

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12E</b>
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	45,028,084	31,307,273	13,720,811
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	45,028,084	31,307,273	13,720,811
G-APL	Gas Net Adjusted Rate Base	665,543,592	470,285,446	195,258,146
	<b>RATE OF RETURN</b>	<b>6.766%</b>	<b>6.657%</b>	<b>7.027%</b>

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  
Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	<b>100.000%</b>	<b>68.330%</b>	<b>31.670%</b>
2	Input	Number of Customers Percent	2-01-2022 thru 02-28-2022	266,823 <b>100.000%</b>	175,068 <b>65.612%</b>	91,755 <b>34.388%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	03-01-2021 thru 02-28-2022	12,349,750 <b>100.000%</b>	8,903,964 <b>72.098%</b>	3,445,786 <b>27.902%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accounts 798 - 894		6,294,435	4,488,007	1,806,428
		Direct O & M Accounts 901 - 935		11,759,098	9,962,159	1,796,939
		Total		18,053,533	14,450,166	3,603,367
		Percentage		100.000%	80.041%	19.959%
		Direct Labor				
		Amount: Accounts 798 - 894		6,038,563	4,517,095	1,521,468
		Amount: Accounts 901 - 935		3,014,453	2,145,617	868,836
		Total		9,053,016	6,662,712	2,390,304
		Percentage		100.000%	73.597%	26.403%
		Total Number of Customers		266,537	175,074	91,463
		Percentage		100.000%	65.685%	34.315%
		Total Direct Plant		660,067,126	463,006,964	197,060,162
		Percentage		100.000%	70.145%	29.855%
4		Total Four Factor Allocators Percent		400.000% <b>100.000%</b>	289.467% <b>72.367%</b>	110.533% <b>27.633%</b>
6	Input	Actual Therms Purchased Percent	03-01-2021 thru 02-28-2022	288,031,162 <b>100.000%</b>	193,603,675 <b>67.216%</b>	94,427,487 <b>32.784%</b>

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**GAS ALLOCATION PERCENTAGES**  
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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			
	<b>Total</b>		<b>156,823,542</b>	<b>124,947,019</b>	<b>22,328,295</b>	<b>9,548,228</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>79.673%</b>	<b>14.238%</b>	<b>6.089%</b>
	Direct Labor Accts 500 - 894		61,174,654	47,158,546	9,829,201	4,186,907
	Direct Labor Accts 901 - 935		25,245,925	18,921,106	2,960,225	3,364,594
	Direct Labor Accts 901 - 905 Utility 9 Only		5,281,385	3,758,942	1,522,443	XXXXXX
	<b>Total</b>		<b>91,701,964</b>	<b>69,838,594</b>	<b>14,311,869</b>	<b>7,551,501</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>76.158%</b>	<b>15.607%</b>	<b>8.235%</b>
	Number of Customers at		777,952	405,775	266,537	105,640
	<b>Percentage</b>		<b>100.000%</b>	<b>52.160%</b>	<b>34.261%</b>	<b>13.579%</b>
	Net Direct Plant		4,171,556,663	3,119,808,181	701,125,169	350,623,313
	<b>Percentage</b>		<b>100.000%</b>	<b>74.788%</b>	<b>16.807%</b>	<b>8.405%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>282.779%</b>	<b>80.913%</b>	<b>36.308%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.695%</b>	<b>20.228%</b>	<b>9.077%</b>

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
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AVISTA UTILITIES

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

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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
	<b>Total</b>		<b>142,841,884</b>	<b>121,811,494</b>	<b>21,030,390</b>	<b>0</b>
	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
	<b>Total</b>		<b>79,323,635</b>	<b>66,079,652</b>	<b>13,243,983</b>	<b>0</b>
	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%
	<b>Total Percentages</b>		<b>400.000%</b>	<b>310.713%</b>	<b>89.287%</b>	<b>0.000%</b>
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.679%</b>	<b>22.321%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021	System 274,289,163 <b>100.000%</b>	Washington 184,035,999 <b>67.096%</b>	Idaho 90,253,164 <b>32.904%</b>	
11	Book Depreciation Percent	03-01-2021 thru 02-28-2022	28,817,226 <b>100.000%</b>	20,490,412 <b>71.105%</b>	8,326,814 <b>28.895%</b>	
12	Net Gas Plant (before ADFIT) Percent	2-01-2022 thru 02-28-2022	781,871,543 <b>100.000%</b>	551,522,651 <b>70.539%</b>	230,348,892 <b>29.461%</b>	
13	G-PLT Net Gas General Plant Percent	2-01-2022 thru 02-28-2022	95,380,947 <b>100.000%</b>	76,835,189 <b>80.556%</b>	18,545,758 <b>19.444%</b>	
14	Net Allocated Schedule M's Percent	03-01-2021 thru 02-28-2022	-46,742,790 <b>100.000%</b>	-32,736,917 <b>70.036%</b>	-14,005,873 <b>29.964%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
99 480000	Residential	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)
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>242,816,600</b>	<b>0</b>	<b>242,816,600</b>	<b>173,377,116</b>	<b>0</b>	<b>173,377,116</b>	<b>69,439,484</b>	<b>0</b>	<b>69,439,484</b>
	<b>OTHER OPERATING REVENUES:</b>									
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
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>84,160,991</b>	<b>609,485</b>	<b>84,770,476</b>	<b>57,480,782</b>	<b>441,066</b>	<b>57,921,848</b>	<b>26,680,209</b>	<b>168,419</b>	<b>26,848,628</b>
	<b>TOTAL GAS REVENUES</b>	<b>326,977,591</b>	<b>609,485</b>	<b>327,587,076</b>	<b>230,857,898</b>	<b>441,066</b>	<b>231,298,964</b>	<b>96,119,693</b>	<b>168,419</b>	<b>96,288,112</b>
	<b>PRODUCTION EXPENSES:</b>									
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
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>157,133,568</b>	<b>846,249</b>	<b>157,979,817</b>	<b>106,129,766</b>	<b>567,799</b>	<b>106,697,565</b>	<b>51,003,802</b>	<b>278,450</b>	<b>51,282,252</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
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
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,794,745</b>	<b>2,794,745</b>	<b>0</b>	<b>1,909,649</b>	<b>1,909,649</b>	<b>0</b>	<b>885,096</b>	<b>885,096</b>
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
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>952,703</b>	<b>952,703</b>	<b>0</b>	<b>650,982</b>	<b>650,982</b>	<b>0</b>	<b>301,721</b>	<b>301,721</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>3,747,448</b>	<b>3,747,448</b>	<b>0</b>	<b>2,560,631</b>	<b>2,560,631</b>	<b>0</b>	<b>1,186,817</b>	<b>1,186,817</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>DISTRIBUTION EXPENSES:</b>									
		<b>OPERATION</b>									
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
		<b>MAINTENANCE</b>									
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
		<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>12,349,751</b>	<b>3,766,164</b>	<b>16,115,915</b>	<b>8,903,965</b>	<b>2,715,330</b>	<b>11,619,295</b>	<b>3,445,786</b>	<b>1,050,834</b>	<b>4,496,620</b>
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
		<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>40,381,721</b>	<b>57,417</b>	<b>40,439,138</b>	<b>30,976,982</b>	<b>38,593</b>	<b>31,015,575</b>	<b>9,404,739</b>	<b>18,824</b>	<b>9,423,563</b>
		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>52,731,472</b>	<b>3,823,581</b>	<b>56,555,053</b>	<b>39,880,947</b>	<b>2,753,923</b>	<b>42,634,870</b>	<b>12,850,525</b>	<b>1,069,658</b>	<b>13,920,183</b>

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<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	107,680	107,680	0	70,651	70,651	0	37,029	37,029
2	902000	Meter Reading Expenses	340,249	75,890	416,139	225,911	49,793	275,704	114,338	26,097	140,435
2	903XXX	Customer Records & Collection Expenses	372,435	4,461,449	4,833,884	168,096	2,927,246	3,095,342	204,339	1,534,203	1,738,542
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	50,699	50,699	0	26,572	26,572
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>2,005,747</b>	<b>4,722,290</b>	<b>6,728,037</b>	<b>1,889,813</b>	<b>3,098,389</b>	<b>4,988,202</b>	<b>115,934</b>	<b>1,623,901</b>	<b>1,739,835</b>	
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	10,676,582	53,914	10,730,496	9,176,291	35,374	9,211,665	1,500,291	18,540	1,518,831
2	909000	Advertising	48,295	377,302	425,597	39,981	247,555	287,536	8,314	129,747	138,061
2	910000	Misc Customer Service & Info Exp	0	168,799	168,799	0	110,752	110,752	0	58,047	58,047
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>10,724,877</b>	<b>600,015</b>	<b>11,324,892</b>	<b>9,216,272</b>	<b>393,681</b>	<b>9,609,953</b>	<b>1,508,605</b>	<b>206,334</b>	<b>1,714,939</b>	
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	
2	913000	Advertising	0	0	0	0	0	0	0	0	
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	
<b>TOTAL SALES EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	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
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>		<b>3,625,999</b>	<b>25,528,812</b>	<b>29,154,811</b>	<b>2,757,135</b>	<b>18,474,436</b>	<b>21,231,571</b>	<b>868,864</b>	<b>7,054,376</b>	<b>7,923,240</b>	



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX Depreciation Expense-General Plant	1,757,349	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	159,601	200,894	11,827	66,658	78,485
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	11,077,570	14,055,500	386,141	4,235,632	4,621,773
TOTAL ADMIN & GENERAL EXPENSES	6,990,070	40,842,014	47,832,084	5,735,065	29,552,006	35,287,071	1,255,005	11,290,008	12,545,013
TOTAL EXPENSES BEFORE FIT	229,585,734	54,581,597	284,167,331	162,851,863	38,926,429	201,778,292	66,733,871	15,655,168	82,389,039
NET OPERATING INCOME (LOSS) BEFORE FIT			43,419,745			29,520,672			13,899,073
G-FIT FEDERAL INCOME TAX			(4,428,008)			(2,825,115)			(1,602,893)
G-FIT DEFERRED FEDERAL INCOME TAX			2,819,669			1,038,514			1,781,155
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			45,028,084			31,307,273			13,720,811

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%	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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>10,980,809</b>	<b>609,485</b>	<b>11,590,294</b>	<b>7,370,897</b>	<b>441,066</b>	<b>7,811,963</b>	<b>3,609,912</b>	<b>168,419</b>	<b>3,778,331</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>161,278,192</b>	<b>0</b>	<b>161,278,192</b>	<b>108,208,899</b>	<b>0</b>	<b>108,208,899</b>	<b>53,069,293</b>	<b>0</b>	<b>53,069,293</b>

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:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	142,510	53,914	196,424	84,667	35,374	120,041	57,843	18,540	76,383
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 Unbilled	(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	35,374	9,211,665	1,500,291	18,540	1,518,831

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: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended February 28, 2022 Ending Balance 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	665,543,592	470,285,446	195,258,146
	Interest Deduction for FIT Calculation	16,935,334	11,964,062	4,971,272
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12E</b>
For Twelve Months Ended February 28, 2022	
Ending Balance 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	224,098,217	156,056,235	68,041,982
G-OPS	Book Deprec/Amort and Reg Amortizations	38,944,430	28,012,381	10,932,049
G-OTX	Taxes Other than FIT	21,124,684	17,709,676	3,415,008
	Net Operating Income Before FIT	43,419,745	29,520,672	13,899,073
G-INT	Less: Interest Expense	16,935,334	11,964,062	4,971,272
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,924)	0	(4,924)
G-SCM	Schedule M Adjustments	(47,565,238)	(31,009,538)	(16,555,700)
	Taxable Net Operating Income	(21,085,751)	(13,452,928)	(7,632,823)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,428,008)	(2,825,115)	(1,602,893)
G-DTE	Deferred FIT	7,633,273	5,180,612	2,452,661
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	(1,608,339)	(1,786,601)	178,262
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>		<b>G-SCM-12E</b>
For Twelve Months Ended February 28, 2022		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	23,972,020	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	1,013,037	1,013,037	0	423,100	423,100
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	542,807	542,807	0	382,891	382,891	0	159,916	159,916
99	997010	Deferred Gas Credit and Refunds	(18,582,909)	93,750	(18,489,159)	(12,145,629)	66,130	(12,079,499)	(6,437,280)	27,620	(6,409,660)
12	997016	Redemption Expense Amortization	0	78,307	78,307	0	55,237	55,237	0	23,070	23,070
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	(2,762,370)	(2,762,370)	0	(1,948,548)	(1,948,548)	0	(813,822)	(813,822)
12	997027	Customer Uncollectibles	411,233	(963,001)	(551,768)	548,020	(679,291)	(131,271)	(136,787)	(283,710)	(420,497)
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	(1,849,282)	(1,849,282)	0	(772,363)	(772,363)
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	(189,752)	(189,752)	0	(79,251)	(79,251)
12	997049	Tax Depreciation	0	(37,590,574)	(37,590,574)	0	(26,516,015)	(26,516,015)	0	(11,074,559)	(11,074,559)
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	2,061,208	2,061,208	0	860,875	860,875
12	997081	Deferred Compensation	0	(76,863)	(76,863)	0	(54,218)	(54,218)	0	(22,645)	(22,645)
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	34,670	34,670	0	24,456	24,456	0	10,214	10,214
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	(7,194,978)	(7,194,978)	0	(3,005,022)	(3,005,022)
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	(47,285)	(47,285)	0	(19,749)	(19,749)
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	82,008	82,008	0	34,251	34,251
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	511,694	511,694	0	213,712	213,712
12	997120	Transportation Tax Disallowance	0	25,236	25,236	0	17,801	17,801	0	7,435	7,435
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	(6,281)	(6,281)	0	(2,623)	(2,623)
12	997127	CARES Act SS Deferral	0	(424,792)	(424,792)	0	(299,644)	(299,644)	0	(125,148)	(125,148)
12	997128	Meters Expensed	0	(7,036,137)	(7,036,137)	0	(4,963,221)	(4,963,221)	0	(2,072,916)	(2,072,916)
12	997129	Mixed Service Costs (IDD#5)	0	(5,249,999)	(5,249,999)	0	(3,703,297)	(3,703,297)	0	(1,546,702)	(1,546,702)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>(822,448)</b>	<b>(46,742,790)</b>	<b>(47,565,238)</b>	<b>1,727,379</b>	<b>(32,736,917)</b>	<b>(31,009,538)</b>	<b>(2,549,827)</b>	<b>(14,005,873)</b>	<b>(16,555,700)</b>

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%	67.216%	32.784%
G-ALL	11	Book Depreciation	100.000%	71.105%	28.895%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.539%	29.461%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended February 28, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	4,377,955	3,088,166	1,289,789
99	410100	Deferred Federal Income Tax Exp	5,749,956	3,965,545	1,784,411
		<b>SUBTOTAL</b>	<b>10,127,911</b>	<b>7,053,711</b>	<b>3,074,200</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,927,171)	(2,064,797)	(862,374)
99	411100	Deferred Federal Income Tax Exp	(856,588)	(707,989)	(148,599)
		<b>SUBTOTAL</b>	<b>(3,783,759)</b>	<b>(2,772,786)</b>	<b>(1,010,973)</b>
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
		<b>SUBTOTAL</b>	<b>1,289,121</b>	<b>899,687</b>	<b>389,434</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>7,633,273</b>	<b>5,180,612</b>	<b>2,452,661</b>
99	411193	Customer Tax Credit Amortization	(4,813,604)	(4,142,098)	(671,506)
		<b>SUBTOTAL</b>	<b>(4,813,604)</b>	<b>(4,142,098)</b>	<b>(671,506)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.539%	29.461%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12E</b>
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	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  
 Ending Balance Basis

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,302,004	3,096,115	1,022,594	942,221	1,964,815	771,517	359,783	1,131,300
4	3031XX	Misc Intangible IT Plant (3031XX)	4,185,408	59,995,354	64,180,762	4,185,408	43,416,838	47,602,246	0	16,578,516	16,578,516
TOTAL INTANGIBLE PLANT			5,979,519	61,297,358	67,276,877	5,208,002	44,359,059	49,567,061	771,517	16,938,299	17,709,816
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	2,440,528	2,440,528	0	1,667,613	1,667,613	0	772,915	772,915
1	352XXX	Wells	0	23,061,656	23,061,656	0	15,758,030	15,758,030	0	7,303,626	7,303,626
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	14,956,284	14,956,284	0	10,219,629	10,219,629	0	4,736,655	4,736,655
1	355000	Measuring & Regulating Equipment	0	1,564,885	1,564,885	0	1,069,286	1,069,286	0	495,599	495,599
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,578,759	2,578,759	0	1,762,066	1,762,066	0	816,693	816,693
TOTAL UNDERGROUND STORAGE PLANT			0	48,498,046	48,498,046	0	33,171,524	33,171,524	0	15,326,522	15,326,522
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	437,032,771	2,518,937	439,551,708	290,063,600	1,693,129	291,756,729	146,969,171	825,808	147,794,979
6	378000	Measuring & Reg Station Equip-General	7,244,239	0	7,244,239	4,587,126	0	4,587,126	2,657,113	0	2,657,113
6	379000	Measuring & Reg Station Equip-City Gate	6,612,759	0	6,612,759	1,938,065	0	1,938,065	4,674,694	0	4,674,694
6	380000	Services	323,545,866	0	323,545,866	222,417,340	0	222,417,340	101,128,526	0	101,128,526
6	381XXX	Meters	112,075,214	0	112,075,214	80,218,610	0	80,218,610	31,856,604	0	31,856,604
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	4,047,697	0	4,047,697	2,993,101	0	2,993,101	1,054,596	0	1,054,596
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			892,888,148	2,518,937	895,407,085	603,697,328	1,693,129	605,390,457	289,190,820	825,808	290,016,628
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	28,484,384	57,942,854	27,723,815	20,613,294	48,337,109	1,734,655	7,871,090	9,605,745
4	391XXX	Office Furniture & Equipment	1,347,797	14,076,448	15,424,245	1,345,591	10,186,703	11,532,294	2,206	3,889,745	3,891,951
4	392XXX	Transportation Equipment	13,957,874	4,929,802	18,887,676	10,601,926	3,567,550	14,169,476	3,355,948	1,362,252	4,718,200
4	393000	Stores Equipment	377,698	1,038,569	1,416,267	321,758	751,581	1,073,339	55,940	286,988	342,928
4	394000	Tools, Shop & Garage Equipment	3,130,492	7,622,061	10,752,553	2,548,019	5,515,857	8,063,876	582,473	2,106,204	2,688,677
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	4,695,688	17,559,517	22,255,205	3,577,243	12,707,296	16,284,539	1,118,445	4,852,221	5,970,666
4	398000	Miscellaneous Equipment	1,914	140,717	142,631	0	101,833	101,833	1,914	38,884	40,798
TOTAL GENERAL PLANT			60,036,678	78,036,102	138,072,780	52,075,085	56,472,387	108,547,472	7,961,593	21,563,715	29,525,308

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended February 28, 2022  
Ending Balance Basis

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	958,904,345	190,350,443	1,149,254,788	660,980,415	135,696,099	796,676,514	297,923,930	54,654,344	352,578,274
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,599,590)	(18,599,590)	0	(12,709,100)	(12,709,100)	0	(5,890,490)	(5,890,490)
G-ADEP		Distribution Plant	(271,191,171)	(1,975,643)	(273,166,814)	(174,835,235)	(1,327,948)	(176,163,183)	(96,355,936)	(647,695)	(97,003,631)
G-ADEP		General Plant	(17,849,398)	(24,842,435)	(42,691,833)	(13,734,557)	(17,977,726)	(31,712,283)	(4,114,841)	(6,864,709)	(10,979,550)
		TOTAL ACCUMULATED DEPRECIATION	(289,040,569)	(45,417,668)	(334,458,237)	(188,569,792)	(32,014,774)	(220,584,566)	(100,470,777)	(13,402,894)	(113,873,671)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(442,603)	(979,362)	(1,421,965)	(294,883)	(708,735)	(1,003,618)	(147,720)	(270,627)	(418,347)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,778,823)	(28,724,224)	(31,503,047)	(2,778,823)	(20,786,859)	(23,565,682)	0	(7,937,365)	(7,937,365)
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	(3,221,426)	(29,703,586)	(32,925,012)	(3,073,706)	(21,495,594)	(24,569,300)	(147,720)	(8,207,992)	(8,355,712)
		TOTAL ACCUMULATED DEPR/AMORT	(292,261,995)	(75,121,254)	(367,383,249)	(191,643,498)	(53,510,368)	(245,153,866)	(100,618,497)	(21,610,886)	(122,229,383)
		NET GAS UTILITY PLANT before DFIT	666,642,350	115,229,189	781,871,539	469,336,917	82,185,731	551,522,648	197,305,433	33,043,458	230,348,891
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,021,771)	(103,021,771)	0	(72,670,527)	(72,670,527)	0	(30,351,244)	(30,351,244)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,932,261)	(15,932,261)	0	(11,526,163)	(11,526,163)	0	(4,406,098)	(4,406,098)
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	(277,549)	(277,549)	0	(195,780)	(195,780)	0	(81,769)	(81,769)
		TOTAL ACCUMULATED DFIT	0	(119,935,619)	(119,935,619)	0	(84,901,961)	(84,901,961)	0	(35,033,658)	(35,033,658)
		NET GAS UTILITY PLANT	666,642,350	(4,706,430)	661,935,920	469,336,917	(2,716,230)	466,620,687	197,305,433	(1,990,200)	195,315,233

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)	100.000%	70.539%	29.461%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	666,642,350	(4,706,430)	661,935,920	469,336,917	(2,716,230)	466,620,687	197,305,433	(1,990,200)	195,315,233
		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	1,256,244	2,153,417	3,409,661	763,475	1,558,363	2,321,838	492,769	595,054	1,087,823
4	182318	Accumulated Amortization - AFUDC	(239,924)	(841,358)	(1,081,282)	(174,055)	(608,887)	(782,942)	(65,869)	(232,471)	(298,340)
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	7,746,234	7,746,234	0	5,293,002	5,293,002	0	2,453,232	2,453,232
1	164115	Gas Inventory--Clay Basin	0	60,924	60,924	0	44,089	44,089	0	16,835	16,835
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(35,289,344)	0	(35,289,344)	(23,721,183)	0	(23,721,183)	(11,568,161)	0	(11,568,161)
99	190393	ADFIT-Customer Tax Credit	7,410,762	0	7,410,762	4,981,448	0	4,981,448	2,429,314	0	2,429,314
99	235199	Customer Deposits	(558)	0	(558)	(558)	0	(558)	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	6,107,254	0	6,107,254	6,107,254	0	6,107,254	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,282,523)	0	(1,282,523)	(1,282,523)	0	(1,282,523)	0	0	0
C-WKC		Working Capital	10,795,480	0	10,795,480	6,788,298	0	6,788,298	4,007,182	0	4,007,182
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(11,242,609)	14,850,281	3,607,672	(6,537,844)	10,202,603	3,664,759	(4,704,765)	4,647,678	(57,087)
		NET RATE BASE	655,399,741	10,143,851	665,543,592	462,799,073	7,486,373	470,285,446	192,600,668	2,657,478	195,258,146

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
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												
<b>Total Electric Production</b>	<b>44,817,185</b>	<b>44,817,185</b>												
<b>Electric Transmission</b>														
ED-AN	17,865,708	17,865,708												
ED-ID	634,163	634,163												
ED-WA	515,766	515,766												
<b>Total Electric Transmission</b>	<b>19,015,637</b>	<b>19,015,637</b>												
<b>Electric Distribution</b>														
ED-AN	84,208	84,208												
ED-ID	18,477,226	18,477,226												
ED-WA	35,230,120	35,230,120												
<b>Total Electric Distribution</b>	<b>53,791,554</b>	<b>53,791,554</b>												
<b>Gas Underground Storage</b>														
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										
<b>Total Gas Underground Storage</b>	<b>818,647</b>		<b>695,795</b>	<b>122,852</b>		<b>695,795</b>	<b>695,795</b>		<b>475,437</b>	<b>475,437</b>		<b>220,358</b>	<b>220,358</b>	
<b>Gas Distribution</b>														
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										
<b>Total Gas Distribution</b>	<b>31,230,143</b>		<b>21,400,694</b>	<b>9,829,449</b>		<b>21,343,277</b>	<b>21,400,694</b>	<b>14,772,126</b>	<b>38,593</b>	<b>14,810,719</b>	<b>6,571,151</b>	<b>18,824</b>	<b>6,589,975</b>	
<b>General Plant</b>														
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										
<b>Total General Plant</b>	<b>32,037,164</b>	<b>22,961,051</b>	<b>6,720,735</b>	<b>2,355,378</b>		<b>1,757,349</b>	<b>4,963,386</b>	<b>6,720,735</b>	<b>1,612,401</b>	<b>3,591,854</b>	<b>5,204,255</b>	<b>144,948</b>	<b>1,371,532</b>	<b>1,516,480</b>
<b>Total Depreciation Expense</b>	<b>181,710,330</b>	<b>140,585,427</b>	<b>28,817,224</b>	<b>12,307,679</b>		<b>23,100,626</b>	<b>5,716,598</b>	<b>28,817,224</b>	<b>16,384,527</b>	<b>4,105,884</b>	<b>20,490,411</b>	<b>6,716,099</b>	<b>1,610,714</b>	<b>8,326,813</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	6 Actual Therms Purchased	67.216%	32.784%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12E</b>
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	914,600	914,600												
Misc Intangible Plt (303000) ED-AN	257,252	257,252												
<b>Total Production/Transmission</b>	<b>1,171,852</b>	<b>1,171,852</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	111,533	111,533												
Misc Intangible Plt (303000) ED-WA	5,866	5,866												
<b>Total Distribution</b>	<b>117,399</b>	<b>117,399</b>												
<b>General Plant - 303000</b>														
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										
<b>Total General Plant - 303000</b>	<b>472,009</b>	<b>300,856</b>	<b>125,702</b>	<b>45,451</b>	<b>39,608</b>	<b>86,094</b>	<b>125,702</b>	<b>24,852</b>	<b>62,304</b>	<b>87,156</b>	<b>14,756</b>	<b>23,790</b>	<b>38,546</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
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)		(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										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>51,813,471</b>	<b>38,339,273</b>	<b>9,567,587</b>	<b>3,906,611</b>	<b>831,785</b>	<b>8,735,802</b>	<b>9,567,587</b>	<b>831,788</b>	<b>6,321,838</b>	<b>7,153,626</b>	<b>(3)</b>	<b>2,413,964</b>	<b>2,413,961</b>	
<b>Gas Underground Storage</b>														
1 GD-AN	0		0			0	0		0	0		0	0	
<b>Total Gas Underground Storage</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>														
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0	
4 ED-AN	423,851	423,851												
GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>	<b>423,851</b>	<b>423,851</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Amortization Expense</b>	<b>53,998,582</b>	<b>40,353,231</b>	<b>9,693,289</b>	<b>3,952,062</b>	<b>871,393</b>	<b>8,821,896</b>	<b>9,693,289</b>	<b>856,640</b>	<b>6,384,142</b>	<b>7,240,782</b>	<b>14,753</b>	<b>2,437,754</b>	<b>2,452,507</b>	

Allocation Ratios:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	(75,178,425)	(75,178,425)												
Steam (ED-ID)	(94,512,126)	(94,512,126)												
Steam (ED-WA)	(180,770,008)	(180,770,008)												
Hydro (ED-AN)	(175,794,180)	(175,794,180)												
Other (ED-AN)	(160,518,639)	(160,518,639)												
<b>Total Electric Production</b>	<b>(686,773,378)</b>	<b>(686,773,378)</b>												
<b>Electric Transmission</b>														
ED-AN	(226,613,362)	(226,613,362)												
ED-ID	(10,379,749)	(10,379,749)												
ED-WA	(16,309,395)	(16,309,395)												
<b>Total Electric Transmission</b>	<b>(253,302,506)</b>	<b>(253,302,506)</b>												
<b>Electric Distribution</b>														
ED-AN	(424,429)	(424,429)												
ED-ID	(264,088,317)	(264,088,317)												
ED-WA	(430,671,958)	(430,671,958)												
<b>Total Electric Distribution</b>	<b>(695,184,704)</b>	<b>(695,184,704)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(18,599,590)		(18,599,590)			(18,599,590)	(18,599,590)		(12,709,100)	(12,709,100)		(5,890,490)	(5,890,490)	
GD-OR	(1,538,047)			(1,538,047)										
<b>Total Gas Underground Storage</b>	<b>(20,137,637)</b>		<b>(18,599,590)</b>	<b>(1,538,047)</b>		<b>(18,599,590)</b>	<b>(18,599,590)</b>		<b>(12,709,100)</b>	<b>(12,709,100)</b>		<b>(5,890,490)</b>	<b>(5,890,490)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,975,643)		(1,975,643)			(1,975,643)	(1,975,643)		(1,327,948)	(1,327,948)		(647,695)	(647,695)	
GD-ID	(96,355,936)		(96,355,936)			(96,355,936)	(96,355,936)				(96,355,936)		(96,355,936)	
GD-WA	(174,835,235)		(174,835,235)			(174,835,235)	(174,835,235)	(174,835,235)		(174,835,235)				
GD-OR	(132,994,983)			(132,994,983)										
<b>Total Gas Distribution</b>	<b>(406,161,797)</b>		<b>(273,166,814)</b>	<b>(132,994,983)</b>		<b>(271,191,171)</b>	<b>(1,975,643)</b>	<b>(273,166,814)</b>	<b>(174,835,235)</b>	<b>(1,327,948)</b>	<b>(176,163,183)</b>	<b>(96,355,936)</b>	<b>(647,695)</b>	<b>(97,003,631)</b>
<b>General Plant</b>														
ED-AN	(37,949,163)	(37,949,163)												
ED-ID	(13,067,565)	(13,067,565)												
ED-WA	(24,336,234)	(24,336,234)												
7.4 CD-AA	(87,941,950)	(62,170,561)	(17,788,898)	(7,982,491)		(17,788,898)	(17,788,898)		(12,873,292)	(12,873,292)		(4,915,606)	(4,915,606)	
9.4 CD-AN	(8,160,295)	(6,338,754)	(1,821,541)			(1,821,541)	(1,821,541)		(1,318,195)	(1,318,195)		(503,346)	(503,346)	
9 CD-ID	(7,240,361)	(5,624,168)	(1,616,193)			(1,616,193)	(1,616,193)				(1,616,193)		(1,616,193)	
9 CD-WA	(9,867,502)	(7,664,878)	(2,202,624)			(2,202,624)	(2,202,624)	(2,202,624)		(2,202,624)				
8.4 GD-AA	(2,305,504)		(1,584,711)	(720,793)		(1,584,711)	(1,584,711)		(1,146,808)	(1,146,808)		(437,903)	(437,903)	
4 GD-AN	(3,647,285)		(3,647,285)			(3,647,285)	(3,647,285)		(2,639,431)	(2,639,431)		(1,007,854)	(1,007,854)	
GD-ID	(2,498,648)		(2,498,648)			(2,498,648)	(2,498,648)				(2,498,648)		(2,498,648)	
GD-WA	(11,531,933)		(11,531,933)			(11,531,933)	(11,531,933)	(11,531,933)		(11,531,933)				
GD-OR	(5,389,614)			(5,389,614)										
<b>Total General Plant</b>	<b>(213,936,054)</b>	<b>(157,151,323)</b>	<b>(42,691,833)</b>	<b>(14,092,898)</b>		<b>(17,849,398)</b>	<b>(24,842,435)</b>	<b>(42,691,833)</b>	<b>(13,734,557)</b>	<b>(17,977,726)</b>	<b>(31,712,283)</b>	<b>(4,114,841)</b>	<b>(6,864,709)</b>	<b>(10,979,550)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,275,496,076)</b>	<b>(1,792,411,911)</b>	<b>(334,458,237)</b>	<b>(148,625,928)</b>		<b>(289,040,569)</b>	<b>(45,417,668)</b>	<b>(334,458,237)</b>	<b>(188,569,792)</b>	<b>(32,014,774)</b>	<b>(220,584,566)</b>	<b>(100,470,777)</b>	<b>(13,402,894)</b>	<b>(113,873,671)</b>

**Allocation Ratios:**

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		70.695%	20.228%	9.077%	1 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor		0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor		77.679%	22.321%	0.000%	6 Actual Therms Purchased	67.216%	32.784%

**RESULTS OF OPERATIONS**  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
 For Twelve Months Ended February 28, 2022  
 Ending Balance Basis

Report ID:  
**G-AAMT-12E**

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(14,886,420)	(14,886,420)											
Misc Intangible Plt (303000)	ED-AN	(2,594,384)	(2,594,384)											
<b>Total Production/Transmission</b>		<b>(17,480,804)</b>	<b>(17,480,804)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(303,222)	(303,222)											
Misc Intangible Plt (303000)	ED-WA	(61,249)	(61,249)											
<b>Total Distribution</b>		<b>(364,471)</b>	<b>(364,471)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,690,096)	(3,315,663)	(948,713)	(425,720)		(948,713)	(948,713)		(686,555)	(686,555)		(262,158)	(262,158)
9,4	CD-AN	(137,305)	(106,656)	(30,649)			(30,649)	(30,649)		(22,180)	(22,180)		(8,469)	(8,469)
	GD-ID	(147,720)		(147,720)			(147,720)	(147,720)				(147,720)		(147,720)
	GD-WA	(294,883)		(294,883)			(294,883)	(294,883)	(294,883)		(294,883)			
	GD-OR	(122,280)			(122,280)									
<b>Total General Plant - 303000</b>		<b>(5,392,284)</b>	<b>(3,422,319)</b>	<b>(1,421,965)</b>	<b>(548,000)</b>	<b>(442,603)</b>	<b>(979,362)</b>	<b>(1,421,965)</b>	<b>(294,883)</b>	<b>(708,735)</b>	<b>(1,003,618)</b>	<b>(147,720)</b>	<b>(270,627)</b>	<b>(418,347)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(141,032,845)	(99,703,169)	(28,528,125)	(12,801,551)		(28,528,125)	(28,528,125)		(20,644,948)	(20,644,948)		(7,883,177)	(7,883,177)
9,4	CD-AN	(293,180)	(227,736)	(65,444)			(65,444)	(65,444)		(47,360)	(47,360)		(18,084)	(18,084)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(12,448,810)	(9,669,987)	(2,778,823)		(2,778,823)	(2,778,823)	(2,778,823)	(2,778,823)		(2,778,823)		0	0
	ED-AN	(11,897,848)	(11,897,848)											
	ED-ID	0	0											
	ED-WA	(1,229,853)	(1,229,853)											
8,4	GD-AA	(190,082)		(130,655)	(59,427)		(130,655)	(130,655)		(94,551)	(94,551)		(36,104)	(36,104)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(167,092,618)</b>	<b>(122,728,593)</b>	<b>(31,503,047)</b>	<b>(12,860,978)</b>	<b>(2,778,823)</b>	<b>(28,724,224)</b>	<b>(31,503,047)</b>	<b>(2,778,823)</b>	<b>(20,786,859)</b>	<b>(23,565,682)</b>	<b>0</b>	<b>(7,937,365)</b>	<b>(7,937,365)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(807,779)	(807,779)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(807,779)</b>	<b>(807,779)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(191,137,956)</b>	<b>(144,803,966)</b>	<b>(32,925,012)</b>	<b>(13,408,978)</b>	<b>(3,221,426)</b>	<b>(29,703,586)</b>	<b>(32,925,012)</b>	<b>(3,073,706)</b>	<b>(21,495,594)</b>	<b>(24,569,300)</b>	<b>(147,720)</b>	<b>(8,207,992)</b>	<b>(8,355,712)</b>

**Allocation Ratios:**

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



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	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	20,227,705	8,294,951	2,799,186	9,133,568	20,227,705	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	129,111,588	0	0	91,275,437	91,275,437	0	0	26,116,692	26,116,692	0	11,719,459	11,719,459
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	208,980,084	17,733,618	8,835,588	108,648,301	135,217,507	27,723,815	1,734,655	28,484,384	57,942,854	4,100,264	11,719,459	15,819,723
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,268,057	492,942	7,798	1,767,317	2,268,057	0	0	0	0	0	0	0
99	GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	140,856	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	321,541	0	0	0	0	0	0	221,014	221,014	0	100,527	100,527
7	CD-AA	68,142,252	0	0	48,173,165	48,173,165	0	0	13,783,815	13,783,815	0	6,185,272	6,185,272
9	CD-WA / ID / AN	5,727,797	4,192,338	7,675	249,225	4,449,238	1,204,734	2,206	71,619	1,278,559	0	0	0
	TOTAL ACCOUNT	76,612,612	4,685,280	15,473	50,189,707	54,890,460	1,345,590	2,206	14,076,448	15,424,244	12,109	6,285,799	6,297,908
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	56,822,019	25,439,560	11,088,037	20,294,422	56,822,019	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,748,486	0	0	0	0	10,125,699	3,109,851	2,512,936	15,748,486	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	7,570,012	0	0	5,351,620	5,351,620	0	0	1,531,262	1,531,262	0	687,130	687,130
9	CD-WA / ID / AN	6,904,065	1,657,217	856,387	2,849,336	5,362,940	476,227	246,096	818,802	1,541,125	0	0	0
	TOTAL ACCOUNT	91,839,530	27,096,777	11,944,424	28,495,378	67,536,579	10,601,926	3,355,947	4,929,803	18,887,676	4,697,760	717,515	5,415,275

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,337,247	345,916	194,665	3,605,286	4,145,867	99,404	55,940	1,036,036	1,191,380	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,065,698</b>	<b>404,782</b>	<b>194,665</b>	<b>4,028,056</b>	<b>4,627,503</b>	<b>321,757</b>	<b>55,940</b>	<b>1,038,569</b>	<b>1,416,266</b>	<b>20,792</b>	<b>1,137</b>	<b>21,929</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,473,751	1,165,309	309,469	5,998,973	7,473,751	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,409,155	0	0	0	0	2,542,211	366,008	500,936	3,409,155	0	0	0	0
99		GD-OR / AS	915,017	0	0	0	0	0	0	0	0	915,017	0	915,017	
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	14,905,843	0	0	10,537,686	10,537,686	0	0	3,015,154	3,015,154	0	1,353,003	1,353,003	
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	0
		<b>TOTAL ACCOUNT</b>	<b>34,350,206</b>	<b>1,185,519</b>	<b>1,062,742</b>	<b>17,315,620</b>	<b>19,563,881</b>	<b>2,548,019</b>	<b>582,473</b>	<b>7,622,061</b>	<b>10,752,553</b>	<b>915,017</b>	<b>3,118,755</b>	<b>4,033,772</b>	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	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	0
7		CD-AA	0	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	0
		<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,089,472	400,088	15,791	2,673,593	3,089,472	0	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	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	0
		<b>TOTAL ACCOUNT</b>	<b>5,031,622</b>	<b>400,088</b>	<b>15,791</b>	<b>3,726,857</b>	<b>4,142,736</b>	<b>106,253</b>	<b>0</b>	<b>556,115</b>	<b>662,368</b>	<b>18,586</b>	<b>207,932</b>	<b>226,518</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
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For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	396XXX	Power Operated Equipment											
99		ED-WA / ID / AN	30,199,646	13,540,811	8,876,607	7,782,228	30,199,646	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
		<b>TOTAL ACCOUNT</b>	<b>36,462,855</b>	<b>13,792,553</b>	<b>9,269,055</b>	<b>8,647,073</b>	<b>31,708,681</b>	<b>2,581,300</b>	<b>1,012,415</b>	<b>1,068,655</b>	<b>4,662,370</b>	<b>43,834</b>	<b>47,970</b>
	397XXX	Communication Equipment											
99		ED-WA / ID / AN	48,990,993	12,660,857	6,552,239	29,777,897	48,990,993	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	83,896,430	0	0	59,310,581	59,310,581	0	0	16,970,570	16,970,570	0	7,615,279
9		CD-WA / ID / AN	18,913,787	10,349,788	2,881,344	1,460,719	14,691,851	2,974,175	828,000	419,761	4,221,936	0	0
		<b>TOTAL ACCOUNT</b>	<b>153,694,600</b>	<b>23,010,645</b>	<b>9,433,583</b>	<b>90,549,197</b>	<b>122,993,425</b>	<b>3,577,243</b>	<b>1,118,445</b>	<b>17,559,517</b>	<b>22,255,205</b>	<b>754,626</b>	<b>7,691,344</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>997,511</b>	<b>0</b>	<b>13,505</b>	<b>769,490</b>	<b>782,995</b>	<b>0</b>	<b>1,914</b>	<b>140,717</b>	<b>142,631</b>	<b>9,092</b>	<b>62,793</b>
		<b>TOTAL GENERAL PLANT</b>	<b>632,864,712</b>	<b>89,121,073</b>	<b>41,486,732</b>	<b>321,831,790</b>	<b>452,439,595</b>	<b>52,075,085</b>	<b>7,961,592</b>	<b>78,036,105</b>	<b>138,072,782</b>	<b>11,417,597</b>	<b>30,934,738</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,739	319,716	0	11,645,023	11,964,739	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,398,991	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	
		<b>TOTAL ACCOUNT</b>	<b>20,601,352</b>	<b>319,716</b>	<b>0</b>	<b>16,194,754</b>	<b>16,514,470</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,302,004</b>	<b>3,096,115</b>	<b>425,951</b>	<b>564,816</b>	<b>990,767</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,461,689	2,694,605	0	20,767,084	23,461,689	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	145,634,481	0	0	102,956,296	102,956,296	0	0	29,458,943	29,458,943	0	13,219,242	
9		CD-WA / ID / AN	766,510	129,504	0	465,906	595,410	37,215	0	133,885	171,100	0	0	
		<b>TOTAL ACCOUNT</b>	<b>170,307,204</b>	<b>2,824,109</b>	<b>0</b>	<b>124,189,286</b>	<b>127,013,395</b>	<b>37,215</b>	<b>0</b>	<b>29,898,376</b>	<b>29,935,591</b>	<b>0</b>	<b>13,358,218</b>	<b>13,358,218</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	870,288	0	0	870,288	870,288	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,243,069	0	0	7,948,288	7,948,288	0	0	2,274,248	2,274,248	0	1,020,533	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>12,113,357</b>	<b>0</b>	<b>0</b>	<b>8,818,576</b>	<b>8,818,576</b>	<b>0</b>	<b>0</b>	<b>2,274,248</b>	<b>2,274,248</b>	<b>0</b>	<b>1,020,533</b>	<b>1,020,533</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>1,633,662</b>	<b>0</b>	<b>0</b>	<b>1,633,662</b>	<b>1,633,662</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	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	
		<b>TOTAL ACCOUNT</b>	<b>98,160,457</b>	<b>0</b>	<b>0</b>	<b>69,394,535</b>	<b>69,394,535</b>	<b>0</b>	<b>0</b>	<b>19,855,897</b>	<b>19,855,897</b>	<b>0</b>	<b>8,910,025</b>	<b>8,910,025</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended February 28, 2022	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,192,892</b>	<b>0</b>	<b>0</b>	<b>20,637,915</b>	<b>20,637,915</b>	<b>0</b>	<b>0</b>	<b>5,905,138</b>	<b>5,905,138</b>	<b>0</b>	<b>2,649,839</b>	<b>2,649,839</b>
	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	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,168,670	0	0	1,533,141	1,533,141	0	0	438,679	438,679	0	196,850	196,850
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>22,531,627</b>	<b>16,214,764</b>	<b>0</b>	<b>1,533,141</b>	<b>17,747,905</b>	<b>4,148,193</b>	<b>0</b>	<b>438,679</b>	<b>4,586,872</b>	<b>0</b>	<b>196,850</b>	<b>196,850</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	0	0	0	0	0	0	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	8,023,610	0	0	5,672,291	5,672,291	0	0	1,623,016	1,623,016	0	728,303	728,303
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>8,122,054</b>	<b>0</b>	<b>0</b>	<b>5,770,735</b>	<b>5,770,735</b>	<b>0</b>	<b>0</b>	<b>1,623,016</b>	<b>1,623,016</b>	<b>0</b>	<b>728,303</b>	<b>728,303</b>
	<b>TOTAL</b>		<b>362,662,605</b>	<b>19,358,589</b>	<b>0</b>	<b>248,172,604</b>	<b>267,531,193</b>	<b>5,208,002</b>	<b>771,517</b>	<b>61,297,358</b>	<b>67,276,877</b>	<b>425,951</b>	<b>27,428,584</b>	<b>27,854,535</b>

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended February 28, 2022 Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(77,807,074)	(55,005,711)	(15,738,815)	(7,062,548)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(866,615)	(673,169)	(193,446)	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	(82,154,202)	(58,139,429)	(16,636,299)	(7,378,474)

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
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended February 28, 2022
Ending Balance Basis

Report ID:  
**C-WKC-12E**

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,306,417	5,306,417	0	0	0	0	5,306,417
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	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	73,031,723	36,178,451	0	109,210,174	66,243,425	32,171,269	6,788,298	4,007,182	0
<b>TOTAL</b>		<b>73,031,723</b>	<b>36,178,451</b>	<b>5,304,962</b>	<b>114,515,136</b>	<b>66,243,425</b>	<b>32,171,269</b>	<b>6,788,298</b>	<b>4,007,182</b>	<b>5,304,962</b>

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%