

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended February 28, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	8,953,497	6,257,228	2,696,269
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>8,953,497</u>	<u>6,257,228</u>	<u>2,696,269</u>
G-APL	Gas Net Adjusted Rate Base	<u>668,484,525</u>	<u>472,327,708</u>	<u>196,156,817</u>
	RATE OF RETURN	<u>1.339%</u>	<u>1.325%</u>	<u>1.375%</u>

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

RESULTS OF OPERATIONS

Report ID:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended February 28, 2022

Average of Monthly Averages Basis

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	2-01-2022 thru 02-28-2022	266,823 100.000%	175,068 65.612%	91,755 34.388%
3	G-OPS	Direct Distribution Operating Expense Percent	2-01-2022 thru 02-28-2022	906,960 100.000%	631,388 69.616%	275,572 30.384%
	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% 100.000%	289.467% 72.367%	110.533% 27.633%
6	Input	Actual Therms Purchased Percent	2-01-2022 thru 02-28-2022	43,997,435 100.000%	29,601,474 67.280%	14,395,961 32.720%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended February 28, 2022

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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 Month Ended February 28, 2022

Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended February 28, 2022

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		85,248,538	75,398,647	9,849,891	0
	Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
	Adjustments		0	0	0	0
	Total		142,841,884	121,811,494	21,030,390	0
	Percentage		100.000%	85.277%	14.723%	0.000%
	Direct Labor Accts 580 - 894		56,931,970	47,158,546	9,773,424	0
	Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
	Total		79,323,635	66,079,652	13,243,983	0
	Percentage		100.000%	83.304%	16.696%	0.000%
	Number of Customers at		672,312	405,775	266,537	0
	Percentage		100.000%	60.355%	39.645%	0.000%
	Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
	Percentage		100.000%	81.777%	18.223%	0.000%
	Total Percentages		400.000%	310.713%	89.287%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021				
			System	Washington	Idaho	
			274,289,163	184,035,999	90,253,164	
			100.000%	67.096%	32.904%	
11	Book Depreciation Percent	2-01-2022 thru 02-28-2022	2,445,253	1,738,097	707,156	
			100.000%	71.080%	28.920%	
12	Net Gas Plant (before ADFIT) - AMA Percent	01-01-2022 thru 02-28-2022	781,897,541	551,564,666	230,332,875	
			100.000%	70.542%	29.458%	
13	G-PLT Net Gas General Plant - AMA Percent	01-01-2022 thru 02-28-2022	95,634,016	77,032,814	18,601,202	
			100.000%	80.550%	19.450%	
14	Net Allocated Schedule M's - AMA Percent	2-01-2022 thru 02-28-2022	-3,844,897	-2,692,850	-1,152,047	
			100.000%	70.037%	29.963%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended February 28, 2022	
Average of Monthly Averages 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	26,006,227	0	26,006,227	18,425,124	0	18,425,124	7,581,103	0	7,581,103
99	4812XX	Commercial - Firm & Interruptible	12,079,815	0	12,079,815	8,829,423	0	8,829,423	3,250,392	0	3,250,392
99	4813XX	Industrial-Firm	331,221	0	331,221	205,244	0	205,244	125,977	0	125,977
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	64,911	0	64,911	60,177	0	60,177	4,734	0	4,734
99	499XXX	Unbilled Revenue	(2,076,794)	0	(2,076,794)	(1,571,955)	0	(1,571,955)	(504,839)	0	(504,839)
TOTAL SALES TO ULTIMATE CUSTOMERS			36,405,380	0	36,405,380	25,948,013	0	25,948,013	10,457,367	0	10,457,367
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	7,451,385	0	7,451,385	5,013,292	0	5,013,292	2,438,093	0	2,438,093
4	488000	Miscellaneous Service Revenues	543	0	543	195	0	195	348	0	348
99	4893XX	Transportation Revenues	563,534	0	563,534	512,714	0	512,714	50,820	0	50,820
99	493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4	495XXX	Other Gas Revenues	(406,498)	37,792	(368,706)	(799,250)	27,349	(771,901)	392,752	10,443	403,195
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			7,608,964	37,792	7,646,756	4,726,951	27,349	4,754,300	2,882,013	10,443	2,892,456
TOTAL GAS REVENUES			44,014,344	37,792	44,052,136	30,674,964	27,349	30,702,313	13,339,380	10,443	13,349,823
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	19,007,326	0	19,007,326	12,394,884	0	12,394,884	6,612,442	0	6,612,442
99	808XXX	Net Natural Gas Storage Transactions	3,612,604	0	3,612,604	2,430,560	0	2,430,560	1,182,044	0	1,182,044
99	811000	Gas Used for Products Extraction	(80,789)	0	(80,789)	(54,355)	0	(54,355)	(26,434)	0	(26,434)
10	813000	Other Gas Expenses	17,791	52,671	70,462	17,791	35,340	53,131	0	17,331	17,331
99	813010	Gas Technology Institute (GTI) Expenses	17,853	0	17,853	12,414	0	12,414	5,439	0	5,439
TOTAL PRODUCTION EXPENSES			22,574,785	52,671	22,627,456	14,801,294	35,340	14,836,634	7,773,491	17,331	7,790,822
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	62,721	62,721	0	42,857	42,857	0	19,864	19,864
1	837000	Other Equipment	0	68,371	68,371	0	46,718	46,718	0	21,653	21,653
TOTAL UNDERGROUND STORAGE OPER EXP			0	131,092	131,092	0	89,575	89,575	0	41,517	41,517
G-DEPX		Depreciation Expense-Underground Storage	0	59,292	59,292	0	40,514	40,514	0	18,778	18,778
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA			0	90,447	90,447	0	61,802	61,802	0	28,645	28,645
TOTAL UNDERGROUND STORAGE EXPENSES			0	221,539	221,539	0	151,377	151,377	0	70,162	70,162

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	35,609	90,685	126,294	30,337	63,131	93,468	5,272	27,554	32,826
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	147,118	54,674	201,792	97,079	38,062	135,141	50,039	16,612	66,651
3	875000 Measuring & Reg Sta Exp-General	4,411	0	4,411	4,805	0	4,805	(394)	0	(394)
3	876000 Measuring & Reg Sta Exp-Industrial	228	0	228	228	0	228	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	5,053	0	5,053	5,098	0	5,098	(45)	0	(45)
3	878000 Meter & House Regulator Expenses	18,218	0	18,218	4,736	0	4,736	13,482	0	13,482
3	879000 Customer Installation Expenses	110,804	2,363	113,167	67,005	1,645	68,650	43,799	718	44,517
3	880000 Other Expenses	121,699	28,147	149,846	104,426	19,595	124,021	17,273	8,552	25,825
3	881000 Rents	0	2,831	2,831	0	1,971	1,971	0	860	860
	MAINTENANCE									
3	885000 Supervision & Engineering	(321)	0	(321)	3	0	3	(324)	0	(324)
3	887000 Mains	150,847	0	150,847	121,943	0	121,943	28,904	0	28,904
3	889000 Measuring & Reg Sta Exp-General	31,226	4,068	35,294	29,829	2,832	32,661	1,397	1,236	2,633
3	890000 Measuring & Reg Sta Exp-Industrial	4,911	748	5,659	4,729	521	5,250	182	227	409
3	891000 Measuring & Reg Sta Exp-City Gate	10,148	586	10,734	1,365	408	1,773	8,783	178	8,961
3	892000 Services	89,790	0	89,790	74,529	0	74,529	15,261	0	15,261
3	893000 Meters & House Regulators	177,222	42,256	219,478	85,277	29,417	114,694	91,945	12,839	104,784
3	894000 Other Equipment	0	10,980	10,980	0	7,644	7,644	0	3,336	3,336
	TOTAL DISTRIBUTION OPERATING EXP	906,963	237,338	1,144,301	631,389	165,226	796,615	275,574	72,112	347,686
G-DEPX	Depreciation Expense-Distribution	1,833,834	4,786	1,838,620	1,270,462	3,220	1,273,682	563,372	1,566	564,938
G-OTX	Taxes Other Than FIT	2,691,735	0	2,691,735	2,354,808	0	2,354,808	336,927	0	336,927
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	4,525,569	4,786	4,530,355	3,625,270	3,220	3,628,490	900,299	1,566	901,865
	TOTAL DISTRIBUTION EXPENSES	5,432,532	242,124	5,674,656	4,256,659	168,446	4,425,105	1,175,873	73,678	1,249,551

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For Month Ended February 28, 2022	
Average of Monthly Averages 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	6,935	6,935	0	4,550	4,550	0	2,385	2,385
2	902000	Meter Reading Expenses	27,797	9,140	36,937	20,035	5,997	26,032	7,762	3,143	10,905
2	903XXX	Customer Records & Collection Expenses	44,363	432,296	476,659	22,292	283,638	305,930	22,071	148,658	170,729
2	904000	Uncollectible Accounts	15,493	0	15,493	8,169	0	8,169	7,324	0	7,324
2	905000	Misc Customer Accounts	0	21,396	21,396	0	14,038	14,038	0	7,358	7,358
TOTAL CUSTOMER ACCOUNTS EXPENSES		87,653	469,767	557,420	50,496	308,223	358,719	37,157	161,544	198,701	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,646,678	7,483	1,654,161	1,425,934	4,910	1,430,844	220,744	2,573	223,317
2	909000	Advertising	2,149	16,810	18,959	2,157	11,029	13,186	(8)	5,781	5,773
2	910000	Misc Customer Service & Info Exp	0	3,725	3,725	0	2,444	2,444	0	1,281	1,281
TOTAL CUSTOMER SERVICE & INFO EXP		1,648,827	28,018	1,676,845	1,428,091	18,383	1,446,474	220,736	9,635	230,371	
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	8,840	727,329	736,169	6,176	526,346	532,522	2,664	200,983	203,647
4	921000	Office Supplies & Expenses	5	70,911	70,916	5	51,316	51,321	0	19,595	19,595
4	922000	Admin. Expenses Transferred - Credit	0	(1,006)	(1,006)	0	(728)	(728)	0	(278)	(278)
4	923000	Outside Services Employed	23,471	284,613	308,084	1,516	205,966	207,482	21,955	78,647	100,602
4	924000	Property Insurance Premium	0	47,578	47,578	0	34,431	34,431	0	13,147	13,147
4	925XXX	Injuries and Damages	1,202	133,091	134,293	871	96,314	97,185	331	36,777	37,108
4	926XXX	Employee Pensions and Benefits	148,670	501,159	649,829	113,247	362,674	475,921	35,423	138,485	173,908
4	928000	Regulatory Commission Expenses	47,622	20,855	68,477	31,678	15,092	46,770	15,944	5,763	21,707
4	930000	Miscellaneous General Expenses	1,069	79,974	81,043	(152)	57,875	57,723	1,221	22,099	23,320
4	931000	Rents	0	10,618	10,618	0	7,684	7,684	0	2,934	2,934
4	935000	Maintenance of General Plant	58,714	206,531	265,245	48,660	149,460	198,120	10,054	57,071	67,125
TOTAL ADMIN & GEN OPERATING EXP		289,593	2,081,653	2,371,246	202,001	1,506,430	1,708,431	87,592	575,223	662,815	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX Depreciation Expense-General Plant	144,039	403,301	547,340	132,044	291,857	423,901	11,995	111,444	123,439
G-AMTX Amortization Expense - General Plant - 303000	3,305	7,173	10,478	2,072	5,191	7,263	1,233	1,982	3,215
G-AMTX Amortization Expense - Misc IT Intangible Plant - 3	69,069	733,436	802,505	69,069	530,766	599,835	0	202,670	202,670
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	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305 Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306 Regulatory Debit - AMI Amortization	78,231	0	78,231	78,231	0	78,231	0	0	0
99 407307 Regulatory Debit - Existing Meters Deferral Amorti	29,784	0	29,784	29,784	0	29,784	0	0	0
99 407311 Regulatory Debit - AFUDC Amortization	4,730	20,732	25,462	3,765	14,625	18,390	965	6,107	7,072
99 407314 Regulatory Debit - FISERVE Amortization	70,387	0	70,387	57,192	0	57,192	13,195	0	13,195
99 407319 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332 Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407335 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347 COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407368 Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407407 Reg. Credits-Amortization Depreciation Benefit	(137,936)	0	(137,936)	0	0	0	(137,936)	0	(137,936)
99 407414 Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407419 Amortization AFUDC Equity Tax Credit	(134,742)	0	(134,742)	(74,249)	0	(74,249)	(60,493)	0	(60,493)
99 407425 WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436 Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407447 Regulatory Deferral - COVID-19	(4,025)	0	(4,025)	(4,025)	0	(4,025)	0	0	0
99 407468 Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493 Amortization - 2015 Remand Refund	0	0	0	0	0	0	0	0	0
G-OTX Taxes Other Than FIT--A&G	46,341	82,343	128,684	34,466	59,589	94,055	11,875	22,754	34,629
TOTAL A&G DEPR/AMRT/NON-FIT TAXES	347,070	1,246,985	1,594,055	506,236	902,028	1,408,264	(159,166)	344,957	185,791
TOTAL ADMIN & GENERAL EXPENSES	636,663	3,328,638	3,965,301	708,237	2,408,458	3,116,695	(71,574)	920,180	848,606
TOTAL EXPENSES BEFORE FIT	30,380,460	4,342,757	34,723,217	21,244,777	3,090,227	24,335,004	9,135,683	1,252,530	10,388,213
NET OPERATING INCOME (LOSS) BEFORE FIT			9,328,919			6,367,309			2,961,610
G-FIT FEDERAL INCOME TAX			1,295,987			959,049			336,938
G-FIT DEFERRED FEDERAL INCOME TAX			(920,565)			(848,968)			(71,597)
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			8,953,497			6,257,228			2,696,269

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers	100.000%	65.612%	34.388%
G-ALL 3	Direct Distribution Operating Expense	100.000%	69.616%	30.384%
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-495-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	8,812	37,792	46,604	8,812	27,349	36,161	0	10,443	10,443
4	495028	Deferred Exchange Reservation	468,750	0	468,750	315,375	0	315,375	153,375	0	153,375
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	323,515	0	323,515	323,515	0	323,515	0	0	0
4	495328	Residential Decoupling Deferral	(804,337)	0	(804,337)	(928,483)	0	(928,483)	124,146	0	124,146
4	495329	Amortization Res Decoupling Deferral	(126,218)	0	(126,218)	(176,513)	0	(176,513)	50,295	0	50,295
4	495338	Non-Res Decoupling Deferred Rev	(231,357)	0	(231,357)	(279,949)	0	(279,949)	48,592	0	48,592
4	495339	Amortization Non-Res Decoupling	(45,663)	0	(45,663)	(62,006)	0	(62,006)	16,343	0	16,343
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	(406,498)	37,792	(368,706)	(799,249)	27,349	(771,900)	392,751	10,443	403,194

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-804-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	19,539,766	0	19,539,766	13,144,220	0	13,144,220	6,395,546	0	6,395,546
1	804001	Pipeline Demand Costs	2,286,911	0	2,286,911	1,562,646	0	1,562,646	724,265	0	724,265
1	804002	Transport Variable Charges	34,323	0	34,323	23,453	0	23,453	10,870	0	10,870
6	804010	Gas Costs - Fixed Hedge	(36,732)	0	(36,732)	(24,713)	0	(24,713)	(12,019)	0	(12,019)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	42,516	0	42,516	28,605	0	28,605	13,911	0	13,911
6	804018	Merchandise Processing Fee	11,232	0	11,232	7,557	0	7,557	3,675	0	3,675
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	(1,760,782)	0	(1,760,782)	(1,184,654)	0	(1,184,654)	(576,128)	0	(576,128)
6	804700	Gas Costs - Offsystem Bookout	58,607	0	58,607	39,431	0	39,431	19,176	0	19,176
6	804711	Gas Costs - Offsystem Bookout Offset	(58,607)	0	(58,607)	(39,431)	0	(39,431)	(19,176)	0	(19,176)
6	804730	Gas Costs - Intracompany LDC Gas	228,976	0	228,976	154,055	0	154,055	74,921	0	74,921
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	834,770	0	834,770	631,099	0	631,099	203,671	0	203,671
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(2,173,654)	0	(2,173,654)	(1,947,384)	0	(1,947,384)	(226,270)	0	(226,270)
		TOTAL PURCHASED GAS COSTS	19,007,326	0	19,007,326	12,394,884	0	12,394,884	6,612,442	0	6,612,442

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	67.280%	32.720%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	6,070	7,483	13,553	3,380	4,910	8,290	2,690	2,573	5,263
99	908600	Public Purpose Tariff Rider Expense Offset	1,699,775	0	1,699,775	1,469,306	0	1,469,306	230,469	0	230,469
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(59,167)	0	(59,167)	(46,752)	0	(46,752)	(12,415)	0	(12,415)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,646,678	7,483	1,654,161	1,425,934	4,910	1,430,844	220,744	2,573	223,317

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.612%	34.388%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended February 28, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.23%	54.23%
2	Cost of Debt		4.691%	4.695%
	Total Cost of Debt		2.544%	2.546%
	Total Weighted Cost		2.544%	2.546%
G-APL	Net Rate Base	668,484,525	472,327,708	196,156,817
	Interest Deduction for FIT Calculation	17,010,170	12,016,017	4,994,153
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	44,052,136	30,702,313	13,349,823
G-OPS	Operating & Maintenance Expense	28,508,360	19,236,448	9,271,912
G-OPS	Book Deprec/Amort and Reg Amortizations	3,363,283	2,628,405	734,878
G-OTX	Taxes Other than FIT	2,851,574	2,470,151	381,423
	Net Operating Income Before FIT	9,328,919	6,367,309	2,961,610
G-INT	Less: Interest Expense	1,417,514	1,001,335	416,179
G-OTX	Less: Idaho ITC Deferral & Amortization	(377)	0	(377)
G-SCM	Schedule M Adjustments	(1,739,661)	(799,075)	(940,586)
	Taxable Net Operating Income	6,171,367	4,566,899	1,604,468
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,295,987	959,049	336,938
G-DTE	Deferred FIT	160,301	88,060	72,241
G-DTE	Customer Tax Credit Amortization	(1,080,866)	(937,028)	(143,838)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	375,422	110,081	265,341
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended February 28, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,050,248	1,207,989	3,258,237	1,473,647	871,548	2,345,195	576,601	336,441	913,042
12	997001	Contributions In Aid of Construction	0	83,333	83,333	0	58,785	58,785	0	24,548	24,548
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(9,955)	(9,955)	0	(7,022)	(7,022)	0	(2,933)	(2,933)
99	997010	Deferred Gas Credit and Refunds	(1,338,883)	(468,750)	(1,807,633)	(1,316,284)	(330,666)	(1,646,950)	(22,599)	(138,084)	(160,683)
12	997016	Redemption Expense Amortization	0	6,351	6,351	0	4,480	4,480	0	1,871	1,871
99	997018	DSM Tariff Rider	479,836	0	479,836	398,760	0	398,760	81,076	0	81,076
12	997020	FAS87 Current Pension Accrual	0	(13,783)	(13,783)	0	(9,723)	(9,723)	0	(4,060)	(4,060)
12	997027	Customer Uncollectibles	9,557	(32,272)	(22,715)	(3,852)	(22,765)	(26,617)	13,409	(9,507)	3,902
99	997031	Decoupling Mechanism	884,060	0	884,060	1,123,437	0	1,123,437	(239,377)	0	(239,377)
12	997032	Interest Rate Swaps	0	83,087	83,087	0	58,611	58,611	0	24,476	24,476
12	997035	Leases	0	(383)	(383)	0	(277)	(277)	0	(106)	(106)
12	997048	AFUDC	0	(46,348)	(46,348)	0	(32,695)	(32,695)	0	(13,653)	(13,653)
12	997049	Tax Depreciation	0	(3,184,972)	(3,184,972)	0	(2,246,743)	(2,246,743)	0	(938,229)	(938,229)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(59,167)	0	(59,167)	(46,752)	0	(46,752)	(12,415)	0	(12,415)
12	997080	Book Transportation Depreciation	0	251,781	251,781	0	177,611	177,611	0	74,170	74,170
12	997081	Deferred Compensation	0	22,595	22,595	0	15,939	15,939	0	6,656	6,656
4	997082	Meal Disallowances	0	858	858	0	621	621	0	237	237
12	997083	Paid Time Off	0	46,012	46,012	0	32,458	32,458	0	13,554	13,554
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	(883,333)	(883,333)	0	(623,121)	(623,121)	0	(260,212)	(260,212)
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	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	108,014	0	108,014	108,014	0	108,014	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	70,387	0	70,387	57,192	0	57,192	13,195	0	13,195
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	(134,742)	0	(134,742)	(74,249)	0	(74,249)	(60,493)	0	(60,493)
12	997118	Depreciation Study Deferral	(137,936)	0	(137,936)	0	0	0	(137,936)	0	(137,936)
12	997119	AFUDC Tax CPI	0	68,670	68,670	0	48,441	48,441	0	20,229	20,229
12	997120	Transportation Tax Disallowance	0	2,102	2,102	0	1,483	1,483	0	619	619
12	997125	COVID-19	(4,025)	0	(4,025)	(4,025)	0	(4,025)	0	0	0
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(469,546)	(469,546)	0	(331,227)	(331,227)	0	(138,319)	(138,319)
12	997129	Mixed Service Costs (IDD#5)	0	(508,333)	(508,333)	0	(358,588)	(358,588)	0	(149,745)	(149,745)
TOTAL SCHEDULE M ADJUSTMENTS			2,105,236	(3,844,897)	(1,739,661)	1,893,775	(2,692,850)	(799,075)	211,461	(1,152,047)	(940,586)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers	100.000%	65.612%	34.388%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	67.280%	32.720%
G-ALL	11	Book Depreciation	100.000%	71.080%	28.920%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.542%	29.458%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended February 28, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	273,090	192,643	80,447
99	410100	Deferred Federal Income Tax Exp	153,621	56,936	96,685
		SUBTOTAL	426,711	249,579	177,132
12	411100	Deferred Federal Income Tax Expense - Allocated	(145,797)	(102,848)	(42,949)
99	411100	Deferred Federal Income Tax Exp	(244,172)	(145,162)	(99,010)
		SUBTOTAL	(389,969)	(248,010)	(141,959)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	123,559	86,491	37,068
		SUBTOTAL	123,559	86,491	37,068
		Total Deferred Federal Income Tax Expense	160,301	88,060	72,241
99	411193	Customer Tax Credit Amortization	(1,080,866)	(937,028)	(143,838)
		SUBTOTAL	(1,080,866)	(937,028)	(143,838)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.542%	29.458%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
		TOTAL UNDERGROUND STORAGE TAX	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
		DISTRIBUTION									
99	408110	State Excise Tax	1,073,467	0	1,073,467	1,073,467	0	1,073,467	0	0	0
99	408120	Municipal Occupation & License Tax	1,180,230	0	1,180,230	987,447	0	987,447	192,783	0	192,783
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	438,415	0	438,415	293,894	0	293,894	144,521	0	144,521
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(377)	0	(377)	0	0	0	(377)	0	(377)
		TOTAL DISTRIBUTION TAX	2,691,735	0	2,691,735	2,354,808	0	2,354,808	336,927	0	336,927
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	46,341	82,343	128,684	34,466	59,589	94,055	11,875	22,754	34,629
		TOTAL A&G TAX	46,341	82,343	128,684	34,466	59,589	94,055	11,875	22,754	34,629
		TOTAL TAXES OTHER THAN FIT	2,738,076	113,498	2,851,574	2,389,274	80,877	2,470,151	348,802	32,621	381,423

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 Month Ended February 28, 2022
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	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)	4,185,237	60,186,584	64,371,821	4,185,237	43,555,225	47,740,462	0	16,631,359	16,631,359
TOTAL INTANGIBLE PLANT			5,979,348	61,488,588	67,467,936	5,207,831	44,497,446	49,705,277	771,517	16,991,142	17,762,659
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	2,457,833	2,457,833	0	1,679,437	1,679,437	0	778,396	778,396
1	352XXX	Wells	0	23,078,962	23,078,962	0	15,769,855	15,769,855	0	7,309,107	7,309,107
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	14,973,590	14,973,590	0	10,231,454	10,231,454	0	4,742,136	4,742,136
1	355000	Measuring & Regulating Equipment	0	1,582,191	1,582,191	0	1,081,111	1,081,111	0	501,080	501,080
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,596,065	2,596,065	0	1,773,891	1,773,891	0	822,174	822,174
TOTAL UNDERGROUND STORAGE PLANT			0	48,584,575	48,584,575	0	33,230,648	33,230,648	0	15,353,927	15,353,927
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	672,040	0	672,040	496,089	0	496,089	175,951	0	175,951
6	375000	Structures & Improvements	1,568,967	0	1,568,967	919,472	0	919,472	649,495	0	649,495
6	376000	Mains	436,663,614	2,518,937	439,182,551	289,874,379	1,694,741	291,569,120	146,789,235	824,196	147,613,431
6	378000	Measuring & Reg Station Equip-General	7,200,393	0	7,200,393	4,586,771	0	4,586,771	2,613,622	0	2,613,622
6	379000	Measuring & Reg Station Equip-City Gate	6,587,443	0	6,587,443	1,931,141	0	1,931,141	4,656,302	0	4,656,302
6	380000	Services	322,998,613	0	322,998,613	222,017,027	0	222,017,027	100,981,586	0	100,981,586
6	381XXX	Meters	111,825,949	0	111,825,949	79,976,694	0	79,976,694	31,849,255	0	31,849,255
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	4,047,667	0	4,047,667	2,993,089	0	2,993,089	1,054,578	0	1,054,578
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			891,653,281	2,518,937	894,172,218	602,858,587	1,694,741	604,553,328	288,794,694	824,196	289,618,890
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	28,464,296	57,922,766	27,723,815	20,598,757	48,322,572	1,734,655	7,865,539	9,600,194
4	391XXX	Office Furniture & Equipment	1,388,024	15,277,715	16,665,739	1,385,818	11,056,024	12,441,842	2,206	4,221,691	4,223,897
4	392XXX	Transportation Equipment	13,957,621	4,927,501	18,885,122	10,601,926	3,565,885	14,167,811	3,355,695	1,361,616	4,717,311
4	393000	Stores Equipment	377,698	1,037,437	1,415,135	321,758	750,762	1,072,520	55,940	286,675	342,615
4	394000	Tools, Shop & Garage Equipment	3,128,334	7,618,666	10,747,000	2,545,861	5,513,400	8,059,261	582,473	2,105,266	2,687,739
4	395XXX	Laboratory Equipment	106,253	556,115	662,368	106,253	402,444	508,697	0	153,671	153,671
4	396XXX	Power Operated Equipment	3,593,714	1,068,654	4,662,368	2,581,299	773,353	3,354,652	1,012,415	295,301	1,307,716
4	397XXX	Communications Equipment	4,694,991	17,547,588	22,242,579	3,576,546	12,698,663	16,275,209	1,118,445	4,848,925	5,967,370
4	398000	Miscellaneous Equipment	1,914	140,717	142,631	0	101,833	101,833	1,914	38,884	40,798
TOTAL GENERAL PLANT			60,073,797	79,198,524	139,272,321	52,112,457	57,313,597	109,426,054	7,961,340	21,884,927	29,846,267

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Month Ended February 28, 2022		
Average of Monthly Averages Basis		

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	957,706,426	191,790,624	1,149,497,050	660,178,875	136,736,432	796,915,307	297,527,551	55,054,192	352,581,743
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,569,943)	(18,569,943)	0	(12,688,842)	(12,688,842)	0	(5,881,101)	(5,881,101)
G-ADEP		Distribution Plant	(270,449,669)	(1,973,250)	(272,422,919)	(174,349,683)	(1,327,603)	(175,677,286)	(96,099,986)	(645,647)	(96,745,633)
G-ADEP		General Plant	(17,777,900)	(25,860,405)	(43,638,305)	(13,678,841)	(18,714,399)	(32,393,240)	(4,099,059)	(7,146,006)	(11,245,065)
		TOTAL ACCUMULATED DEPRECIATION	(288,227,569)	(46,403,598)	(334,631,167)	(188,028,524)	(32,730,844)	(220,759,368)	(100,199,045)	(13,672,754)	(113,871,799)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(440,951)	(975,776)	(1,416,727)	(293,847)	(706,140)	(999,987)	(147,104)	(269,636)	(416,740)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,744,289)	(28,807,331)	(31,551,620)	(2,744,289)	(20,847,001)	(23,591,290)	0	(7,960,330)	(7,960,330)
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	(3,185,240)	(29,783,107)	(32,968,347)	(3,038,136)	(21,553,141)	(24,591,277)	(147,104)	(8,229,966)	(8,377,070)
		TOTAL ACCUMULATED DEPR/AMORT	(291,412,809)	(76,186,705)	(367,599,514)	(191,066,660)	(54,283,985)	(245,350,645)	(100,346,149)	(21,902,720)	(122,248,869)
		NET GAS UTILITY PLANT before DFIT	666,293,617	115,603,919	781,897,536	469,112,215	82,452,447	551,564,662	197,181,402	33,151,472	230,332,874
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,950,617)	(102,950,617)	0	(72,623,424)	(72,623,424)	0	(30,327,193)	(30,327,193)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,978,315)	(15,978,315)	0	(11,559,502)	(11,559,502)	0	(4,418,813)	(4,418,813)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(784,945)	(784,945)	0	(568,041)	(568,041)	0	(216,904)	(216,904)
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	(278,216)	(278,216)	0	(196,259)	(196,259)	0	(81,957)	(81,957)
		TOTAL ACCUMULATED DFIT	0	(119,911,186)	(119,911,186)	0	(84,888,676)	(84,888,676)	0	(35,022,510)	(35,022,510)
		NET GAS UTILITY PLANT	666,293,617	(4,307,267)	661,986,350	469,112,215	(2,436,229)	466,675,986	197,181,402	(1,871,038)	195,310,364

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%	67.280%	32.720%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.542%	29.458%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	666,293,617	(4,307,267)	661,986,350	469,112,215	(2,436,229)	466,675,986	197,181,402	(1,871,038)	195,310,364
		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	1,253,989	2,224,109	3,478,098	763,975	1,609,521	2,373,496	490,014	614,588	1,104,602
4	182318	Accumulated Amortization - AFUDC	(239,589)	(901,820)	(1,141,409)	(174,203)	(652,642)	(826,845)	(65,386)	(249,178)	(314,564)
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	9,331,664	9,331,664	0	6,376,326	6,376,326	0	2,955,338	2,955,338
1	164115	Gas Inventory--Clay Basin	0	264,845	264,845	0	191,660	191,660	0	73,185	73,185
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(35,895,234)	0	(35,895,234)	(24,259,497)	0	(24,259,497)	(11,635,737)	0	(11,635,737)
99	190393	ADFIT-Customer Tax Credit	7,537,999	0	7,537,999	5,094,494	0	5,094,494	2,443,505	0	2,443,505
99	235199	Customer Deposits	(475)	0	(475)	(475)	0	(475)	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	6,196,198	0	6,196,198	6,196,198	0	6,196,198	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,301,201)	0	(1,301,201)	(1,301,201)	0	(1,301,201)	0	0	0
C-WKC		Working Capital	12,296,626	0	12,296,626	7,891,530	0	7,891,530	4,405,096	0	4,405,096
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(10,151,687)	16,649,862	6,498,175	(5,789,179)	11,440,901	5,651,722	(4,362,508)	5,208,961	846,453
		NET RATE BASE	656,141,930	12,342,595	668,484,525	463,323,036	9,004,672	472,327,708	192,818,894	3,337,923	196,156,817

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-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	268,384	268,384												
Steam (ED-ID)	364,741	364,741												
Steam (ED-WA)	997,997	997,997												
Hydro (ED-AN)	1,245,971	1,245,971												
Other (ED-AN)	913,740	913,740												
Total Electric Production	3,790,833	3,790,833												
Electric Transmission														
ED-AN	1,547,803	1,547,803												
ED-ID	22,903	22,903												
ED-WA	43,210	43,210												
Total Electric Transmission	1,613,916	1,613,916												
Electric Distribution														
ED-AN	7,116	7,116												
ED-ID	1,581,632	1,581,632												
ED-WA	3,015,685	3,015,685												
Total Electric Distribution	4,604,433	4,604,433												
Gas Underground Storage														
1 GD-AN	59,292		59,292			59,292	59,292		40,514	40,514		18,778	18,778	
GD-OR	10,365			10,365										
Total Gas Underground Storage	69,657		59,292	10,365		59,292	59,292		40,514	40,514		18,778	18,778	
Gas Distribution														
6 GD-AN	4,786		4,786			4,786	4,786		3,220	3,220		1,566	1,566	
GD-ID	563,372		563,372			563,372	563,372				563,372		563,372	
GD-WA	1,270,462		1,270,462			1,270,462	1,270,462	1,270,462		1,270,462				
GD-OR	840,827			840,827										
Total Gas Distribution	2,679,447		1,838,620	840,827		1,833,834	4,786	1,838,620	1,270,462	3,220	1,273,682	563,372	1,566	564,938
General Plant														
ED-AN	251,326	251,326												
ED-ID	42,314	42,314												
ED-WA	99,699	99,699												
7,4 CD-AA	1,814,623	1,282,848	367,062	164,713		367,062	367,062		265,632	265,632		101,430	101,430	
9,4 CD-AN	53,472	41,536	11,936			11,936	11,936		8,638	8,638		3,298	3,298	
9 CD-ID	39,673	30,817	8,856			8,856	8,856				8,856		8,856	
9 CD-WA	187,934	145,983	41,951			41,951	41,951	41,951		41,951				
8,4 GD-AA	31,537		21,677	9,860		21,677	21,677		15,687	15,687		5,990	5,990	
4 GD-AN	2,626		2,626			2,626	2,626		1,900	1,900		726	726	
GD-ID	3,139		3,139			3,139	3,139				3,139		3,139	
GD-WA	90,093		90,093			90,093	90,093	90,093		90,093				
GD-OR	16,839			16,839										
Total General Plant	2,633,275	1,894,523	547,340	191,412		144,039	403,301	547,340	132,044	291,857	423,901	11,995	111,444	123,439
Total Depreciation Expense	15,391,561	11,903,705	2,445,252	1,042,604		1,977,873	467,379	2,445,252	1,402,506	335,591	1,738,097	575,367	131,788	707,155

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	67.280%	32.720%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	76,533	76,533											
Misc Intangible Plt (303000) ED-AN	21,598	21,598											
Total Production/Transmission	98,131	98,131											
Distribution													
Franchises (302000) ED-WA	9,006	9,006											
Misc Intangible Plt (303000) ED-WA	489	489											
Total Distribution	9,495	9,495											
General Plant - 303000													
7,4 CD-AA	34,569	24,439	6,992	3,138		6,992	6,992		5,060	5,060		1,932	1,932
9,4 CD-AN	811	630	181			181	181		131	131		50	50
GD-ID	1,233		1,233		1,233		1,233				1,233		1,233
GD-WA	2,072		2,072		2,072		2,072	2,072		2,072			
GD-OR	672			672									
Total General Plant - 303000	39,357	25,069	10,478	3,810	3,305	7,173	10,478	2,072	5,191	7,263	1,233	1,982	3,215
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	3,589,498	2,537,595	726,084	325,819		726,084	726,084		525,445	525,445		200,639	200,639
9,4 CD-AN	10,008	7,774	2,234			2,234	2,234		1,617	1,617		617	617
9,4 CD-ID	0	0	0		0		0				0		0
9,4 CD-WA	309,421	240,352	69,069		69,069		69,069	69,069		69,069			0
ED-AN	391,820	391,820											
ED-ID	0	0											
ED-WA	73,804	73,804											
8,4 GD-AA	7,446		5,118	2,328		5,118	5,118		3,704	3,704		1,414	1,414
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	4,381,997	3,251,345	802,505	328,147	69,069	733,436	802,505	69,069	530,766	599,835	0	202,670	202,670
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	35,203	35,203											
GD-OR	0			0									
Total General Plant- 390200, 396200	35,203	35,203	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	4,564,183	3,419,243	812,983	331,957	72,374	740,609	812,983	71,141	535,957	607,098	1,233	204,652	205,885

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-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(75,044,233)	(75,044,233)												
Steam (ED-ID)	(94,329,755)	(94,329,755)												
Steam (ED-WA)	(180,271,010)	(180,271,010)												
Hydro (ED-AN)	(175,176,611)	(175,176,611)												
Other (ED-AN)	(160,061,769)	(160,061,769)												
Total Electric Production	(684,883,378)	(684,883,378)												
Electric Transmission														
ED-AN	(225,839,594)	(225,839,594)												
ED-ID	(10,368,298)	(10,368,298)												
ED-WA	(16,287,790)	(16,287,790)												
Total Electric Transmission	(252,495,682)	(252,495,682)												
Electric Distribution														
ED-AN	(420,871)	(420,871)												
ED-ID	(263,367,848)	(263,367,848)												
ED-WA	(429,512,634)	(429,512,634)												
Total Electric Distribution	(693,301,353)	(693,301,353)												
Gas Underground Storage														
1 GD-AN	(18,569,943)		(18,569,943)			(18,569,943)	(18,569,943)		(12,688,842)	(12,688,842)		(5,881,101)	(5,881,101)	
GD-OR	(1,532,864)			(1,532,864)										
Total Gas Underground Storage	(20,102,807)		(18,569,943)	(1,532,864)		(18,569,943)	(18,569,943)		(12,688,842)	(12,688,842)		(5,881,101)	(5,881,101)	
Gas Distribution														
6 GD-AN	(1,973,250)		(1,973,250)			(1,973,250)	(1,973,250)		(1,327,603)	(1,327,603)		(645,647)	(645,647)	
GD-ID	(96,099,986)		(96,099,986)			(96,099,986)	(96,099,986)				(96,099,986)		(96,099,986)	
GD-WA	(174,349,683)		(174,349,683)			(174,349,683)	(174,349,683)	(174,349,683)		(174,349,683)				
GD-OR	(132,655,567)			(132,655,567)										
Total Gas Distribution	(405,078,486)		(272,422,919)	(132,655,567)		(270,449,669)	(1,973,250)	(272,422,919)	(174,349,683)	(1,327,603)	(175,677,286)	(96,099,986)	(645,647)	(96,745,633)
General Plant														
ED-AN	(37,769,295)	(37,769,295)												
ED-ID	(13,008,386)	(13,008,386)												
ED-WA	(24,258,931)	(24,258,931)												
7.4 CD-AA	(93,099,143)	(65,816,439)	(18,832,095)	(8,450,609)		(18,832,095)	(18,832,095)		(13,628,222)	(13,628,222)		(5,203,873)	(5,203,873)	
9.4 CD-AN	(8,127,667)	(6,313,409)	(1,814,258)			(1,814,258)	(1,814,258)		(1,312,924)	(1,312,924)		(501,334)	(501,334)	
9 CD-ID	(7,218,641)	(5,607,296)	(1,611,345)			(1,611,345)	(1,611,345)				(1,611,345)		(1,611,345)	
9 CD-WA	(9,950,382)	(7,729,258)	(2,221,124)			(2,221,124)	(2,221,124)	(2,221,124)		(2,221,124)				
8.4 GD-AA	(2,289,528)		(1,573,730)	(715,798)		(1,573,730)	(1,573,730)		(1,138,861)	(1,138,861)		(434,869)	(434,869)	
4 GD-AN	(3,640,322)		(3,640,322)			(3,640,322)	(3,640,322)		(2,634,392)	(2,634,392)		(1,005,930)	(1,005,930)	
GD-ID	(2,487,714)		(2,487,714)			(2,487,714)	(2,487,714)				(2,487,714)		(2,487,714)	
GD-WA	(11,457,717)		(11,457,717)			(11,457,717)	(11,457,717)	(11,457,717)		(11,457,717)				
GD-OR	(5,368,102)			(5,368,102)										
Total General Plant	(218,675,828)	(160,503,014)	(43,638,305)	(14,534,509)		(17,777,900)	(25,860,405)	(43,638,305)	(13,678,841)	(18,714,399)	(32,393,240)	(4,099,059)	(7,146,006)	(11,245,065)
Total Accumulated Depreciation	(2,274,537,534)	(1,791,183,427)	(334,631,167)	(148,722,940)		(288,227,569)	(46,403,598)	(334,631,167)	(188,028,524)	(32,730,844)	(220,759,368)	(100,199,045)	(13,672,754)	(113,871,799)

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	67.280%	32.720%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended February 28, 2022
Average of Monthly Averages Basis

Report ID:
G-AAAMT-1A

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	(14,848,154)	(14,848,154)											
Misc Intangible Plt (303000)	ED-AN	(2,587,934)	(2,587,934)											
Total Production/Transmission		(17,436,088)	(17,436,088)											
Distribution														
Franchises (302000)	ED-WA	(298,719)	(298,719)											
Misc Intangible Plt (303000)	ED-WA	(61,005)	(61,005)											
Total Distribution		(359,724)	(359,724)											
General Plant - 303000														
7,4	CD-AA	(4,672,811)	(3,303,443)	(945,217)	(424,151)		(945,217)	(945,217)		(684,025)	(684,025)		(261,192)	(261,192)
9,4	CD-AN	(136,900)	(106,341)	(30,559)			(30,559)	(30,559)		(22,115)	(22,115)		(8,444)	(8,444)
	GD-ID	(147,104)		(147,104)			(147,104)	(147,104)				(147,104)		(147,104)
	GD-WA	(293,847)		(293,847)			(293,847)	(293,847)	(293,847)		(293,847)			
	GD-OR	(121,944)			(121,944)									
Total General Plant - 303000		(5,372,606)	(3,409,784)	(1,416,727)	(546,095)	(440,951)	(975,776)	(1,416,727)	(293,847)	(706,140)	(999,987)	(147,104)	(269,636)	(416,740)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(141,418,077)	(99,975,510)	(28,606,048)	(12,836,519)		(28,606,048)	(28,606,048)		(20,701,339)	(20,701,339)		(7,904,709)	(7,904,709)
9,4	CD-AN	(327,866)	(254,679)	(73,187)			(73,187)	(73,187)		(52,963)	(52,963)		(20,224)	(20,224)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(12,294,100)	(9,549,811)	(2,744,289)		(2,744,289)	(2,744,289)	(2,744,289)			(2,744,289)		0	0
	ED-AN	(11,775,255)	(11,775,255)											
	ED-ID	0	0											
	ED-WA	(1,192,950)	(1,192,950)											
8,4	GD-AA	(186,359)		(128,096)	(58,263)		(128,096)	(128,096)		(92,699)	(92,699)		(35,397)	(35,397)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(167,194,607)	(122,748,205)	(31,551,620)	(12,894,782)	(2,744,289)	(28,807,331)	(31,551,620)	(2,744,289)	(20,847,001)	(23,591,290)	0	(7,960,330)	(7,960,330)
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	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(790,178)	(790,178)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(790,178)	(790,178)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(191,153,203)	(144,743,979)	(32,968,347)	(13,440,877)	(3,185,240)	(29,783,107)	(32,968,347)	(3,038,136)	(21,553,141)	(24,591,277)	(147,104)	(8,229,966)	(8,377,070)

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-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	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	20,207,484	8,294,951	2,799,186	9,113,347	20,207,484	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,011,465	0	0	0	0	25,011,465	0	0	25,011,465	0	0	0	
99		GD-OR / AS	4,100,264	0	0	0	0	0	0	0	0	4,100,264	0	4,100,264	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	129,012,280	0	0	91,205,231	91,205,231	0	0	26,096,604	26,096,604	0	11,710,445	11,710,445	
9		CD-WA / ID / AN	30,529,062	9,438,667	6,036,402	8,239,296	23,714,365	2,712,350	1,734,655	2,367,692	6,814,697	0	0	0	
		TOTAL ACCOUNT	208,860,555	17,733,618	8,835,588	108,557,874	135,127,080	27,723,815	1,734,655	28,464,296	57,922,766	4,100,264	11,710,445	15,810,709	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,232,619	459,232	7,798	1,765,589	2,232,619	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	74,080,888	0	0	52,371,484	52,371,484	0	0	14,985,082	14,985,082	0	6,724,322	6,724,322	
9		CD-WA / ID / AN	5,908,009	4,332,323	7,675	249,225	4,589,223	1,244,961	2,206	71,619	1,318,786	0	0	0	
		TOTAL ACCOUNT	82,696,022	4,791,555	15,473	54,386,298	59,193,326	1,385,817	2,206	15,277,715	16,665,738	12,109	6,824,849	6,836,958	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	56,231,009	25,054,926	10,881,661	20,294,422	56,231,009	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,748,305	0	0	0	0	10,125,699	3,109,670	2,512,936	15,748,305	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	7,558,635	0	0	5,343,577	5,343,577	0	0	1,528,961	1,528,961	0	686,097	686,097	
9		CD-WA / ID / AN	6,903,746	1,657,217	856,139	2,849,336	5,362,692	476,227	246,025	818,802	1,541,054	0	0	0	
		TOTAL ACCOUNT	91,236,643	26,712,143	11,737,800	28,487,335	66,937,278	10,601,926	3,355,695	4,927,502	18,885,123	4,697,760	716,482	5,414,242	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	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	5,332,177	345,916	194,665	3,601,348	4,141,929	99,404	55,940	1,034,904	1,190,248	0	0	0	
		TOTAL ACCOUNT	6,060,628	404,782	194,665	4,024,118	4,623,565	321,757	55,940	1,037,437	1,415,134	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,423,532	1,151,053	308,403	5,964,076	7,423,532	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,406,997	0	0	0	0	2,540,053	366,008	500,936	3,406,997	0	0	0	
99		GD-OR / AS	917,600	0	0	0	0	0	0	0	0	917,600	0	917,600	
8		GD-AA	5,647,876	0	0	0	0	0	0	3,882,124	3,882,124	0	1,765,752	1,765,752	
7		CD-AA	14,889,063	0	0	10,525,823	10,525,823	0	0	3,011,760	3,011,760	0	1,351,480	1,351,480	
9		CD-WA / ID / AN	1,998,564	20,210	753,273	778,961	1,552,444	5,808	216,465	223,847	446,120	0	0	0	
		TOTAL ACCOUNT	34,283,632	1,171,263	1,061,676	17,268,860	19,501,799	2,545,861	582,473	7,618,667	10,747,001	917,600	3,117,232	4,034,832	
	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	3,089,474	400,088	15,791	2,673,595	3,089,474	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	5,031,624	400,088	15,791	3,726,859	4,142,738	106,253	0	556,115	662,368	18,586	207,932	226,518	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	30,228,069	13,602,748	8,843,093	7,782,228	30,228,069	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,229,186	0	0	0	0	2,508,958	899,639	820,589	4,229,186	0	0	
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	36,491,278	13,854,490	9,235,541	8,647,073	31,737,104	2,581,300	1,012,415	1,068,655	4,662,370	43,834	47,970	91,804
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,994,524	12,659,368	6,550,167	29,784,989	48,994,524	0	0	0	0	0	0	
99		GD-WA / ID / AN	895,466	0	0	0	0	603,068	290,445	1,953	895,466	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	83,837,459	0	0	59,268,892	59,268,892	0	0	16,958,641	16,958,641	0	7,609,926	
9		CD-WA / ID / AN	18,910,665	10,347,363	2,881,344	1,460,719	14,689,426	2,973,478	828,000	419,761	4,221,239	0	0	
		TOTAL ACCOUNT	153,636,038	23,006,731	9,431,511	90,514,600	122,952,842	3,576,546	1,118,445	17,547,588	22,242,579	754,626	7,685,991	8,440,617
	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	638,123,925	88,886,481	41,243,456	325,844,618	455,974,555	52,112,457	7,961,340	79,198,528	139,272,325	11,420,180	31,456,865	42,877,045

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-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,739	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	0	
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	23,491,364	2,626,504	0	20,864,860	23,491,364	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	147,558,753	0	0	104,316,660	104,316,660	0	0	29,848,185	29,848,185	0	13,393,908	
9		CD-WA / ID / AN	805,434	128,909	0	496,736	625,645	37,044	0	142,745	179,789	0	0	
		TOTAL ACCOUNT	172,300,075	2,755,413	0	125,678,256	128,433,669	37,044	0	30,296,478	30,333,522	0	13,532,884	13,532,884
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	866,514	0	0	866,514	866,514	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	10,417,751	0	0	7,364,829	7,364,829	0	0	2,107,303	2,107,303	0	945,619	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	11,284,265	0	0	8,231,343	8,231,343	0	0	2,107,303	2,107,303	0	945,619	945,619
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,633,662	0	0	1,633,662	1,633,662	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	1,633,662	0	0	1,633,662	1,633,662	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-1A
For Month Ended February 28, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	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	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	97,846	0	0	97,846	97,846	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	7,826,230	0	0	5,532,753	5,532,753	0	0	1,583,090	1,583,090	0	710,387	710,387
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	7,924,076	0	0	5,630,599	5,630,599	0	0	1,583,090	1,583,090	0	710,387	710,387
	TOTAL		363,628,406	19,289,893	0	248,934,205	268,224,098	5,207,831	771,517	61,488,589	67,467,937	425,951	27,510,420	27,936,371

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: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended February 28, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(78,036,216)	(55,167,703)	(15,785,166)	(7,083,347)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(865,282)	(672,134)	(193,148)	0
7	282919 CD-AA	(3,880,489)	(2,743,312)	(784,945)	(352,232)
7	283750 CD-AA	399,976	282,763	80,907	36,306
	Total	(82,382,011)	(58,300,386)	(16,682,352)	(7,399,273)

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 Month Ended February 28, 2022
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

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	5,196,929	5,196,929	0	0	0	0	5,196,929
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	(1,455)	(1,455)	0	0	0	0	(1,455)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(8)	(8)	0	0	0	0	(8)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	76,151,918	37,807,457	0	113,959,375	68,260,388	33,402,361	7,891,530	4,405,096	0
TOTAL		76,151,918	37,807,457	5,195,466	119,154,841	68,260,388	33,402,361	7,891,530	4,405,096	5,195,466

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%