

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	44,918,546	31,245,828	13,672,718
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	44,918,546	31,245,828	13,672,718
G-APL	Gas Net Adjusted Rate Base	645,044,967	456,678,574	188,366,393
	RATE OF RETURN	6.964%	6.842%	7.259%

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 February 28, 2022
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	100.000%	68.330%	31.670%
2	Input	Number of Customers - AMA Percent	03-01-2021 thru 02-28-2022	266,555 100.000%	175,327 65.775%	91,228 34.225%
3	G-OPS	Direct Distribution Operating Expense Percent	03-01-2021 thru 02-28-2022	12,349,750 100.000%	8,903,964 72.098%	3,445,786 27.902%
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accounts 798 - 894		6,294,435	4,488,007	1,806,428
		Direct O & M Accounts 901 - 935		11,759,098	9,962,159	1,796,939
		Total		18,053,533	14,450,166	3,603,367
		Percentage		100.000%	80.041%	19.959%
		Direct Labor				
		Amount: Accounts 798 - 894		6,038,563	4,517,095	1,521,468
		Amount: Accounts 901 - 935		3,014,453	2,145,617	868,836
		Total		9,053,016	6,662,712	2,390,304
		Percentage		100.000%	73.597%	26.403%
		Total Number of Customers		266,537	175,074	91,463
		Percentage		100.000%	65.685%	34.315%
		Total Direct Plant		660,067,126	463,006,964	197,060,162
		Percentage		100.000%	70.145%	29.855%
4		Total Four Factor Allocators Percent		400.000%	289.467%	110.533%
				100.000%	72.367%	27.633%
6	Input	Actual Therms Purchased Percent	03-01-2021 thru 02-28-2022	288,031,162 100.000%	193,603,675 67.216%	94,427,487 32.784%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2022
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2022
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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 Twelve Months Ended February 28, 2022
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AVISTA UTILITIES

		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		85,248,538	75,398,647	9,849,891	0
	Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
	Adjustments		0	0	0	0
	Total		142,841,884	121,811,494	21,030,390	0
	Percentage		100.000%	85.277%	14.723%	0.000%
	Direct Labor Accts 580 - 894		56,931,970	47,158,546	9,773,424	0
	Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
	Total		79,323,635	66,079,652	13,243,983	0
	Percentage		100.000%	83.304%	16.696%	0.000%
	Number of Customers at		672,312	405,775	266,537	0
	Percentage		100.000%	60.355%	39.645%	0.000%
	Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
	Percentage		100.000%	81.777%	18.223%	0.000%
	Total Percentages		400.000%	310.713%	89.287%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021	System 274,289,163 100.000%	Washington 184,035,999 67.096%	Idaho 90,253,164 32.904%	
11	Book Depreciation Percent	03-01-2021 thru 02-28-2022	28,817,226 100.000%	20,490,412 71.105%	8,326,814 28.895%	
12	Net Gas Plant (before ADFIT) - AMA Percent	02-01-2021 thru 02-28-2022	767,298,176 100.000%	542,480,409 70.700%	224,817,767 29.300%	
13	G-PLT Net Gas General Plant - AMA Percent	02-01-2021 thru 02-28-2022	96,193,179 100.000%	77,661,074 80.734%	18,532,105 19.266%	
14	Net Allocated Schedule M's - AMA Percent	03-01-2021 thru 02-28-2022	-46,742,790 100.000%	-32,835,603 70.247%	-13,907,187 29.753%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	163,907,533	0	163,907,533	115,942,993	0	115,942,993	47,964,540	0	47,964,540
99 4812XX	Commercial - Firm & Interruptible	75,264,949	0	75,264,949	54,735,899	0	54,735,899	20,529,050	0	20,529,050
99 4813XX	Industrial-Firm	2,797,309	0	2,797,309	1,705,024	0	1,705,024	1,092,285	0	1,092,285
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	367,298	0	367,298	337,919	0	337,919	29,379	0	29,379
99 499XXX	Unbilled Revenue	479,511	0	479,511	655,281	0	655,281	(175,770)	0	(175,770)
	TOTAL SALES TO ULTIMATE CUSTOMERS	242,816,600	0	242,816,600	173,377,116	0	173,377,116	69,439,484	0	69,439,484
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	67,555,070	0	67,555,070	45,094,373	0	45,094,373	22,460,697	0	22,460,697
4 488000	Miscellaneous Service Revenues	6,859	0	6,859	2,295	0	2,295	4,564	0	4,564
99 4893XX	Transportation Revenues	5,617,253	0	5,617,253	5,012,243	0	5,012,243	605,010	0	605,010
99 493000	Rent from Gas Property	1,000	0	1,000	974	0	974	26	0	26
4 495XXX	Other Gas Revenues	10,980,809	609,485	11,590,294	7,370,897	441,066	7,811,963	3,609,912	168,419	3,778,331
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	84,160,991	609,485	84,770,476	57,480,782	441,066	57,921,848	26,680,209	168,419	26,848,628
	TOTAL GAS REVENUES	326,977,591	609,485	327,587,076	230,857,898	441,066	231,298,964	96,119,693	168,419	96,288,112
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	161,278,192	0	161,278,192	108,208,899	0	108,208,899	53,069,293	0	53,069,293
99 808XXX	Net Natural Gas Storage Transactions	(3,760,333)	0	(3,760,333)	(1,898,840)	0	(1,898,840)	(1,861,493)	0	(1,861,493)
99 811000	Gas Used for Products Extraction	(720,780)	0	(720,780)	(480,191)	0	(480,191)	(240,589)	0	(240,589)
10 813000	Other Gas Expenses	217,094	846,249	1,063,343	217,094	567,799	784,893	0	278,450	278,450
99 813010	Gas Technology Institute (GTI) Expenses	119,395	0	119,395	82,804	0	82,804	36,591	0	36,591
	TOTAL PRODUCTION EXPENSES	157,133,568	846,249	157,979,817	106,129,766	567,799	106,697,565	51,003,802	278,450	51,282,252
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	2,999	2,999	0	2,049	2,049	0	950	950
1 824000	Other Expenses	0	839,735	839,735	0	573,791	573,791	0	265,944	265,944
1 837000	Other Equipment	0	1,952,011	1,952,011	0	1,333,809	1,333,809	0	618,202	618,202
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,794,745	2,794,745	0	1,909,649	1,909,649	0	885,096	885,096
G-DEPX	Depreciation Expense-Underground Storage	0	695,795	695,795	0	475,437	475,437	0	220,358	220,358
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	256,908	256,908	0	175,545	175,545	0	81,363	81,363
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	952,703	952,703	0	650,982	650,982	0	301,721	301,721
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,747,448	3,747,448	0	2,560,631	2,560,631	0	1,186,817	1,186,817

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	320,872	1,407,103	1,727,975	289,527	1,014,493	1,304,020	31,345	392,610	423,955
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,330,550	968,147	4,298,697	2,236,530	698,015	2,934,545	1,094,020	270,132	1,364,152
3	875000 Measuring & Reg Sta Exp-General	151,928	0	151,928	104,318	0	104,318	47,610	0	47,610
3	876000 Measuring & Reg Sta Exp-Industrial	3,169	0	3,169	2,147	0	2,147	1,022	0	1,022
3	877000 Measuring & Reg Sta Exp-City Gate	98,617	0	98,617	46,427	0	46,427	52,190	0	52,190
3	878000 Meter & House Regulator Expenses	682,880	0	682,880	411,098	0	411,098	271,782	0	271,782
3	879000 Customer Installation Expenses	1,452,125	57,420	1,509,545	938,219	41,399	979,618	513,906	16,021	529,927
3	880000 Other Expenses	1,238,564	433,146	1,671,710	1,015,974	312,290	1,328,264	222,590	120,856	343,446
3	881000 Rents	0	4,804	4,804	0	3,464	3,464	0	1,340	1,340
	MAINTENANCE									
3	885000 Supervision & Engineering	36,966	3,334	40,300	9,312	2,404	11,716	27,654	930	28,584
3	887000 Mains	1,197,900	(1)	1,197,899	979,773	(1)	979,772	218,127	0	218,127
3	889000 Measuring & Reg Sta Exp-General	254,238	32,979	287,217	206,280	23,777	230,057	47,958	9,202	57,160
3	890000 Measuring & Reg Sta Exp-Industrial	21,020	3,401	24,421	13,573	2,452	16,025	7,447	949	8,396
3	891000 Measuring & Reg Sta Exp-City Gate	91,527	9,491	101,018	39,607	6,843	46,450	51,920	2,648	54,568
3	892000 Services	1,958,225	0	1,958,225	1,658,105	0	1,658,105	300,120	0	300,120
3	893000 Meters & House Regulators	1,510,277	669,013	2,179,290	952,898	482,345	1,435,243	557,379	186,668	744,047
3	894000 Other Equipment	893	177,327	178,220	177	127,849	128,026	716	49,478	50,194
	TOTAL DISTRIBUTION OPERATING EXP	12,349,751	3,766,164	16,115,915	8,903,965	2,715,330	11,619,295	3,445,786	1,050,834	4,496,620
G-DEPX	Depreciation Expense-Distribution	21,343,277	57,417	21,400,694	14,772,126	38,593	14,810,719	6,571,151	18,824	6,589,975
G-OTX	Taxes Other Than FIT	19,038,444	0	19,038,444	16,204,856	0	16,204,856	2,833,588	0	2,833,588
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	40,381,721	57,417	40,439,138	30,976,982	38,593	31,015,575	9,404,739	18,824	9,423,563
	TOTAL DISTRIBUTION EXPENSES	52,731,472	3,823,581	56,555,053	39,880,947	2,753,923	42,634,870	12,850,525	1,069,658	13,920,183

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For Twelve Months 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	107,679	107,679	0	70,826	70,826	0	36,853	36,853
2	902000	Meter Reading Expenses	340,249	75,889	416,138	225,911	49,916	275,827	114,338	25,973	140,311
2	903XXX	Customer Records & Collection Expenses	372,435	4,461,449	4,833,884	168,096	2,934,518	3,102,614	204,339	1,526,931	1,731,270
2	904000	Uncollectible Accounts	1,293,063	0	1,293,063	1,495,806	0	1,495,806	(202,743)	0	(202,743)
2	905000	Misc Customer Accounts	0	77,271	77,271	0	50,825	50,825	0	26,446	26,446
TOTAL CUSTOMER ACCOUNTS EXPENSES		2,005,747	4,722,288	6,728,035	1,889,813	3,106,085	4,995,898	115,934	1,616,203	1,732,137	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,676,582	53,914	10,730,496	9,176,291	35,462	9,211,753	1,500,291	18,452	1,518,743
2	909000	Advertising	48,295	377,302	425,597	39,981	248,170	288,151	8,314	129,132	137,446
2	910000	Misc Customer Service & Info Exp	0	168,798	168,798	0	111,027	111,027	0	57,771	57,771
TOTAL CUSTOMER SERVICE & INFO EXP		10,724,877	600,014	11,324,891	9,216,272	394,659	9,610,931	1,508,605	205,355	1,713,960	
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	108,783	9,531,882	9,640,665	76,491	6,897,937	6,974,428	32,292	2,633,945	2,666,237
4	921000	Office Supplies & Expenses	697	1,235,537	1,236,234	697	894,121	894,818	0	341,416	341,416
4	922000	Admin. Expenses Transferred - Credit	0	(17,739)	(17,739)	0	(12,837)	(12,837)	0	(4,902)	(4,902)
4	923000	Outside Services Employed	143,578	3,405,761	3,549,339	75,486	2,464,647	2,540,133	68,092	941,114	1,009,206
4	924000	Property Insurance Premium	0	502,668	502,668	0	363,766	363,766	0	138,902	138,902
4	925XXX	Injuries and Damages	19,076	1,336,501	1,355,577	14,133	967,186	981,319	4,943	369,315	374,258
4	926XXX	Employee Pensions and Benefits	1,960,564	4,897,545	6,858,109	1,480,059	3,544,206	5,024,265	480,505	1,353,339	1,833,844
4	928000	Regulatory Commission Expenses	699,886	205,404	905,290	516,897	148,645	665,542	182,989	56,759	239,748
4	930000	Miscellaneous General Expenses	30,699	1,231,756	1,262,455	23,151	891,385	914,536	7,548	340,371	347,919
4	931000	Rents	0	134,512	134,512	0	97,342	97,342	0	37,170	37,170
4	935000	Maintenance of General Plant	662,716	3,064,985	3,727,701	570,221	2,218,038	2,788,259	92,495	846,947	939,442
TOTAL ADMIN & GEN OPERATING EXP		3,625,999	25,528,812	29,154,811	2,757,135	18,474,436	21,231,571	868,864	7,054,376	7,923,240	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	1,757,349	4,963,386	6,720,735	1,612,401	3,591,854	5,204,255	144,948	1,371,532	1,516,480
G-AMTX Amortization Expense - General Plant - 303000	39,608	86,094	125,702	24,852	62,304	87,156	14,756	23,790	38,546
G-AMTX Amortization Expense - Misc IT Intangible Plant - 3	831,785	8,735,802	9,567,587	831,788	6,321,838	7,153,626	(3)	2,413,964	2,413,961
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	243,890	0	243,890	0	0	0	243,890	0	243,890
99 407306 Regulatory Debit - AMI Amortization	391,153	0	391,153	391,153	0	391,153	0	0	0
99 407307 Regulatory Debit - Existing Meters Deferral Amorti	148,919	0	148,919	148,919	0	148,919	0	0	0
99 407311 Regulatory Debit - AFUDC Amortization	53,120	226,259	279,379	41,293	159,965	201,258	11,827	66,294	78,121
99 407314 Regulatory Debit - FISERVE Amortization	655,012	0	655,012	575,845	0	575,845	79,167	0	79,167
99 407319 AFUDC Equity DFIT Deferral	65,888	0	65,888	0	0	0	65,888	0	65,888
99 407332 Existing Meters/ERTs Excess Depreciation Deferr	94,895	0	94,895	94,895	0	94,895	0	0	0
99 407335 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347 COVID-19 Deferred Costs	253,770	0	253,770	185,037	0	185,037	68,733	0	68,733
99 407368 Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407407 Reg. Credits-Amortization Depreciation Benefit	(546,706)	0	(546,706)	0	0	0	(546,706)	0	(546,706)
99 407414 Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407419 Amortization AFUDC Equity Tax Credit	(570,946)	0	(570,946)	(331,186)	0	(331,186)	(239,760)	0	(239,760)
99 407425 WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436 Regulatory Deferral - AMI	(1,937,313)	0	(1,937,313)	(1,937,313)	0	(1,937,313)	0	0	0
99 407447 Regulatory Deferral - COVID-19	(667,358)	0	(667,358)	(1,070,390)	0	(1,070,390)	403,032	0	403,032
99 407468 Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493 Amortization - 2015 Remand Refund	(111,309)	0	(111,309)	(111,309)	0	(111,309)	0	0	0
G-OTX Taxes Other Than FIT--A&G	527,671	1,301,661	1,829,332	387,302	941,973	1,329,275	140,369	359,688	500,057
TOTAL A&G DEPR/AMRT/NON-FIT TAXES	3,364,071	15,313,202	18,677,273	2,977,930	11,077,934	14,055,864	386,141	4,235,268	4,621,409
TOTAL ADMIN & GENERAL EXPENSES	6,990,070	40,842,014	47,832,084	5,735,065	29,552,370	35,287,435	1,255,005	11,289,644	12,544,649
TOTAL EXPENSES BEFORE FIT	229,585,734	54,581,594	284,167,328	162,851,863	38,935,467	201,787,330	66,733,871	15,646,127	82,379,998
NET OPERATING INCOME (LOSS) BEFORE FIT			43,419,748			29,511,634			13,908,114
G-FIT FEDERAL INCOME TAX			(4,318,467)			(2,775,044)			(1,543,423)
G-FIT DEFERRED FEDERAL INCOME TAX			2,819,669			1,040,850			1,778,819
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			44,918,546			31,245,828			13,672,718

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers - AMA	100.000%	65.775%	34.225%
G-ALL 3	Direct Distribution Operating Expense	100.000%	72.098%	27.902%
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-495-12A
For Twelve Months 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	84,433	531,206	615,639	84,433	384,418	468,851	0	146,788	146,788
4	495028	Deferred Exchange Reservation	5,531,250	0	5,531,250	3,671,241	0	3,671,241	1,860,009	0	1,860,009
4	495100	Entitlement Penalties	0	78,279	78,279	0	56,648	56,648	0	21,631	21,631
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	(316,742)	0	(316,742)	(316,742)	0	(316,742)	0	0	0
4	495328	Residential Decoupling Deferral	4,852,391	0	4,852,391	3,769,810	0	3,769,810	1,082,581	0	1,082,581
4	495329	Amortization Res Decoupling Deferral	(238,102)	0	(238,102)	(633,378)	0	(633,378)	395,276	0	395,276
4	495338	Non-Res Decoupling Deferred Rev	1,301,984	0	1,301,984	1,178,280	0	1,178,280	123,704	0	123,704
4	495339	Amortization Non-Res Decoupling	(234,405)	0	(234,405)	(382,747)	0	(382,747)	148,342	0	148,342
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	10,980,809	609,485	11,590,294	7,370,897	441,066	7,811,963	3,609,912	168,419	3,778,331

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-804-12A
For Twelve Months 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	160,250,277	0	160,250,277	106,876,646	0	106,876,646	53,373,631	0	53,373,631
1	804001	Pipeline Demand Costs	26,995,355	0	26,995,355	18,531,329	0	18,531,329	8,464,026	0	8,464,026
1	804002	Transport Variable Charges	282,224	0	282,224	193,524	0	193,524	88,700	0	88,700
6	804010	Gas Costs - Fixed Hedge	(45,522)	0	(45,522)	(34,914)	0	(34,914)	(10,608)	0	(10,608)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	400,637	0	400,637	266,804	0	266,804	133,833	0	133,833
6	804018	Merchandise Processing Fee	118,799	0	118,799	78,726	0	78,726	40,073	0	40,073
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(19,098,010)	0	(19,098,010)	(12,755,277)	0	(12,755,277)	(6,342,733)	0	(6,342,733)
6	804700	Gas Costs - Offsystem Bookout	149,329	0	149,329	100,811	0	100,811	48,518	0	48,518
6	804711	Gas Costs - Offsystem Bookout Offset	(149,329)	0	(149,329)	(100,811)	0	(100,811)	(48,518)	0	(48,518)
6	804730	Gas Costs - Intracompany LDC Gas	10,957,340	0	10,957,340	7,197,690	0	7,197,690	3,759,650	0	3,759,650
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	2,189,076	0	2,189,076	2,247,589	0	2,247,589	(58,513)	0	(58,513)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(20,771,984)	0	(20,771,984)	(14,393,218)	0	(14,393,218)	(6,378,766)	0	(6,378,766)
		TOTAL PURCHASED GAS COSTS	161,278,192	0	161,278,192	108,208,899	0	108,208,899	53,069,293	0	53,069,293

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	67.216%	32.784%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months 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	142,510	53,914	196,424	84,667	35,462	120,129	57,843	18,452	76,295
99	908600	Public Purpose Tariff Rider Expense Offset	10,453,887	0	10,453,887	8,999,066	0	8,999,066	1,454,821	0	1,454,821
99	908610	Limited Income Tax Refund Program	124,210	0	124,210	124,210	0	124,210	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(44,025)	0	(44,025)	(31,652)	0	(31,652)	(12,373)	0	(12,373)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,676,582	53,914	10,730,496	9,176,291	35,462	9,211,753	1,500,291	18,452	1,518,743

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.775%	34.225%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months 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	645,044,967	456,678,574	188,366,393
	Interest Deduction for FIT Calculation	16,413,711	11,617,903	4,795,808
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12A
For Twelve Months 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	327,587,076	231,298,964	96,288,112
G-OPS	Operating & Maintenance Expense	224,098,214	156,064,909	68,033,305
G-OPS	Book Deprec/Amort and Reg Amortizations	38,944,430	28,012,745	10,931,685
G-OTX	Taxes Other than FIT	21,124,684	17,709,676	3,415,008
	Net Operating Income Before FIT	43,419,748	29,511,634	13,908,114
G-INT	Less: Interest Expense	16,413,711	11,617,903	4,795,808
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,924)	0	(4,924)
G-SCM	Schedule M Adjustments	(47,565,238)	(31,108,225)	(16,457,013)
	Taxable Net Operating Income	(20,564,125)	(13,214,494)	(7,349,631)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,318,467)	(2,775,044)	(1,543,423)
G-DTE	Deferred FIT	7,633,273	5,182,948	2,450,325
G-DTE	Customer Tax Credit Amortization	(4,813,604)	(4,142,098)	(671,506)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(1,498,798)	(1,734,194)	235,396
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12A
For Twelve Months 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	23,972,020	14,538,494	38,510,514	17,241,168	10,490,025	27,731,193	6,730,852	4,048,469	10,779,321
12	997001	Contributions In Aid of Construction	0	1,436,137	1,436,137	0	1,015,349	1,015,349	0	420,788	420,788
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	542,808	542,808	0	383,765	383,765	0	159,043	159,043
99	997010	Deferred Gas Credit and Refunds	(18,582,909)	93,750	(18,489,159)	(12,145,629)	66,281	(12,079,348)	(6,437,280)	27,469	(6,409,811)
12	997016	Redemption Expense Amortization	0	78,307	78,307	0	55,363	55,363	0	22,944	22,944
99	997018	DSM Tariff Rider	(2,029,444)	0	(2,029,444)	(1,010,863)	0	(1,010,863)	(1,018,581)	0	(1,018,581)
12	997020	FAS87 Current Pension Accrual	0	(2,762,369)	(2,762,369)	0	(1,952,995)	(1,952,995)	0	(809,374)	(809,374)
12	997027	Customer Uncollectibles	411,233	(963,001)	(551,768)	548,020	(680,842)	(132,822)	(136,787)	(282,159)	(418,946)
99	997031	Decoupling Mechanism	(5,365,125)	0	(5,365,125)	(3,615,223)	0	(3,615,223)	(1,749,902)	0	(1,749,902)
12	997032	Interest Rate Swaps	0	(2,621,645)	(2,621,645)	0	(1,853,503)	(1,853,503)	0	(768,142)	(768,142)
12	997035	Leases	0	18,184	18,184	0	13,159	13,159	0	5,025	5,025
12	997048	AFUDC	0	(269,003)	(269,003)	0	(190,185)	(190,185)	0	(78,818)	(78,818)
12	997049	Tax Depreciation	0	(37,590,574)	(37,590,574)	0	(26,576,536)	(26,576,536)	0	(11,014,038)	(11,014,038)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	569,670	0	569,670	582,043	0	582,043	(12,373)	0	(12,373)
12	997080	Book Transportation Depreciation	0	2,922,083	2,922,083	0	2,065,913	2,065,913	0	856,170	856,170
12	997081	Deferred Compensation	0	(76,863)	(76,863)	0	(54,342)	(54,342)	0	(22,521)	(22,521)
4	997082	Meal Disallowances	0	(3,801)	(3,801)	0	(2,751)	(2,751)	0	(1,050)	(1,050)
12	997083	Paid Time Off	0	34,669	34,669	0	24,511	24,511	0	10,158	10,158
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(10,200,000)	(10,200,000)	0	(7,211,400)	(7,211,400)	0	(2,988,600)	(2,988,600)
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	(1,302,346)	0	(1,302,346)	(1,302,346)	0	(1,302,346)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	805	0	805	805	0	805	0	0	0
99	997109	Tax Reform Amortization	(805)	0	(805)	(805)	0	(805)	0	0	0
99	997110	FISERVE	655,012	0	655,012	575,845	0	575,845	79,167	0	79,167
12	997111	Capitalized Transportation	0	(67,034)	(67,034)	0	(47,393)	(47,393)	0	(19,641)	(19,641)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	116,259	116,259	0	82,195	82,195	0	34,064	34,064
12	997115	AFUDC Equity DFIR Deferral	(505,058)	0	(505,058)	(331,186)	0	(331,186)	(173,872)	0	(173,872)
12	997118	Depreciation Study Deferral	(302,816)	0	(302,816)	0	0	0	(302,816)	0	(302,816)
12	997119	AFUDC Tax CPI	0	725,406	725,406	0	512,862	512,862	0	212,544	212,544
12	997120	Transportation Tax Disallowance	0	25,236	25,236	0	17,842	17,842	0	7,394	7,394
12	997125	COVID-19	(477,328)	0	(477,328)	(949,093)	0	(949,093)	471,765	0	471,765
12	997126	Prepaid Expenses	0	(8,904)	(8,904)	0	(6,295)	(6,295)	0	(2,609)	(2,609)
12	997127	CARES Act SS Deferral	0	(424,792)	(424,792)	0	(300,328)	(300,328)	0	(124,464)	(124,464)
12	997128	Meters Expensed	0	(7,036,137)	(7,036,137)	0	(4,974,549)	(4,974,549)	0	(2,061,588)	(2,061,588)
12	997129	Mixed Service Costs (IDD#5)	0	(5,250,000)	(5,250,000)	0	(3,711,750)	(3,711,750)	0	(1,538,250)	(1,538,250)
TOTAL SCHEDULE M ADJUSTMENTS			(822,448)	(46,742,790)	(47,565,238)	1,727,379	(32,835,604)	(31,108,225)	(2,549,827)	(13,907,186)	(16,457,013)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers - AMA	100.000%	65.775%	34.225%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	67.216%	32.784%
G-ALL	11	Book Depreciation	100.000%	71.105%	28.895%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.700%	29.300%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months 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	4,377,955	3,095,214	1,282,741
99	410100	Deferred Federal Income Tax Exp	5,749,956	3,965,545	1,784,411
		SUBTOTAL	10,127,911	7,060,759	3,067,152
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,927,171)	(2,069,509)	(857,662)
99	411100	Deferred Federal Income Tax Exp	(856,588)	(707,989)	(148,599)
		SUBTOTAL	(3,783,759)	(2,777,498)	(1,006,261)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,289,121	899,687	389,434
		SUBTOTAL	1,289,121	899,687	389,434
		Total Deferred Federal Income Tax Expense	7,633,273	5,182,948	2,450,325
99	411193	Customer Tax Credit Amortization	(4,813,604)	(4,142,098)	(671,506)
		SUBTOTAL	(4,813,604)	(4,142,098)	(671,506)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.700%	29.300%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months 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	256,908	256,908	0	175,545	175,545	0	81,363	81,363
		TOTAL UNDERGROUND STORAGE TAX	0	256,908	256,908	0	175,545	175,545	0	81,363	81,363
		DISTRIBUTION									
99	408110	State Excise Tax	6,715,933	0	6,715,933	6,715,933	0	6,715,933	0	0	0
99	408120	Municipal Occupation & License Tax	7,386,138	0	7,386,138	6,164,238	0	6,164,238	1,221,900	0	1,221,900
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	4,940,961	0	4,940,961	3,324,465	0	3,324,465	1,616,496	0	1,616,496
99	409100	State Income Tax	336	0	336	220	0	220	116	0	116
99	411410	State Income Tax-ITC Deferred	10	0	10	0	0	0	10	0	10
99	411420	State Income Tax-ITC Amortization	(4,934)	0	(4,934)	0	0	0	(4,934)	0	(4,934)
		TOTAL DISTRIBUTION TAX	19,038,444	0	19,038,444	16,204,856	0	16,204,856	2,833,588	0	2,833,588
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	527,671	1,301,661	1,829,332	387,302	941,973	1,329,275	140,369	359,688	500,057
		TOTAL A&G TAX	527,671	1,301,661	1,829,332	387,302	941,973	1,329,275	140,369	359,688	500,057
		TOTAL TAXES OTHER THAN FIT	19,566,115	1,558,569	21,124,684	16,592,158	1,117,518	17,709,676	2,973,957	441,051	3,415,008

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended February 28, 2022
 Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,114	1,302,017	3,096,131	1,022,283	942,231	1,964,514	771,831	359,786	1,131,617
4	3031XX	Misc Intangible IT Plant (3031XX)	4,153,962	57,917,877	62,071,839	4,154,085	41,913,430	46,067,515	(123)	16,004,447	16,004,324
TOTAL INTANGIBLE PLANT			5,948,076	59,219,894	65,167,970	5,176,368	42,855,661	48,032,029	771,708	16,364,233	17,135,941
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	2,302,356	2,302,356	0	1,573,200	1,573,200	0	729,156	729,156
1	352XXX	Wells	0	22,933,294	22,933,294	0	15,670,320	15,670,320	0	7,262,974	7,262,974
1	353000	Lines	0	2,059,242	2,059,242	0	1,407,080	1,407,080	0	652,162	652,162
1	354000	Compressor Station Equipment	0	14,818,109	14,818,109	0	10,125,214	10,125,214	0	4,692,895	4,692,895
1	355000	Measuring & Regulating Equipment	0	1,426,827	1,426,827	0	974,951	974,951	0	451,876	451,876
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,440,584	2,440,584	0	1,667,651	1,667,651	0	772,933	772,933
TOTAL UNDERGROUND STORAGE PLANT			0	47,817,558	47,817,558	0	32,706,546	32,706,546	0	15,111,012	15,111,012
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	635,523	0	635,523	487,206	0	487,206	148,317	0	148,317
6	375000	Structures & Improvements	1,526,812	0	1,526,812	879,856	0	879,856	646,956	0	646,956
6	376000	Mains	425,030,828	2,518,454	427,549,282	282,633,867	1,692,804	284,326,671	142,396,961	825,650	143,222,611
6	378000	Measuring & Reg Station Equip-General	7,033,180	0	7,033,180	4,526,174	0	4,526,174	2,507,006	0	2,507,006
6	379000	Measuring & Reg Station Equip-City Gate	6,474,907	0	6,474,907	1,890,613	0	1,890,613	4,584,294	0	4,584,294
6	380000	Services	311,647,360	0	311,647,360	214,028,782	0	214,028,782	97,618,578	0	97,618,578
6	381XXX	Meters	109,704,545	0	109,704,545	77,811,777	0	77,811,777	31,892,768	0	31,892,768
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	4,006,811	0	4,006,811	2,961,442	0	2,961,442	1,045,369	0	1,045,369
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			866,148,561	2,518,454	868,667,015	585,283,642	1,692,804	586,976,446	280,864,919	825,650	281,690,569
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,368,851	2,560,268	5,929,119	3,271,254	1,852,789	5,124,043	97,597	707,479	805,076
4	390XXX	Structures & Improvements	30,193,201	28,252,235	58,445,436	28,469,449	20,445,295	48,914,744	1,723,752	7,806,940	9,530,692
4	391XXX	Office Furniture & Equipment	1,417,039	16,032,592	17,449,631	1,414,894	11,602,306	13,017,200	2,145	4,430,286	4,432,431
4	392XXX	Transportation Equipment	13,624,478	4,981,346	18,605,824	10,483,636	3,604,851	14,088,487	3,140,842	1,376,495	4,517,337
4	393000	Stores Equipment	335,560	1,034,302	1,369,862	281,095	748,493	1,029,588	54,465	285,809	340,274
4	394000	Tools, Shop & Garage Equipment	3,010,543	7,395,968	10,406,511	2,449,914	5,352,240	7,802,154	560,629	2,043,728	2,604,357
4	395XXX	Laboratory Equipment	106,060	547,537	653,597	106,060	396,236	502,296	0	151,301	151,301
4	396XXX	Power Operated Equipment	3,660,835	1,068,311	4,729,146	2,648,420	773,105	3,421,525	1,012,415	295,206	1,307,621
4	397XXX	Communications Equipment	4,627,736	16,880,124	21,507,860	3,474,508	12,215,639	15,690,147	1,153,228	4,664,485	5,817,713
4	398000	Miscellaneous Equipment	1,914	139,559	141,473	0	100,995	100,995	1,914	38,564	40,478
TOTAL GENERAL PLANT			60,346,217	78,892,242	139,238,459	52,599,230	57,091,949	109,691,179	7,746,987	21,800,293	29,547,280

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	932,442,854	188,448,148	1,120,891,002	643,059,240	134,346,960	777,406,200	289,383,614	54,101,188	343,484,802
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,250,909)	(18,250,909)	0	(12,470,846)	(12,470,846)	0	(5,780,063)	(5,780,063)
G-ADEP		Distribution Plant	(260,108,334)	(1,946,821)	(262,055,155)	(166,595,565)	(1,308,575)	(167,904,140)	(93,512,769)	(638,246)	(94,151,015)
G-ADEP		General Plant	(17,538,595)	(25,506,685)	(43,045,280)	(13,571,683)	(18,458,422)	(32,030,105)	(3,966,912)	(7,048,263)	(11,015,175)
		TOTAL ACCUMULATED DEPRECIATION	(277,646,929)	(45,704,415)	(323,351,344)	(180,167,248)	(32,237,843)	(212,405,091)	(97,479,681)	(13,466,572)	(110,946,253)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(422,443)	(936,552)	(1,358,995)	(282,385)	(677,755)	(960,140)	(140,058)	(258,797)	(398,855)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,385,354)	(26,497,130)	(28,882,484)	(2,385,377)	(19,175,179)	(21,560,556)	23	(7,321,951)	(7,321,928)
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	(2,807,797)	(27,433,682)	(30,241,479)	(2,667,762)	(19,852,934)	(22,520,696)	(140,035)	(7,580,748)	(7,720,783)
		TOTAL ACCUMULATED DEPR/AMORT	(280,454,726)	(73,138,097)	(353,592,823)	(182,835,010)	(52,090,777)	(234,925,787)	(97,619,716)	(21,047,320)	(118,667,036)
		NET GAS UTILITY PLANT before DFIT	651,988,128	115,310,051	767,298,179	460,224,230	82,256,183	542,480,413	191,763,898	33,053,868	224,817,766
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(107,169,658)	(107,169,658)	0	(75,768,948)	(75,768,948)	0	(31,400,710)	(31,400,710)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(16,675,523)	(16,675,523)	0	(12,064,410)	(12,064,410)	0	(4,611,113)	(4,611,113)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(728,882)	(728,882)	0	(527,470)	(527,470)	0	(201,412)	(201,412)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	51,800)	51,800)	0	37,486)	37,486)	0	14,314)	14,314)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(285,605)	(285,605)	0	(201,923)	(201,923)	0	(83,682)	(83,682)
		TOTAL ACCUMULATED DFIT	0	(124,807,868)	(124,807,868)	0	(88,525,265)	(88,525,265)	0	(36,282,603)	(36,282,603)
		NET GAS UTILITY PLANT	651,988,128	(9,497,817)	642,490,311	460,224,230	(6,269,082)	453,955,148	191,763,898	(3,228,735)	188,535,163

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%	67.216%	32.784%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.700%	29.300%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	651,988,128	(9,497,817)	642,490,311	460,224,230	(6,269,082)	453,955,148	191,763,898	(3,228,735)	188,535,163
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(2,202,852)	0	(2,202,852)	(2,202,852)	0	(2,202,852)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,300,727	2,443,297	3,744,024	872,907	1,768,141	2,641,048	427,820	675,156	1,102,976
4	182318	Accumulated Amortization - AFUDC	(228,102)	(704,700)	(932,802)	(161,090)	(509,909)	(670,999)	(67,012)	(194,791)	(261,803)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,916,036	3,916,036	0	1,815,028	1,815,028
1	164100	Gas Inventory--Jackson Prairie	0	14,351,774	14,351,774	0	9,806,567	9,806,567	0	4,545,207	4,545,207
1	164115	Gas Inventory--Clay Basin	0	111,693	111,693	0	80,829	80,829	0	30,864	30,864
4	252000	Customer Advances	0	10	10	0	7	7	0	3	3
99	254393	Regulatory Liability-Customer Tax Credit	(34,321,621)	0	(34,321,621)	(23,863,887)	0	(23,863,887)	(10,457,734)	0	(10,457,734)
99	190393	ADFIT-Customer Tax Credit	7,207,540	0	7,207,540	5,011,416	0	5,011,416	2,196,124	0	2,196,124
99	235199	Customer Deposits	(18,729)	0	(18,729)	(18,729)	0	(18,729)	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	7,174,576	0	7,174,576	7,174,576	0	7,174,576	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,506,661)	0	(1,506,661)	(1,506,661)	0	(1,506,661)	0	0	0
C-WKC		Working Capital	3,216,640	0	3,216,640	2,356,075	0	2,356,075	860,565	0	860,565
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(19,378,482)	21,933,138	2,554,656	(12,338,245)	15,061,671	2,723,426	(7,040,237)	6,871,467	(168,770)
		NET RATE BASE	632,609,646	12,435,321	645,044,967	447,885,985	8,792,589	456,678,574	184,723,661	3,642,732	188,366,393

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-12A
For Twelve Months 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)	3,212,849	3,212,849												
Steam (ED-ID)	4,380,543	4,380,543												
Steam (ED-WA)	11,779,367	11,779,367												
Hydro (ED-AN)	14,716,365	14,716,365												
Other (ED-AN)	10,728,061	10,728,061												
Total Electric Production	44,817,185	44,817,185												
Electric Transmission														
ED-AN	17,865,708	17,865,708												
ED-ID	634,163	634,163												
ED-WA	515,766	515,766												
Total Electric Transmission	19,015,637	19,015,637												
Electric Distribution														
ED-AN	84,208	84,208												
ED-ID	18,477,226	18,477,226												
ED-WA	35,230,120	35,230,120												
Total Electric Distribution	53,791,554	53,791,554												
Gas Underground Storage														
1 GD-AN	695,795		695,795			695,795	695,795		475,437	475,437		220,358	220,358	
GD-OR	122,852			122,852										
Total Gas Underground Storage	818,647		695,795	122,852		695,795	695,795		475,437	475,437		220,358	220,358	
Gas Distribution														
6 GD-AN	57,417		57,417			57,417	57,417		38,593	38,593		18,824	18,824	
GD-ID	6,571,151		6,571,151			6,571,151	6,571,151				6,571,151		6,571,151	
GD-WA	14,772,126		14,772,126			14,772,126	14,772,126	14,772,126		14,772,126				
GD-OR	9,829,449			9,829,449										
Total Gas Distribution	31,230,143		21,400,694	9,829,449		21,343,277	57,417	21,400,694	14,772,126	38,593	14,810,719	6,571,151	18,824	6,589,975
General Plant														
ED-AN	2,888,090	2,888,090												
ED-ID	502,569	502,569												
ED-WA	1,102,451	1,102,451												
7,4 CD-AA	22,406,477	15,840,259	4,532,382	2,033,836		4,532,382	4,532,382		3,279,949	3,279,949		1,252,433	1,252,433	
9,4 CD-AN	638,236	495,769	142,467			142,467	142,467		103,099	103,099		39,368	39,368	
9 CD-ID	474,773	368,794	105,979			105,979	105,979				105,979		105,979	
9 CD-WA	2,269,779	1,763,119	506,660			506,660	506,660	506,660		506,660				
8,4 GD-AA	373,892		256,998	116,894		256,998	256,998		185,982	185,982		71,016	71,016	
4 GD-AN	31,539		31,539			31,539	31,539		22,824	22,824		8,715	8,715	
GD-ID	38,969		38,969			38,969	38,969				38,969		38,969	
GD-WA	1,105,741		1,105,741			1,105,741	1,105,741	1,105,741		1,105,741				
GD-OR	204,648			204,648										
Total General Plant	32,037,164	22,961,051	6,720,735	2,355,378		1,757,349	4,963,386	6,720,735	1,612,401	3,591,854	5,204,255	144,948	1,371,532	1,516,480
Total Depreciation Expense	181,710,330	140,585,427	28,817,224	12,307,679		23,100,626	5,716,598	28,817,224	16,384,527	4,105,884	20,490,411	6,716,099	1,610,714	8,326,813

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	67.216%	32.784%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Twelve Months Ended February 28, 2022
Average of Monthly Averages Basis

Report ID:
G-AMTX-12A

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	914,600	914,600											
Misc Intangible Plt (303000) ED-AN	257,252	257,252											
Total Production/Transmission	1,171,852	1,171,852											
Distribution													
Franchises (302000) ED-WA	111,533	111,533											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	117,399	117,399											
General Plant - 303000													
7,4 CD-AA	414,880	293,299	83,922	37,659		83,922	83,922		60,732	60,732		23,190	23,190
9,4 CD-AN	9,729	7,557	2,172			2,172	2,172		1,572	1,572		600	600
GD-ID	14,756		14,756		14,756	14,756	14,756				14,756		14,756
GD-WA	24,852		24,852		24,852	24,852	24,852	24,852		24,852			
GD-OR	7,792			7,792									
Total General Plant - 303000	472,009	300,856	125,702	45,451	39,608	86,094	125,702	24,852	62,304	87,156	14,756	23,790	38,546
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	42,740,179	30,215,170	8,645,483	3,879,526		8,645,483	8,645,483		6,256,477	6,256,477		2,389,006	2,389,006
9,4 CD-AN	137,849	107,078	30,771			30,771	30,771		22,268	22,268		8,503	8,503
9,4 CD-ID	(15)	(12)	(3)		(3)		(3)				(3)		(3)
9,4 CD-WA	3,726,316	2,894,528	831,788		831,788	831,788	831,788	831,788		831,788			0
ED-AN	4,365,080	4,365,080											
ED-ID	(15)	(15)											
ED-WA	757,444	757,444											
8,4 GD-AA	86,633		59,548	27,085		59,548	59,548		43,093	43,093		16,455	16,455
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	51,813,471	38,339,273	9,567,587	3,906,611	831,785	8,735,802	9,567,587	831,788	6,321,838	7,153,626	(3)	2,413,964	2,413,961
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	423,851	423,851											
GD-OR	0			0									
Total General Plant- 390200, 396200	423,851	423,851	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	53,998,582	40,353,231	9,693,289	3,952,062	871,393	8,821,896	9,693,289	856,640	6,384,142	7,240,782	14,753	2,437,754	2,452,507

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-12A
For Twelve Months 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)	(73,946,374)	(73,946,374)												
Steam (ED-ID)	(92,317,359)	(92,317,359)												
Steam (ED-WA)	(174,951,029)	(174,951,029)												
Hydro (ED-AN)	(168,380,061)	(168,380,061)												
Other (ED-AN)	(155,710,859)	(155,710,859)												
Total Electric Production	(665,305,682)	(665,305,682)												
Electric Transmission														
ED-AN	(221,165,729)	(221,165,729)												
ED-ID	(10,156,860)	(10,156,860)												
ED-WA	(16,055,755)	(16,055,755)												
Total Electric Transmission	(247,378,344)	(247,378,344)												
Electric Distribution														
ED-AN	(382,894)	(382,894)												
ED-ID	(256,230,858)	(256,230,858)												
ED-WA	(405,794,625)	(405,794,625)												
Total Electric Distribution	(662,408,377)	(662,408,377)												
Gas Underground Storage														
1 GD-AN	(18,250,909)		(18,250,909)			(18,250,909)	(18,250,909)		(12,470,846)	(12,470,846)		(5,780,063)	(5,780,063)	
GD-OR	(1,476,321)			(1,476,321)										
Total Gas Underground Storage	(19,727,230)		(18,250,909)	(1,476,321)		(18,250,909)	(18,250,909)		(12,470,846)	(12,470,846)		(5,780,063)	(5,780,063)	
Gas Distribution														
6 GD-AN	(1,946,821)		(1,946,821)			(1,946,821)	(1,946,821)		(1,308,575)	(1,308,575)		(638,246)	(638,246)	
GD-ID	(93,512,769)		(93,512,769)			(93,512,769)	(93,512,769)				(93,512,769)		(93,512,769)	
GD-WA	(166,595,565)		(166,595,565)			(166,595,565)	(166,595,565)	(166,595,565)		(166,595,565)				
GD-OR	(129,235,195)			(129,235,195)										
Total Gas Distribution	(391,290,350)		(262,055,155)	(129,235,195)		(260,108,334)	(1,946,821)	(262,055,155)	(166,595,565)	(1,308,575)	(167,904,140)	(93,512,769)	(638,246)	(94,151,015)
General Plant														
ED-AN	(37,008,979)	(37,008,979)												
ED-ID	(12,497,442)	(12,497,442)												
ED-WA	(23,220,620)	(23,220,620)												
7.4 CD-AA	(91,640,844)	(64,785,495)	(18,537,110)	(8,318,239)		(18,537,110)	(18,537,110)		(13,414,750)	(13,414,750)		(5,122,360)	(5,122,360)	
9.4 CD-AN	(7,975,159)	(6,194,944)	(1,780,215)			(1,780,215)	(1,780,215)		(1,288,288)	(1,288,288)		(491,927)	(491,927)	
9 CD-ID	(6,983,214)	(5,424,421)	(1,558,793)			(1,558,793)	(1,558,793)				(1,558,793)		(1,558,793)	
9 CD-WA	(9,134,845)	(7,095,765)	(2,039,080)			(2,039,080)	(2,039,080)	(2,039,080)		(2,039,080)				
8.4 GD-AA	(2,156,743)		(1,482,459)	(674,284)		(1,482,459)	(1,482,459)		(1,072,811)	(1,072,811)		(409,648)	(409,648)	
4 GD-AN	(3,706,901)		(3,706,901)			(3,706,901)	(3,706,901)		(2,682,573)	(2,682,573)		(1,024,328)	(1,024,328)	
GD-ID	(2,408,119)		(2,408,119)			(2,408,119)	(2,408,119)				(2,408,119)		(2,408,119)	
GD-WA	(11,532,603)		(11,532,603)			(11,532,603)	(11,532,603)	(11,532,603)		(11,532,603)				
GD-OR	(5,313,674)			(5,313,674)										
Total General Plant	(213,579,143)	(156,227,666)	(43,045,280)	(14,306,197)		(17,538,595)	(25,506,685)	(43,045,280)	(13,571,683)	(18,458,422)	(32,030,105)	(3,966,912)	(7,048,263)	(11,015,175)
Total Accumulated Depreciation	(2,199,689,126)	(1,731,320,069)	(323,351,344)	(145,017,713)		(277,646,929)	(45,704,415)	(323,351,344)	(180,167,248)	(32,237,843)	(212,405,091)	(97,479,681)	(13,466,572)	(110,946,253)

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	67.216%	32.784%

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

Report ID:
G-AAMT-12A

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	(14,427,221)	(14,427,221)												
Misc Intangible Plt (303000)	ED-AN	(2,470,798)	(2,470,798)												
Total Production/Transmission		(16,898,019)	(16,898,019)												
Distribution															
Franchises (302000)	ED-WA	(270,283)	(270,283)												
Misc Intangible Plt (303000)	ED-WA	(58,316)	(58,316)												
Total Distribution		(328,599)	(328,599)												
General Plant - 303000															
7,4	CD-AA	(4,483,828)	(3,169,842)	(906,989)	(406,997)		(906,989)	(906,989)		(656,361)	(656,361)		(250,628)	(250,628)	
9,4	CD-AN	(132,441)	(102,878)	(29,563)			(29,563)	(29,563)		(21,394)	(21,394)		(8,169)	(8,169)	
	GD-ID	(140,058)		(140,058)			(140,058)	(140,058)					(140,058)	(140,058)	
	GD-WA	(282,385)		(282,385)			(282,385)	(282,385)	(282,385)		(282,385)				
	GD-OR	(116,206)			(116,206)										
Total General Plant - 303000		(5,154,918)	(3,272,720)	(1,358,995)	(523,203)		(422,443)	(936,552)	(1,358,995)	(282,385)	(677,755)	(960,140)	(140,058)	(258,797)	(398,855)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(130,168,906)	(92,022,908)	(26,330,567)	(11,815,431)		(26,330,567)	(26,330,567)		(19,054,642)	(19,054,642)		(7,275,925)	(7,275,925)	
9,4	CD-AN	(302,166)	(234,717)	(67,449)			(67,449)	(67,449)		(48,811)	(48,811)		(18,638)	(18,638)	
9	CD-ID	105	82	23			23	23		0	0		23	23	
9	CD-WA	(10,686,217)	(8,300,840)	(2,385,377)			(2,385,377)	(2,385,377)	(2,385,377)		(2,385,377)		0	0	
	ED-AN	(10,087,394)	(10,087,394)												
	ED-ID	104	104												
	ED-WA	(787,185)	(787,185)												
8,4	GD-AA	(144,195)		(99,114)	(45,081)		(99,114)	(99,114)		(71,726)	(71,726)		(27,388)	(27,388)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 30311		(152,175,854)	(111,432,858)	(28,882,484)	(11,860,512)		(2,385,354)	(26,497,130)	(28,882,484)	(2,385,377)	(19,175,179)	(21,560,556)	23	(7,321,951)	(7,321,928)
Gas Underground Storage															
1	GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage		0		0			0	0		0	0		0	0	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
9	CD-ID	0	0	0			0	0		0	0		0	0	
9	CD-WA	0	0	0			0	0		0	0		0	0	
4	ED-AN	(599,092)	(599,092)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0	0				
	GD-OR	0			0										
Total General Plant - 390200, 396200		(599,092)	(599,092)	0	0		0	0	0	0	0	0	0	0	
Total Accumulated Amortization		(175,156,482)	(132,531,288)	(30,241,479)	(12,383,715)		(2,807,797)	(27,433,682)	(30,241,479)	(2,667,762)	(19,852,934)	(22,520,696)	(140,035)	(7,580,748)	(7,720,783)

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-12A
For Twelve Months 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	806,876	122,263	362,279	322,334	806,876	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,073,089	0	0	0	0	3,073,089	0	0	0	3,073,089	0	0	0
99		GD-OR / AS	845,341	0	0	0	0	0	0	0	0	845,341	0	845,341	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,922,745	0	0	8,428,784	8,428,784	0	0	2,411,733	2,411,733	0	1,082,228	1,082,228	
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	18,638,450	811,854	701,906	9,268,002	10,781,762	3,271,254	97,597	2,560,268	5,929,119	845,341	1,082,228	1,927,569	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	15,969,662	5,613,150	2,762,682	7,593,830	15,969,662	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,758,431	0	0	0	0	25,758,431	0	0	25,758,431	0	0	0	
99		GD-OR / AS	4,072,686	0	0	0	0	0	0	0	0	4,072,686	0	4,072,686	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,779,721	0	0	90,333,874	90,333,874	0	0	25,847,282	25,847,282	0	11,598,565	11,598,565	
9		CD-WA / ID / AN	30,641,176	9,434,032	5,998,461	8,368,960	23,801,453	2,711,018	1,723,752	2,404,953	6,839,723	0	0	0	
		TOTAL ACCOUNT	204,221,676	15,047,182	8,761,143	106,296,664	130,104,989	28,469,449	1,723,752	28,252,235	58,445,436	4,072,686	11,598,565	15,671,251	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,800,873	279,324	7,798	1,513,751	1,800,873	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	139,846	0	0	0	0	139,846	0	0	139,846	0	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	320,148	0	0	0	0	0	0	220,057	220,057	0	100,091	100,091	
7		CD-AA	77,802,690	0	0	55,002,612	55,002,612	0	0	15,737,928	15,737,928	0	7,062,150	7,062,150	
9		CD-WA / ID / AN	6,055,915	4,437,023	7,464	259,626	4,704,113	1,275,049	2,145	74,608	1,351,802	0	0	0	
		TOTAL ACCOUNT	86,131,581	4,716,347	15,262	56,775,989	61,507,598	1,414,895	2,145	16,032,593	17,449,633	12,109	7,162,241	7,174,350	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	54,863,145	24,201,173	10,613,928	20,048,044	54,863,145	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,439,625	0	0	0	0	9,999,855	2,911,540	2,528,230	15,439,625	0	0	0	
99		GD-OR / AS	4,602,857	0	0	0	0	0	0	0	0	4,602,857	0	4,602,857	
8		GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385	
7		CD-AA	7,568,766	0	0	5,350,739	5,350,739	0	0	1,531,010	1,531,010	0	687,017	687,017	
9		CD-WA / ID / AN	7,026,189	1,683,502	797,943	2,976,358	5,457,803	483,781	229,302	855,303	1,568,386	0	0	0	
		TOTAL ACCOUNT	89,597,770	25,884,675	11,411,871	28,375,141	65,671,687	10,483,636	3,140,842	4,981,346	18,605,824	4,602,857	717,402	5,320,259	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	445,167	36,791	0	408,376	445,167	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	189,461	0	0	0	0	189,461	0	0	189,461	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	9,914	0	0	7,009	7,009	0	0	2,005	2,005	0	900	900	
9		CD-WA / ID / AN	5,279,074	318,876	189,531	3,592,272	4,100,679	91,634	54,465	1,032,296	1,178,395	0	0	0	
		TOTAL ACCOUNT	5,944,408	355,667	189,531	4,007,657	4,552,855	281,095	54,465	1,034,301	1,369,861	20,792	900	21,692	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,076,162	1,022,958	285,344	5,767,860	7,076,162	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,290,793	0	0	0	0	2,445,175	344,054	501,564	3,290,793	0	0	0	
99		GD-OR / AS	913,733	0	0	0	0	0	0	0	0	913,733	0	913,733	
8		GD-AA	5,533,380	0	0	0	0	0	0	3,803,424	3,803,424	0	1,729,956	1,729,956	
7		CD-AA	14,384,374	0	0	10,169,033	10,169,033	0	0	2,909,671	2,909,671	0	1,305,670	1,305,670	
9		CD-WA / ID / AN	1,803,699	16,491	753,653	630,933	1,401,077	4,739	216,574	181,309	402,622	0	0	0	
		TOTAL ACCOUNT	33,002,141	1,039,449	1,038,997	16,567,826	18,646,272	2,449,914	560,628	7,395,968	10,406,510	913,733	3,035,626	3,949,359	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,795	0	0	116,795	116,795	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	116,795	0	0	116,795	116,795	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,298,871	398,772	15,791	1,884,308	2,298,871	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	200,977	0	0	0	0	106,060	0	94,917	200,977	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	215,427	0	0	0	0	0	0	148,076	148,076	0	67,351	67,351	
7		CD-AA	1,505,551	0	0	1,064,349	1,064,349	0	0	304,543	304,543	0	136,659	136,659	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,239,412	398,772	15,791	2,948,657	3,363,220	106,060	0	547,536	653,596	18,586	204,010	222,596	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	30,719,619	13,717,824	8,911,657	8,090,138	30,719,619	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,296,307	0	0	0	0	2,576,079	899,639	820,589	4,296,307	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	1,460,171	251,742	392,448	490,042	1,134,232	72,342	112,776	140,821	325,939	0	0	
		TOTAL ACCOUNT	37,048,410	13,969,566	9,304,105	8,953,788	32,227,459	2,648,421	1,012,415	1,068,311	4,729,147	43,834	47,970	91,804
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,431,591	12,211,313	6,463,030	29,757,248	48,431,591	0	0	0	0	0	0	
99		GD-WA / ID / AN	982,062	0	0	0	0	655,249	324,860	1,953	982,062	0	0	
99		GD-OR / AS	810,237	0	0	0	0	0	0	0	0	810,237	0	
8		GD-AA	265,235	0	0	0	0	0	0	182,312	182,312	0	82,923	
7		CD-AA	80,501,674	0	0	56,910,658	56,910,658	0	0	16,283,879	16,283,879	0	7,307,137	
9		CD-WA / ID / AN	18,186,577	9,810,696	2,882,629	1,433,644	14,126,969	2,819,259	828,369	411,980	4,059,608	0	0	
		TOTAL ACCOUNT	149,177,376	22,022,009	9,345,659	88,101,550	119,469,218	3,474,508	1,153,229	16,880,124	21,507,861	810,237	7,390,060	8,200,297
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	279,809	0	6,846	272,963	279,809	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	6,010	0	0	0	0	0	0	0	0	6,010	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	687,511	0	0	486,036	486,036	0	0	139,070	139,070	0	62,405	
9		CD-WA / ID / AN	10,765	0	6,659	1,703	8,362	0	1,914	489	2,403	0	0	
		TOTAL ACCOUNT	984,095	0	13,505	760,702	774,207	0	1,914	139,559	141,473	6,010	62,405	68,415
		TOTAL GENERAL PLANT	629,102,114	84,245,521	40,797,770	322,172,771	447,216,062	52,599,232	7,746,987	78,892,241	139,238,460	11,346,185	31,301,407	42,647,592

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-12A
For Twelve Months 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	11,914,927	319,716	0	11,595,211	11,914,927	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,114	0	0	0	0	1,022,283	771,831	0	1,794,114	0	0	
99		GD-OR / AS	416,878	0	0	0	0	0	0	0	0	416,878	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	416,878	
7		CD-AA	6,222,559	0	0	4,399,038	4,399,038	0	0	1,258,699	1,258,699	0	564,822	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,542,536	319,716	0	16,144,989	16,464,705	1,022,283	771,831	1,302,017	3,096,131	416,878	564,822	981,700
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	22,468,938	2,231,700	(458)	20,237,696	22,468,938	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	423,122	0	0	0	0	0	0	290,837	290,837	0	132,285	
7		CD-AA	146,426,558	0	0	103,516,255	103,516,255	0	0	29,619,164	29,619,164	0	13,291,139	
9		CD-WA / ID / AN	735,885	47,439	(429)	524,611	571,621	13,632	(123)	150,755	164,264	0	0	
		TOTAL ACCOUNT	170,054,503	2,279,139	(887)	124,278,562	126,556,814	13,632	(123)	30,060,756	30,074,265	0	13,423,424	13,423,424
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	374,981	0	0	374,981	374,981	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	3,536,742	0	0	2,500,300	2,500,300	0	0	715,412	715,412	0	321,030	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,911,723	0	0	2,875,281	2,875,281	0	0	715,412	715,412	0	321,030	321,030
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,154,958	0	0	1,154,958	1,154,958	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	1,154,958	0	0	1,154,958	1,154,958	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	99,384,548	0	0	70,259,907	70,259,907	0	0	20,103,506	20,103,506	0	9,021,135	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	99,384,548	0	0	70,259,907	70,259,907	0	0	20,103,506	20,103,506	0	9,021,135	9,021,135

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months 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	29,133,240	0	0	20,595,744	20,595,744	0	0	5,893,072	5,893,072	0	2,644,424	2,644,424
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,133,240	0	0	20,595,744	20,595,744	0	0	5,893,072	5,893,072	0	2,644,424	2,644,424
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,370,783	1,370,783	0	0	1,370,783	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,748,222	0	0	1,235,906	1,235,906	0	0	353,630	353,630	0	158,686	158,686
9		CD-WA / ID / AN	18,548,755	14,408,302	0	0	14,408,302	4,140,453	0	0	4,140,453	0	0	0
		TOTAL ACCOUNT	21,667,760	15,779,085	0	1,235,906	17,014,991	4,140,453	0	353,630	4,494,083	0	158,686	158,686
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	41,227	0	0	41,227	41,227	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	3,912,889	0	0	2,766,217	2,766,217	0	0	791,499	791,499	0	355,173	355,173
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,954,116	0	0	2,807,444	2,807,444	0	0	791,499	791,499	0	355,173	355,173
	TOTAL		349,803,384	18,377,940	(887)	239,352,791	257,729,844	5,176,368	771,708	59,219,892	65,167,968	416,878	26,488,694	26,905,572

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months 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	(81,499,133)	(57,615,812)	(16,485,645)	(7,397,676)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(850,633)	(660,755)	(189,878)	0
7	282919 CD-AA	(3,603,330)	(2,547,374)	(728,882)	(327,074)
7	283750 CD-AA	256,077	181,034	51,799	23,244
	Total	(85,697,019)	(60,642,907)	(17,352,606)	(7,701,506)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended February 28, 2022
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,758,149	4,758,149	0	0	0	0	4,758,149
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	616	616	0	0	0	0	616
7/4	154550 Supply Chain Average Cost Variance	0	0	(229)	(229)	0	0	0	0	(229)
7/4	154560 Supply Chain Invoice Price Variance	0	0	159	159	0	0	0	0	159
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	57,865,415	26,212,403	0	84,077,818	55,509,340	25,351,838	2,356,075	860,565	0
TOTAL		57,865,415	26,212,403	4,758,695	88,836,513	55,509,340	25,351,838	2,356,075	860,565	4,758,695

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%