET RATE BASE	632,021,219	24,793,938	656,815,157	448,734,566	17,769,963	466,504,529	183,286,653	7,023,975	190,310,628

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
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 September 30, 2021	
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)	3,207,218	3,207,218												
Steam (ED-ID)	4,337,041	4,337,041												
Steam (ED-WA)	11,525,910	11,525,910												
Hydro (ED-AN)	14,529,741	14,529,741												
Other (ED-AN)	10,499,504	10,499,504												
Total Electric Production	44,099,414	44,099,414												
Electric Transmission														
ED-AN	17,091,465	17,091,465												
ED-ID	933,674	933,674												
ED-WA	514,138	514,138												
Total Electric Transmission	18,539,277	18,539,277												
Electric Distribution														
ED-AN	86,570	86,570												
ED-ID	18,009,132	18,009,132												
ED-WA	34,511,170	34,511,170												
Total Electric Distribution	52,606,872	52,606,872												
Gas Underground Storage														
1 GD-AN	678,423		678,423			678,423	678,423		466,823	466,823		211,600	211,600	
GD-OR	121,158			121,158										
Total Gas Underground Storage	799,581		678,423	121,158		678,423	678,423		466,823	466,823		211,600	211,600	
Gas Distribution														
6 GD-AN	57,402		57,402			57,402	57,402		38,594	38,594		18,808	18,808	
GD-ID	6,418,634		6,418,634			6,418,634	6,418,634				6,418,634		6,418,634	
GD-WA	14,352,471		14,352,471			14,352,471	14,352,471	14,352,471		14,352,471				
GD-OR	9,619,084			9,619,084										
Total Gas Distribution	30,447,591		20,828,507	9,619,084		20,771,105	20,828,507	14,352,471	38,594	14,391,065	6,418,634	18,808	6,437,442	
General Plant														
ED-AN	2,871,740	2,871,740												
ED-ID	493,973	493,973												
ED-WA	1,015,315	1,015,315												
7,4 CD-AA	22,226,466	15,558,082	4,599,767	2,068,617		4,599,767	4,599,767		3,353,920	3,353,920		1,245,847	1,245,847	
9,4 CD-AN	628,934	485,644	143,290			143,290	143,290		104,480	104,480		38,810	38,810	
9 CD-ID	475,904	367,479	108,425			108,425	108,425				108,425		108,425	
9 CD-WA	2,266,902	1,750,434	516,468			516,468	516,468	516,468		516,468				
8,4 GD-AA	371,980		256,045	115,935		256,045	256,045		186,695	186,695		69,350	69,350	
4 GD-AN	31,561	31,561				31,561	31,561		23,013	23,013		8,548	8,548	
GD-ID	39,956		39,956			39,956	39,956				39,956		39,956	
GD-WA	1,103,920		1,103,920			1,103,920	1,103,920	1,103,920		1,103,920				
GD-OR	210,026			210,026										
Total General Plant	31,736,677	22,542,667	6,799,432	2,394,578		1,768,769	5,030,663	6,799,432	1,620,388	3,668,108	5,288,496	148,381	1,362,555	1,510,936
Total Depreciation Expense	178,229,412	137,788,230	28,306,362	12,134,820		22,539,874	5,766,488	28,306,362	15,972,859	4,173,525	20,146,384	6,567,015	1,592,963	8,159,978

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 System Contract Demand	68.810%	31.190%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.915%	27.085%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	6 Actual Therms Purchased	67.234%	32.766%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended September 30, 2021	
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	910,800	910,800											
Misc Intangible Plt (303000) ED-AN	246,961	246,961											
Total Production/Transmission	1,157,761	1,157,761											
Distribution													
Franchises (302000) ED-WA	103,794	103,794											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	109,660	109,660											
General Plant - 303000													
7,4 CD-AA	414,929	290,442	85,870	38,617		85,870	85,870		62,612	62,612		23,258	23,258
9,4 CD-AN	9,729	7,513	2,216			2,216	2,216		1,616	1,616		600	600
GD-ID	14,717		14,717		14,717		14,717				14,717		14,717
GD-WA	24,842		24,842		24,842		24,842	24,842		24,842			
GD-OR	7,518			7,518									
Total General Plant - 303000	471,735	297,955	127,645	46,135	39,559	88,086	127,645	24,842	64,228	89,070	14,717	23,858	38,575
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	39,572,266	27,699,794	8,189,481	3,682,991		8,189,481	8,189,481		5,971,360	5,971,360		2,218,121	2,218,121
9,4 CD-AN	142,533	110,060	32,473			32,473	32,473		23,678	23,678		8,795	8,795
9,4 CD-ID	(30)	(23)	(7)		(7)		(7)				(7)		(7)
9,4 CD-WA	3,749,238	2,895,049	854,189		854,189		854,189	854,189		854,189			0
ED-AN	3,883,545	3,883,545											
ED-ID	(30)	(30)											
ED-WA	650,371	650,371											
8,4 GD-AA	83,155		57,238	25,917		57,238	57,238		41,735	41,735		15,503	15,503
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0								0	0
Total Miscellaneous IT Intangible Plant - 3031XX	48,081,048	35,238,766	9,133,374	3,708,908	854,182	8,279,192	9,133,374	854,189	6,036,773	6,890,962	(7)	2,242,419	2,242,412
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	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	410,654	410,654											
GD-OR	0			0									
Total General Plant- 390200, 396200	410,654	410,654	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	50,230,858	37,214,796	9,261,019	3,755,043	893,741	8,367,278	9,261,019	879,031	6,101,001	6,980,032	14,710	2,266,277	2,280,987

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 System Contract Demand	68.810%	31.190%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Rat	72.915%	27.085%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended September 30, 2021	
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)	(73,959,847)	(73,959,847)												
Steam (ED-ID)	(92,679,861)	(92,679,861)												
Steam (ED-WA)	(175,758,599)	(175,758,599)												
Hydro (ED-AN)	(169,835,981)	(169,835,981)												
Other (ED-AN)	(156,583,467)	(156,583,467)												
Total Electric Production	(668,817,755)	(668,817,755)												
Electric Transmission														
ED-AN	(218,825,407)	(218,825,407)												
ED-ID	(10,265,648)	(10,265,648)												
ED-WA	(16,094,091)	(16,094,091)												
Total Electric Transmission	(245,185,146)	(245,185,146)												
Electric Distribution														
ED-AN	(395,983)	(395,983)												
ED-ID	(257,565,265)	(257,565,265)												
ED-WA	(399,148,647)	(399,148,647)												
Total Electric Distribution	(657,109,895)	(657,109,895)												
Gas Underground Storage														
1 GD-AN	(18,305,424)		(18,305,424)			(18,305,424)	(18,305,424)		(12,595,962)	(12,595,962)		(5,709,462)	(5,709,462)	
GD-OR	(1,486,442)			(1,486,442)										
Total Gas Underground Storage	(19,791,866)		(18,305,424)	(1,486,442)		(18,305,424)	(18,305,424)		(12,595,962)	(12,595,962)		(5,709,462)	(5,709,462)	
Gas Distribution														
6 GD-AN	(1,951,713)		(1,951,713)			(1,951,713)	(1,951,713)		(1,312,215)	(1,312,215)		(639,498)	(639,498)	
GD-ID	(94,048,894)		(94,048,894)			(94,048,894)	(94,048,894)				(94,048,894)		(94,048,894)	
GD-WA	(165,542,487)		(165,542,487)			(165,542,487)	(165,542,487)	(165,542,487)		(165,542,487)				
GD-OR	(129,648,581)			(129,648,581)										
Total Gas Distribution	(391,191,675)		(261,543,094)	(129,648,581)		(259,591,381)	(1,951,713)	(261,543,094)	(165,542,487)	(1,312,215)	(166,854,702)	(94,048,894)	(639,498)	(94,688,392)
General Plant														
ED-AN	(37,445,144)	(37,445,144)												
ED-ID	(12,599,760)	(12,599,760)												
ED-WA	(23,303,645)	(23,303,645)												
7.4 CD-AA	(92,945,038)	(65,059,668)	(19,234,975)	(8,650,395)		(19,234,975)	(19,234,975)		(14,025,182)	(14,025,182)		(5,209,793)	(5,209,793)	
9.4 CD-AN	(8,078,365)	(6,237,871)	(1,840,494)			(1,840,494)	(1,840,494)		(1,341,996)	(1,341,996)		(498,498)	(498,498)	
9 CD-ID	(7,026,277)	(5,425,480)	(1,600,797)			(1,600,797)	(1,600,797)				(1,600,797)		(1,600,797)	
9 CD-WA	(9,348,331)	(7,218,501)	(2,129,830)			(2,129,830)	(2,129,830)	(2,129,830)		(2,129,830)				
8.4 GD-AA	(2,191,048)		(1,508,164)	(682,884)		(1,508,164)	(1,508,164)		(1,099,678)	(1,099,678)		(408,486)	(408,486)	
4 GD-AN	(3,786,007)		(3,786,007)			(3,786,007)	(3,786,007)		(2,760,567)	(2,760,567)		(1,025,440)	(1,025,440)	
GD-ID	(2,393,217)		(2,393,217)			(2,393,217)	(2,393,217)				(2,393,217)		(2,393,217)	
GD-WA	(11,827,602)		(11,827,602)			(11,827,602)	(11,827,602)	(11,827,602)		(11,827,602)				
GD-OR	(5,310,933)			(5,310,933)										
Total General Plant	(216,255,367)	(157,290,069)	(44,321,086)	(14,644,212)		(17,951,446)	(26,369,640)	(44,321,086)	(13,957,432)	(19,227,423)	(33,184,855)	(3,994,014)	(7,142,217)	(11,136,231)
Total Accumulated Depreciation	(2,198,351,704)	(1,728,402,865)	(324,169,604)	(145,779,235)		(277,542,827)	(46,626,777)	(324,169,604)	(179,499,919)	(33,135,600)	(212,635,519)	(98,042,908)	(13,491,177)	(111,534,085)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		69.998%	20.695%	9.307%	1 System Contract Demand	68.810%	31.190%
8 Gas North/Oregon 4-Factor		0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.915%	27.085%
9 Elec/Gas North 4-Factor		77.218%	22.782%	0.000%	6 Actual Therms Purchased	67.234%	32.766%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended September 30, 2021
 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	(14,503,754)	(14,503,754)											
Misc Intangible Plt (303000)	ED-AN	(2,495,125)	(2,495,125)											
Total Production/Transmission		(16,998,879)	(16,998,879)											
Distribution														
Franchises (302000)	ED-WA	(258,207)	(258,207)											
Misc Intangible Plt (303000)	ED-WA	(58,805)	(58,805)											
Total Distribution		(317,012)	(317,012)											
General Plant - 303000														
7,4	CD-AA	(4,517,248)	(3,161,983)	(934,845)	(420,420)		(934,845)	(934,845)		(681,642)	(681,642)		(253,203)	(253,203)
9,4	CD-AN	(133,252)	(102,893)	(30,359)			(30,359)	(30,359)		(22,136)	(22,136)		(8,223)	(8,223)
	GD-ID	(141,556)		(141,556)			(141,556)	(141,556)					(141,556)	(141,556)
	GD-WA	(284,523)		(284,523)			(284,523)	(284,523)		(284,523)	(284,523)			
	GD-OR	(118,919)			(118,919)									
Total General Plant - 303000		(5,195,498)	(3,264,876)	(1,391,283)	(539,339)	(426,079)	(965,204)	(1,391,283)	(284,523)	(703,778)	(988,301)	(141,556)	(261,426)	(402,982)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(130,315,218)	(91,218,044)	(26,968,737)	(12,128,437)		(26,968,737)	(26,968,737)		(19,664,253)	(19,664,253)		(7,304,484)	(7,304,484)
9,4	CD-AN	(317,853)	(245,437)	(72,416)			(72,416)	(72,416)		(52,802)	(52,802)		(19,614)	(19,614)
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	0
9	CD-WA	(10,903,330)	(8,419,224)	(2,484,106)		(2,484,106)	(2,484,106)	(2,484,106)			(2,484,106)		0	0
	ED-AN	(10,380,820)	(10,380,820)											
	ED-ID	0	0											
	ED-WA	(522,958)	(522,958)											
8,4	GD-AA	(152,857)		(105,216)	(47,641)		(105,216)	(105,216)		(76,718)	(76,718)		(28,498)	(28,498)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(152,593,036)	(110,786,483)	(29,630,475)	(12,176,078)	(2,484,106)	(27,146,369)	(29,630,475)	(2,484,106)	(19,793,773)	(22,277,879)	0	(7,352,596)	(7,352,596)
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	0
9	CD-WA	0	0	0		0	0	0		0	0		0	0
4	ED-AN	(631,766)	(631,766)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(631,766)	(631,766)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(175,736,191)	(131,999,016)	(31,021,758)	(12,715,417)	(2,910,185)	(28,111,573)	(31,021,758)	(2,768,629)	(20,497,551)	(23,266,180)	(141,556)	(7,614,022)	(7,755,578)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 System Contract Demand	68.810%	31.190%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.915%	27.085%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2021	
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	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	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	11,920,608	0	0	8,344,187	8,344,187	0	0	2,466,970	2,466,970	0	1,109,451	1,109,451	
9		CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0	
		TOTAL ACCOUNT	18,715,574	807,718	699,891	9,259,170	10,766,779	3,275,642	99,613	2,618,572	5,993,827	845,517	1,109,451	1,954,968	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	17,807,745	8,294,951	2,745,911	6,766,883	17,807,745	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,932,161	0	0	0	0	25,932,161	0	0	0	25,932,161	0	0	
99		GD-OR / AS	4,066,919	0	0	0	0	0	0	0	0	4,066,919	0	4,066,919	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,284,478	0	0	89,096,589	89,096,589	0	0	26,341,523	26,341,523	0	11,846,366	11,846,366	
9		CD-WA / ID / AN	30,509,774	9,367,739	6,000,534	8,190,460	23,558,733	2,763,966	1,770,467	2,416,608	6,951,041	0	0	0	
		TOTAL ACCOUNT	205,601,077	17,662,690	8,746,445	104,053,932	130,463,067	28,696,127	1,770,467	28,758,131	59,224,725	4,066,919	11,846,366	15,913,285	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,991,470	434,661	7,798	1,549,011	1,991,470	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	0	140,856	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	221,326	221,326	0	100,215	100,215	
7		CD-AA	77,959,812	0	0	54,570,309	54,570,309	0	0	16,133,783	16,133,783	0	7,255,720	7,255,720	
9		CD-WA / ID / AN	6,105,655	4,445,766	7,630	261,208	4,714,604	1,311,730	2,251	77,070	1,391,051	0	0	0	
		TOTAL ACCOUNT	86,531,443	4,880,427	15,428	56,380,528	61,276,383	1,452,586	2,251	16,432,179	17,887,016	12,109	7,355,935	7,368,044	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	54,668,192	23,982,286	10,528,024	20,157,882	54,668,192	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,552,597	0	0	0	0	10,059,790	2,862,562	2,630,245	15,552,597	0	0	0	
99		GD-OR / AS	4,616,380	0	0	0	0	0	0	0	0	4,616,380	0	4,616,380	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,644,368	0	0	5,350,905	5,350,905	0	0	1,582,002	1,582,002	0	711,461	711,461	
9		CD-WA / ID / AN	7,067,649	1,677,787	784,953	2,994,686	5,457,426	495,034	231,602	883,587	1,610,223	0	0	0	
		TOTAL ACCOUNT	89,646,373	25,660,073	11,312,977	28,503,473	65,476,523	10,554,824	3,094,164	5,162,731	18,811,719	4,616,380	741,751	5,358,131	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2021	
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	12,524	0	0	8,766	8,766	0	0	2,592	2,592	0	1,166	1,166	
9		CD-WA / ID / AN	5,316,922	343,537	187,428	3,574,603	4,105,568	101,361	55,301	1,054,692	1,211,354	0	0	0	
		TOTAL ACCOUNT	6,045,374	402,403	187,428	3,997,286	4,587,117	323,714	55,301	1,057,284	1,436,299	20,792	1,166	21,958	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,145,250	1,093,159	299,887	5,752,204	7,145,250	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,364,331	0	0	0	0	2,516,247	346,430	501,654	3,364,331	0	0	0	
99		GD-OR / AS	926,527	0	0	0	0	0	0	0	0	926,527	0	926,527	
8		GD-AA	5,595,360	0	0	0	0	0	0	3,851,454	3,851,454	0	1,743,906	1,743,906	
7		CD-AA	14,756,010	0	0	10,328,912	10,328,912	0	0	3,053,756	3,053,756	0	1,373,342	1,373,342	
9		CD-WA / ID / AN	2,000,902	20,344	748,815	775,877	1,545,036	6,003	220,939	228,924	455,866	0	0	0	
		TOTAL ACCOUNT	33,788,380	1,113,503	1,048,702	16,856,993	19,019,198	2,522,250	567,369	7,635,788	10,725,407	926,527	3,117,248	4,043,775	
	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	2,120,475	398,014	15,791	1,706,670	2,120,475	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	205,171	0	0	0	0	0	0	141,225	141,225	0	63,946	63,946	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,053,193	398,014	15,791	2,762,094	3,175,899	106,253	0	548,179	654,432	18,586	204,276	222,862	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2021	
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	30,778,828	13,664,685	8,953,410	8,160,733	30,778,828	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	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	369,924	369,924	0	0	109,369	109,369	0	49,186	
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	
		TOTAL ACCOUNT	37,136,796	13,914,933	9,343,529	9,018,979	32,277,441	2,677,553	1,014,744	1,074,038	4,766,335	43,834	49,186	93,020
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,790,970	12,344,957	6,515,662	29,930,351	48,790,970	0	0	0	0	0	0	
99		GD-WA / ID / AN	894,666	0	0	0	0	602,268	290,445	1,953	894,666	0	0	
99		GD-OR / AS	756,920	0	0	0	0	0	0	0	0	756,920	0	
8		GD-AA	267,879	0	0	0	0	0	0	184,389	184,389	0	83,490	
7		CD-AA	81,549,016	0	0	57,082,680	57,082,680	0	0	16,876,569	16,876,569	0	7,589,767	
9		CD-WA / ID / AN	17,735,261	9,349,450	2,865,673	1,479,514	13,694,637	2,758,570	845,521	436,533	4,040,624	0	0	
		TOTAL ACCOUNT	149,994,712	21,694,407	9,381,335	88,492,545	119,568,287	3,360,838	1,135,966	17,499,444	21,996,248	756,920	7,673,257	8,430,177
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	281,304	0	6,846	274,458	281,304	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	484,235	484,235	0	0	143,165	143,165	0	64,384	
9		CD-WA / ID / AN	12,080	0	6,620	2,708	9,328	0	1,953	799	2,752	0	0	
		TOTAL ACCOUNT	994,260	0	13,466	761,401	774,867	0	1,953	143,964	145,917	9,092	64,384	73,476
		TOTAL GENERAL PLANT	632,623,969	86,534,168	40,764,992	320,203,188	447,502,348	52,969,787	7,741,828	80,930,310	141,641,925	11,316,676	32,163,020	43,479,696

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.998%	20.695%	9.307%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.833%	31.167%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.218%	22.782%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
For Twelve Months Ended September 30, 2021
Ending Balance Basis

Report ID:
C-IPL-12E

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	11,964,857	319,716	0	11,645,141	11,964,857	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	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,355,621	4,355,621	0	0	1,287,745	1,287,745	0	579,127	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,601,470	319,716	0	16,150,608	16,470,324	1,022,594	771,517	1,331,957	3,126,068	425,951	579,127	1,005,078
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,551,871	2,444,666	0	21,107,205	23,551,871	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	443,874	0	0	0	0	0	0	305,532	305,532	0	138,342	
7		CD-AA	145,816,892	0	0	102,068,908	102,068,908	0	0	30,176,806	30,176,806	0	13,571,178	
9		CD-WA / ID / AN	679,172	0	0	524,436	524,436	0	0	154,736	154,736	0	0	
		TOTAL ACCOUNT	170,491,809	2,444,666	0	123,700,549	126,145,215	0	0	30,637,074	30,637,074	0	13,709,520	13,709,520
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	550,735	0	0	550,735	550,735	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	3,690,907	0	0	2,583,561	2,583,561	0	0	763,833	763,833	0	343,513	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,241,642	0	0	3,134,296	3,134,296	0	0	763,833	763,833	0	343,513	343,513
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,636,070	0	0	1,636,070	1,636,070	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	1,636,070	0	0	1,636,070	1,636,070	0	0	0	0	0	0	0
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	98,160,456	0	0	68,710,356	68,710,356	0	0	20,314,306	20,314,306	0	9,135,794	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,710,356	68,710,356	0	0	20,314,306	20,314,306	0	9,135,794	9,135,794

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended September 30, 2021	
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	29,192,891	0	0	20,434,440	20,434,440	0	0	6,041,469	6,041,469	0	2,716,982	2,716,982
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,434,440	20,434,440	0	0	6,041,469	6,041,469	0	2,716,982	2,716,982
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,368,235	1,368,235	0	0	1,368,235	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	2,144,947	0	0	1,501,420	1,501,420	0	0	443,897	443,897	0	199,630	199,630
9		CD-WA / ID / AN	18,583,430	14,349,567	0	0	14,349,567	4,233,863	0	0	4,233,863	0	0	0
		TOTAL ACCOUNT	22,096,612	15,717,802	0	1,501,420	17,219,222	4,233,863	0	443,897	4,677,760	0	199,630	199,630
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	78,653	0	0	78,653	78,653	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	4,861,606	0	0	3,403,027	3,403,027	0	0	1,006,109	1,006,109	0	452,470	452,470
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,940,259	0	0	3,481,680	3,481,680	0	0	1,006,109	1,006,109	0	452,470	452,470
	TOTAL		351,361,209	18,482,184	0	238,749,419	257,231,603	5,256,457	771,517	60,538,645	66,566,619	425,951	27,137,036	27,562,987

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.998%	20.695%	9.307%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.833%	31.167%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.218%	22.782%	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 September 30, 2021	
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	(81,621,049)	(57,133,102)	(16,891,476)	(7,596,471)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(853,295)	(658,889)	(194,406)	0
7	282919 CD-AA	(3,855,482)	(2,698,760)	(797,892)	(358,830)
7	283750 CD-AA	282,004	197,397	58,361	26,246
	Total	(86,047,822)	(60,293,354)	(17,825,413)	(7,929,055)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.998%	20.695%	9.307%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.833%	31.167%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.218%	22.782%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended September 30, 2021	
Ending Balance Basis	

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	4,780,885	4,780,885	0	0	0	0	4,780,885
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	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	(21)	(21)	0	0	0	0	(21)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	56,071,793	20,079,210	0	76,151,003	53,455,252	20,033,598	2,616,541	45,612	0
TOTAL		56,071,793	20,079,210	4,780,864	80,931,867	53,455,252	20,033,598	2,616,541	45,612	4,780,864

ALLOCATION RATIOS:

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

	Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
	69.998%	20.695%	9.307%	31.734%	27.085%	100.000%