

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended January 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	12,657,092	8,789,063	3,868,029
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>12,657,092</u>	<u>8,789,063</u>	<u>3,868,029</u>
G-APL	Gas Net Adjusted Rate Base	<u>672,131,278</u>	<u>475,571,952</u>	<u>196,559,326</u>
	RATE OF RETURN	<u>1.883%</u>	<u>1.848%</u>	<u>1.968%</u>

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

RESULTS OF OPERATIONS

Report ID:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended January 31, 2022

Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	100.000%	68.330%	31.670%
2	Input	Number of Customers Percent	1-01-2022 thru 01-31-2022	266,710 100.000%	174,920 65.584%	91,790 34.416%
3	G-OPS	Direct Distribution Operating Expense Percent	1-01-2022 thru 01-31-2022	748,141 100.000%	495,097 66.177%	253,044 33.823%
	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	1-01-2022 thru 01-31-2022	49,886,700 100.000%	34,072,616 68.300%	15,814,084 31.700%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended January 31, 2022

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended January 31, 2022

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended January 31, 2022

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		85,248,538	75,398,647	9,849,891	0
	Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
	Adjustments		0	0	0	0
	Total		142,841,884	121,811,494	21,030,390	0
	Percentage		100.000%	85.277%	14.723%	0.000%
	Direct Labor Accts 580 - 894		56,931,970	47,158,546	9,773,424	0
	Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
	Total		79,323,635	66,079,652	13,243,983	0
	Percentage		100.000%	83.304%	16.696%	0.000%
	Number of Customers at		672,312	405,775	266,537	0
	Percentage		100.000%	60.355%	39.645%	0.000%
	Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
	Percentage		100.000%	81.777%	18.223%	0.000%
	Total Percentages		400.000%	310.713%	89.287%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021				
			System	Washington	Idaho	
			274,289,163	184,035,999	90,253,164	
			100.000%	67.096%	32.904%	
11	Book Depreciation Percent	1-01-2022 thru 01-31-2022	2,458,327	1,748,930	709,397	
			100.000%	71.143%	28.857%	
12	Net Gas Plant (before ADFIT) - AMA Percent	12-01-2021 thru 01-31-2022	780,805,121	551,537,626	229,267,495	
			100.000%	70.637%	29.363%	
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2021 thru 01-31-2022	95,991,062	77,330,036	18,661,026	
			100.000%	80.560%	19.440%	
14	Net Allocated Schedule M's - AMA Percent	1-01-2022 thru 01-31-2022	-4,018,313	-2,819,237	-1,199,076	
			100.000%	70.160%	29.840%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 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	30,266,989	0	30,266,989	21,811,951	0	21,811,951	8,455,038	0	8,455,038
99	4812XX	Commercial - Firm & Interruptible	13,936,742	0	13,936,742	10,425,792	0	10,425,792	3,510,950	0	3,510,950
99	4813XX	Industrial-Firm	360,507	0	360,507	213,543	0	213,543	146,964	0	146,964
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	78,469	0	78,469	73,080	0	73,080	5,389	0	5,389
99	499XXX	Unbilled Revenue	197,520	0	197,520	557,332	0	557,332	(359,812)	0	(359,812)
TOTAL SALES TO ULTIMATE CUSTOMERS			44,840,227	0	44,840,227	33,081,698	0	33,081,698	11,758,529	0	11,758,529
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	7,266,688	0	7,266,688	4,963,148	0	4,963,148	2,303,540	0	2,303,540
4	488000	Miscellaneous Service Revenues	492	0	492	240	0	240	252	0	252
99	4893XX	Transportation Revenues	568,943	0	568,943	519,489	0	519,489	49,454	0	49,454
99	493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4	495XXX	Other Gas Revenues	(2,508,958)	132,934	(2,376,024)	(2,663,881)	96,200	(2,567,681)	154,923	36,734	191,657
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			5,327,165	132,934	5,460,099	2,818,996	96,200	2,915,196	2,508,169	36,734	2,544,903
TOTAL GAS REVENUES			50,167,392	132,934	50,300,326	35,900,694	96,200	35,996,894	14,266,698	36,734	14,303,432
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	19,584,081	0	19,584,081	13,678,121	0	13,678,121	5,905,960	0	5,905,960
99	808XXX	Net Natural Gas Storage Transactions	4,263,763	0	4,263,763	2,912,150	0	2,912,150	1,351,613	0	1,351,613
99	811000	Gas Used for Products Extraction	(66,334)	0	(66,334)	(45,306)	0	(45,306)	(21,028)	0	(21,028)
10	813000	Other Gas Expenses	3,912	128,517	132,429	3,912	86,230	90,142	0	42,287	42,287
99	813010	Gas Technology Institute (GTI) Expenses	20,945	0	20,945	14,779	0	14,779	6,166	0	6,166
TOTAL PRODUCTION EXPENSES			23,806,367	128,517	23,934,884	16,563,656	86,230	16,649,886	7,242,711	42,287	7,284,998
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	(3)	(3)	0	(2)	(2)	0	(1)	(1)
1	824000	Other Expenses	0	71,189	71,189	0	48,643	48,643	0	22,546	22,546
1	837000	Other Equipment	0	68,502	68,502	0	46,807	46,807	0	21,695	21,695
TOTAL UNDERGROUND STORAGE OPER EXP			0	139,688	139,688	0	95,448	95,448	0	44,240	44,240
G-DEPX		Depreciation Expense-Underground Storage	0	59,267	59,267	0	40,497	40,497	0	18,770	18,770
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA			0	90,422	90,422	0	61,785	61,785	0	28,637	28,637
TOTAL UNDERGROUND STORAGE EXPENSES			0	230,110	230,110	0	157,233	157,233	0	72,877	72,877

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	31,357	136,322	167,679	26,954	90,214	117,168	4,403	46,108	50,511
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	123,047	52,228	175,275	86,018	34,563	120,581	37,029	17,665	54,694
3	875000 Measuring & Reg Sta Exp-General	53,241	0	53,241	32,252	0	32,252	20,989	0	20,989
3	876000 Measuring & Reg Sta Exp-Industrial	342	0	342	342	0	342	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	9,557	0	9,557	564	0	564	8,993	0	8,993
3	878000 Meter & House Regulator Expenses	4,782	0	4,782	(1,956)	0	(1,956)	6,738	0	6,738
3	879000 Customer Installation Expenses	150,196	5,296	155,492	95,759	3,505	99,264	54,437	1,791	56,228
3	880000 Other Expenses	99,176	27,035	126,211	68,694	17,891	86,585	30,482	9,144	39,626
3	881000 Rents	0	(6,185)	(6,185)	0	(4,093)	(4,093)	0	(2,092)	(2,092)
	MAINTENANCE									
3	885000 Supervision & Engineering	2,264	0	2,264	1,505	0	1,505	759	0	759
3	887000 Mains	27,525	0	27,525	30,629	0	30,629	(3,104)	0	(3,104)
3	889000 Measuring & Reg Sta Exp-General	7,125	2,203	9,328	7,508	1,458	8,966	(383)	745	362
3	890000 Measuring & Reg Sta Exp-Industrial	3,031	444	3,475	2,574	294	2,868	457	150	607
3	891000 Measuring & Reg Sta Exp-City Gate	10,573	960	11,533	5,165	635	5,800	5,408	325	5,733
3	892000 Services	53,269	0	53,269	33,064	0	33,064	20,205	0	20,205
3	893000 Meters & House Regulators	171,914	43,009	214,923	106,023	28,462	134,485	65,891	14,547	80,438
3	894000 Other Equipment	738	10,180	10,918	0	6,737	6,737	738	3,443	4,181
	TOTAL DISTRIBUTION OPERATING EXP	748,137	271,492	1,019,629	495,095	179,666	674,761	253,042	91,826	344,868
G-DEPX	Depreciation Expense-Distribution	1,826,556	4,786	1,831,342	1,266,396	3,269	1,269,665	560,160	1,517	561,677
G-OTX	Taxes Other Than FIT	3,076,792	0	3,076,792	2,718,279	0	2,718,279	358,513	0	358,513
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	4,903,348	4,786	4,908,134	3,984,675	3,269	3,987,944	918,673	1,517	920,190
	TOTAL DISTRIBUTION EXPENSES	5,651,485	276,278	5,927,763	4,479,770	182,935	4,662,705	1,171,715	93,343	1,265,058

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For Month Ended January 31, 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	5,620	5,620	0	3,686	3,686	0	1,934	1,934
2	902000	Meter Reading Expenses	18,331	7,880	26,211	14,156	5,168	19,324	4,175	2,712	6,887
2	903XXX	Customer Records & Collection Expenses	29,800	350,913	380,713	17,508	230,143	247,651	12,292	120,770	133,062
2	904000	Uncollectible Accounts	37,488	0	37,488	21,676	0	21,676	15,812	0	15,812
2	905000	Misc Customer Accounts	0	(593)	(593)	0	(389)	(389)	0	(204)	(204)
TOTAL CUSTOMER ACCOUNTS EXPENSES		85,619	363,820	449,439	53,340	238,608	291,948	32,279	125,212	157,491	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,903,216	2,450	1,905,666	1,647,256	1,607	1,648,863	255,960	843	256,803
2	909000	Advertising	301	19,415	19,716	261	12,733	12,994	40	6,682	6,722
2	910000	Misc Customer Service & Info Exp	0	2,296	2,296	0	1,506	1,506	0	790	790
TOTAL CUSTOMER SERVICE & INFO EXP		1,903,517	24,161	1,927,678	1,647,517	15,846	1,663,363	256,000	8,315	264,315	
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	10,378	740,853	751,231	8,065	536,133	544,198	2,313	204,720	207,033
4	921000	Office Supplies & Expenses	0	108,371	108,371	0	78,425	78,425	0	29,946	29,946
4	922000	Admin. Expenses Transferred - Credit	0	(1,166)	(1,166)	0	(844)	(844)	0	(322)	(322)
4	923000	Outside Services Employed	6,550	279,800	286,350	2,136	202,483	204,619	4,414	77,317	81,731
4	924000	Property Insurance Premium	0	48,453	48,453	0	35,064	35,064	0	13,389	13,389
4	925XXX	Injuries and Damages	1,558	130,535	132,093	1,192	94,464	95,656	366	36,071	36,437
4	926XXX	Employee Pensions and Benefits	154,264	363,844	518,108	112,648	263,303	375,951	41,616	100,541	142,157
4	928000	Regulatory Commission Expenses	66,717	9,192	75,909	53,539	6,652	60,191	13,178	2,540	15,718
4	930000	Miscellaneous General Expenses	3,961	121,767	125,728	2,003	88,119	90,122	1,958	33,648	35,606
4	931000	Rents	0	10,658	10,658	0	7,713	7,713	0	2,945	2,945
4	935000	Maintenance of General Plant	65,309	331,734	397,043	52,570	240,066	292,636	12,739	91,668	104,407
TOTAL ADMIN & GEN OPERATING EXP		308,737	2,144,041	2,452,778	232,153	1,551,578	1,783,731	76,584	592,463	669,047	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX Depreciation Expense-General Plant	144,486	423,229	567,715	132,488	306,278	438,766	11,998	116,951	128,949
G-AMTX Amortization Expense - General Plant - 303000	3,305	7,173	10,478	2,072	5,191	7,263	1,233	1,982	3,215
G-AMTX Amortization Expense - Misc IT Intangible Plant - 3	69,068	765,265	834,333	69,068	553,800	622,868	0	211,465	211,465
G-AMTX Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025 WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229 Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230 Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302 Amortization WA Excess Natural Gas Line Extensi	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305 Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306 Regulatory Debit - AMI Amortization	78,231	0	78,231	78,231	0	78,231	0	0	0
99 407307 Regulatory Debit - Existing Meters Deferral Amorti	29,784	0	29,784	29,784	0	29,784	0	0	0
99 407311 Regulatory Debit - AFUDC Amortization	4,658	22,834	27,492	3,761	16,129	19,890	897	6,705	7,602
99 407314 Regulatory Debit - FISERVE Amortization	70,387	0	70,387	57,192	0	57,192	13,195	0	13,195
99 407319 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332 Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407335 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347 COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407368 Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407407 Reg. Credits-Amortization Depreciation Benefit	(160,277)	0	(160,277)	0	0	0	(160,277)	0	(160,277)
99 407414 Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407419 Amortization AFUDC Equity Tax Credit	(160,825)	0	(160,825)	(90,535)	0	(90,535)	(70,290)	0	(70,290)
99 407425 WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436 Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407447 Regulatory Deferral - COVID-19	(7,432)	0	(7,432)	(7,432)	0	(7,432)	0	0	0
99 407468 Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493 Amortization - 2015 Remand Refund	0	0	0	0	0	0	0	0	0
G-OTX Taxes Other Than FIT--A&G	43,237	143,628	186,865	30,106	103,939	134,045	13,131	39,689	52,820
TOTAL A&G DEPR/AMRT/NON-FIT TAXES	292,509	1,362,129	1,654,638	482,622	985,337	1,467,959	(190,113)	376,792	186,679
TOTAL ADMIN & GENERAL EXPENSES	601,246	3,506,170	4,107,416	714,775	2,536,915	3,251,690	(113,529)	969,255	855,726
TOTAL EXPENSES BEFORE FIT	32,048,234	4,529,056	36,577,290	23,459,058	3,217,767	26,676,825	8,589,176	1,311,289	9,900,465
NET OPERATING INCOME (LOSS) BEFORE FIT			13,723,036			9,320,069			4,402,967
G-FIT FEDERAL INCOME TAX			2,100,717			1,736,159			364,558
G-FIT DEFERRED FEDERAL INCOME TAX			(1,034,773)			(1,205,153)			170,380
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			12,657,092			8,789,063			3,868,029

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers	100.000%	65.584%	34.416%
G-ALL 3	Direct Distribution Operating Expense	100.000%	66.177%	33.823%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL 10	Actual Annual Throughput	100.000%	67.096%	32.904%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended January 31, 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	125	54,655	54,780	125	39,552	39,677	0	15,103	15,103
4	495028	Deferred Exchange Reservation	468,750	0	468,750	320,156	0	320,156	148,594	0	148,594
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	382,549	0	382,549	382,549	0	382,549	0	0	0
4	495328	Residential Decoupling Deferral	(2,836,941)	0	(2,836,941)	(2,767,528)	0	(2,767,528)	(69,413)	0	(69,413)
4	495329	Amortization Res Decoupling Deferral	(141,648)	0	(141,648)	(213,786)	0	(213,786)	72,138	0	72,138
4	495338	Non-Res Decoupling Deferred Rev	(332,191)	0	(332,191)	(316,043)	0	(316,043)	(16,148)	0	(16,148)
4	495339	Amortization Non-Res Decoupling	(49,602)	0	(49,602)	(69,355)	0	(69,355)	19,753	0	19,753
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	(2,508,958)	132,934	(2,376,024)	(2,663,882)	96,200	(2,567,682)	154,924	36,734	191,658

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended January 31, 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	23,160,791	0	23,160,791	15,817,821	0	15,817,821	7,342,970	0	7,342,970
1	804001	Pipeline Demand Costs	2,396,180	0	2,396,180	1,637,310	0	1,637,310	758,870	0	758,870
1	804002	Transport Variable Charges	34,800	0	34,800	23,779	0	23,779	11,021	0	11,021
6	804010	Gas Costs - Fixed Hedge	30,814	0	30,814	21,046	0	21,046	9,768	0	9,768
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	46,044	0	46,044	31,448	0	31,448	14,596	0	14,596
6	804018	Merchandise Processing Fee	6,892	0	6,892	4,707	0	4,707	2,185	0	2,185
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	(2,358,143)	0	(2,358,143)	(1,610,612)	0	(1,610,612)	(747,531)	0	(747,531)
6	804700	Gas Costs - Offsystem Bookout	33,684	0	33,684	23,006	0	23,006	10,678	0	10,678
6	804711	Gas Costs - Offsystem Bookout Offset	(33,684)	0	(33,684)	(23,006)	0	(23,006)	(10,678)	0	(10,678)
6	804730	Gas Costs - Intracompany LDC Gas	0	0	0	0	0	0	0	0	0
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	973,509	0	973,509	742,621	0	742,621	230,888	0	230,888
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(4,706,806)	0	(4,706,806)	(2,989,999)	0	(2,989,999)	(1,716,807)	0	(1,716,807)
		TOTAL PURCHASED GAS COSTS	19,584,081	0	19,584,081	13,678,121	0	13,678,121	5,905,960	0	5,905,960

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	68.300%	31.700%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended January 31, 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	10,274	2,450	12,724	4,555	1,607	6,162	5,719	843	6,562
99	908600	Public Purpose Tariff Rider Expense Offset	2,014,275	0	2,014,275	1,745,963	0	1,745,963	268,312	0	268,312
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(121,333)	0	(121,333)	(103,262)	0	(103,262)	(18,071)	0	(18,071)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,903,216	2,450	1,905,666	1,647,256	1,607	1,648,863	255,960	843	256,803

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.584%	34.416%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended January 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.13%	54.13%
2	Cost of Debt		4.716%	4.720%
	Total Cost of Debt		2.553%	2.555%
	Total Weighted Cost		2.553%	2.555%
G-APL	Net Rate Base	672,131,278	475,571,952	196,559,326
	Interest Deduction for FIT Calculation	17,163,443	12,141,352	5,022,091
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	50,300,326	35,996,894	14,303,432
G-OPS	Operating & Maintenance Expense	29,924,096	21,159,137	8,764,959
G-OPS	Book Deprec/Amort and Reg Amortizations	3,358,382	2,644,076	714,306
G-OTX	Taxes Other than FIT	3,294,812	2,873,612	421,200
	Net Operating Income Before FIT	13,723,036	9,320,069	4,402,967
G-INT	Less: Interest Expense	1,430,287	1,011,779	418,508
G-OTX	Less: Idaho ITC Deferral & Amortization	(377)	0	(377)
G-SCM	Schedule M Adjustments	(2,288,957)	(40,865)	(2,248,092)
	Taxable Net Operating Income	10,003,415	8,267,425	1,735,990
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,100,717	1,736,159	364,558
G-DTE	Deferred FIT	262,858	(71,608)	334,466
G-DTE	Customer Tax Credit Amortization	(1,297,631)	(1,133,545)	(164,086)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	1,065,944	531,006	534,938
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended January 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,043,416	1,259,724	3,303,140	1,470,025	909,037	2,379,062	573,391	350,687	924,078
12	997001	Contributions In Aid of Construction	0	83,333	83,333	0	58,864	58,864	0	24,469	24,469
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(35,739)	(35,739)	0	(25,245)	(25,245)	0	(10,494)	(10,494)
99	997010	Deferred Gas Credit and Refunds	(3,733,297)	(468,750)	(4,202,047)	(2,247,378)	(331,111)	(2,578,489)	(1,485,919)	(137,639)	(1,623,558)
12	997016	Redemption Expense Amortization	0	6,351	6,351	0	4,486	4,486	0	1,865	1,865
99	997018	DSM Tariff Rider	496,460	0	496,460	408,224	0	408,224	88,236	0	88,236
12	997020	FAS87 Current Pension Accrual	0	(8,919)	(8,919)	0	(6,300)	(6,300)	0	(2,619)	(2,619)
12	997027	Customer Uncollectibles	38,520	(68,638)	(30,118)	21,474	(48,484)	(27,010)	17,046	(20,154)	(3,108)
99	997031	Decoupling Mechanism	2,977,834	0	2,977,834	2,984,163	0	2,984,163	(6,329)	0	(6,329)
12	997032	Interest Rate Swaps	0	83,087	83,087	0	58,690	58,690	0	24,397	24,397
12	997035	Leases	0	(2,418)	(2,418)	0	(1,750)	(1,750)	0	(668)	(668)
12	997048	AFUDC	0	(46,348)	(46,348)	0	(32,739)	(32,739)	0	(13,609)	(13,609)
12	997049	Tax Depreciation	0	(3,184,972)	(3,184,972)	0	(2,249,769)	(2,249,769)	0	(935,203)	(935,203)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(121,333)	0	(121,333)	(103,262)	0	(103,262)	(18,071)	0	(18,071)
12	997080	Book Transportation Depreciation	0	206,878	206,878	0	146,132	146,132	0	60,746	60,746
12	997081	Deferred Compensation	0	(3,345)	(3,345)	0	(2,363)	(2,363)	0	(982)	(982)
4	997082	Meal Disallowances	0	858	858	0	621	621	0	237	237
12	997083	Paid Time Off	0	(48,974)	(48,974)	0	(34,594)	(34,594)	0	(14,380)	(14,380)
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(883,333)	(883,333)	0	(623,960)	(623,960)	0	(259,373)	(259,373)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	0	0	0	0	0	0	0	0	0
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	108,014	0	108,014	108,014	0	108,014	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	70,387	0	70,387	57,192	0	57,192	13,195	0	13,195
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	(160,825)	0	(160,825)	(90,535)	0	(90,535)	(70,290)	0	(70,290)
12	997118	Depreciation Study Deferral	(160,277)	0	(160,277)	0	0	0	(160,277)	0	(160,277)
12	997119	AFUDC Tax CPI	0	68,671	68,671	0	48,507	48,507	0	20,164	20,164
12	997120	Transportation Tax Disallowance	0	2,102	2,102	0	1,485	1,485	0	617	617
12	997125	COVID-19	(7,432)	0	(7,432)	(7,432)	0	(7,432)	0	0	0
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(469,546)	(469,546)	0	(331,673)	(331,673)	0	(137,873)	(137,873)
12	997129	Mixed Service Costs (IDD#5)	0	(508,333)	(508,333)	0	(359,071)	(359,071)	0	(149,262)	(149,262)
TOTAL SCHEDULE M ADJUSTMENTS			1,729,354	(4,018,311)	(2,288,957)	2,778,372	(2,819,237)	(40,865)	(1,049,018)	(1,199,074)	(2,248,092)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers	100.000%	65.584%	34.416%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	68.300%	31.700%
G-ALL	11	Book Depreciation	100.000%	71.143%	28.857%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.637%	29.363%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended January 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	272,114	192,213	79,901
99	410100	Deferred Federal Income Tax Exp	227,639	(134,152)	361,791
		SUBTOTAL	499,753	58,061	441,692
12	411100	Deferred Federal Income Tax Expense - Allocated	(106,968)	(75,559)	(31,409)
99	411100	Deferred Federal Income Tax Exp	(253,486)	(140,601)	(112,885)
		SUBTOTAL	(360,454)	(216,160)	(144,294)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	123,559	86,491	37,068
		SUBTOTAL	123,559	86,491	37,068
		Total Deferred Federal Income Tax Expense	262,858	(71,608)	334,466
99	411193	Customer Tax Credit Amortization	(1,297,631)	(1,133,545)	(164,086)
		SUBTOTAL	(1,297,631)	(1,133,545)	(164,086)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.637%	29.363%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
		TOTAL UNDERGROUND STORAGE TAX	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
		DISTRIBUTION									
99	408110	State Excise Tax	1,270,184	0	1,270,184	1,270,184	0	1,270,184	0	0	0
99	408120	Municipal Occupation & License Tax	1,368,459	0	1,368,459	1,154,128	0	1,154,128	214,331	0	214,331
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	438,415	0	438,415	293,894	0	293,894	144,521	0	144,521
99	409100	State Income Tax	111	0	111	73	0	73	38	0	38
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(377)	0	(377)	0	0	0	(377)	0	(377)
		TOTAL DISTRIBUTION TAX	3,076,792	0	3,076,792	2,718,279	0	2,718,279	358,513	0	358,513
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	43,237	143,628	186,865	30,106	103,939	134,045	13,131	39,689	52,820
		TOTAL A&G TAX	43,237	143,628	186,865	30,106	103,939	134,045	13,131	39,689	52,820
		TOTAL TAXES OTHER THAN FIT	3,120,029	174,783	3,294,812	2,748,385	125,227	2,873,612	371,644	49,556	421,200

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended January 31, 2022
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,302,004	3,096,115	1,022,594	942,221	1,964,815	771,517	359,783	1,131,300
4	3031XX	Misc Intangible IT Plant (3031XX)	4,185,196	60,114,868	64,300,064	4,185,196	43,503,326	47,688,522	0	16,611,542	16,611,542
TOTAL INTANGIBLE PLANT			5,979,307	61,416,872	67,396,179	5,207,790	44,445,547	49,653,337	771,517	16,971,325	17,742,842
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	2,454,904	2,454,904	0	1,677,436	1,677,436	0	777,468	777,468
1	352XXX	Wells	0	23,076,032	23,076,032	0	15,767,853	15,767,853	0	7,308,179	7,308,179
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	14,970,661	14,970,661	0	10,229,453	10,229,453	0	4,741,208	4,741,208
1	355000	Measuring & Regulating Equipment	0	1,579,261	1,579,261	0	1,079,109	1,079,109	0	500,152	500,152
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,593,135	2,593,135	0	1,771,889	1,771,889	0	821,246	821,246
TOTAL UNDERGROUND STORAGE PLANT			0	48,569,927	48,569,927	0	33,220,640	33,220,640	0	15,349,287	15,349,287
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	670,030	0	670,030	495,202	0	495,202	174,828	0	174,828
6	375000	Structures & Improvements	1,568,966	0	1,568,966	919,471	0	919,471	649,495	0	649,495
6	376000	Mains	435,098,118	2,518,937	437,617,055	289,510,445	1,720,434	291,230,879	145,587,673	798,503	146,386,176
6	378000	Measuring & Reg Station Equip-General	7,117,331	0	7,117,331	4,585,304	0	4,585,304	2,532,027	0	2,532,027
6	379000	Measuring & Reg Station Equip-City Gate	6,562,115	0	6,562,115	1,924,206	0	1,924,206	4,637,909	0	4,637,909
6	380000	Services	321,857,962	0	321,857,962	221,234,698	0	221,234,698	100,623,264	0	100,623,264
6	381XXX	Meters	111,407,578	0	111,407,578	79,517,789	0	79,517,789	31,889,789	0	31,889,789
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	4,047,596	0	4,047,596	2,993,035	0	2,993,035	1,054,561	0	1,054,561
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			888,418,291	2,518,937	890,937,228	601,244,075	1,720,434	602,964,509	287,174,216	798,503	287,972,719
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,367,962	2,559,835	5,927,797	3,270,365	1,852,476	5,122,841	97,597	707,359	804,956
4	390XXX	Structures & Improvements	29,627,945	28,279,923	57,907,868	27,893,290	20,465,332	48,358,622	1,734,655	7,814,591	9,549,246
4	391XXX	Office Furniture & Equipment	1,428,251	16,503,200	17,931,451	1,426,045	11,942,871	13,368,916	2,206	4,560,329	4,562,535
4	392XXX	Transportation Equipment	13,947,697	4,925,200	18,872,897	10,601,926	3,564,219	14,166,145	3,345,771	1,360,981	4,706,752
4	393000	Stores Equipment	377,735	1,036,547	1,414,282	321,710	750,118	1,071,828	56,025	286,429	342,454
4	394000	Tools, Shop & Garage Equipment	3,127,213	7,623,129	10,750,342	2,544,357	5,516,630	8,060,987	582,856	2,106,499	2,689,355
4	395XXX	Laboratory Equipment	106,253	557,927	664,180	106,253	403,755	510,008	0	154,172	154,172
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	4,699,120	17,546,658	22,245,778	3,580,469	12,697,990	16,278,459	1,118,651	4,848,668	5,967,319
4	398000	Miscellaneous Equipment	1,914	140,717	142,631	0	101,833	101,833	1,914	38,884	40,798
TOTAL GENERAL PLANT			60,277,804	80,241,790	140,519,594	52,325,714	58,068,577	110,394,291	7,952,090	22,173,213	30,125,303

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Month Ended January 31, 2022		
Average of Monthly Averages Basis		

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	954,675,402	192,747,526	1,147,422,928	658,777,579	137,455,198	796,232,777	295,897,823	55,292,328	351,190,151
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,510,664)	(18,510,664)	0	(12,648,337)	(12,648,337)	0	(5,862,327)	(5,862,327)
G-ADEP		Distribution Plant	(269,020,877)	(1,968,464)	(270,989,341)	(173,339,913)	(1,344,461)	(174,684,374)	(95,680,964)	(624,003)	(96,304,967)
G-ADEP		General Plant	(17,763,075)	(26,765,457)	(44,528,532)	(13,694,897)	(19,369,358)	(33,064,255)	(4,068,178)	(7,396,099)	(11,464,277)
		TOTAL ACCUMULATED DEPRECIATION	(286,783,952)	(47,244,585)	(334,028,537)	(187,034,810)	(33,362,156)	(220,396,966)	(99,749,142)	(13,882,429)	(113,631,571)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(437,646)	(968,601)	(1,406,247)	(291,775)	(700,948)	(992,723)	(145,871)	(267,653)	(413,524)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,675,220)	(28,507,804)	(31,183,024)	(2,675,220)	(20,630,242)	(23,305,462)	0	(7,877,562)	(7,877,562)
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	(3,112,866)	(29,476,405)	(32,589,271)	(2,966,995)	(21,331,190)	(24,298,185)	(145,871)	(8,145,215)	(8,291,086)
		TOTAL ACCUMULATED DEPR/AMORT	(289,896,818)	(76,720,990)	(366,617,808)	(190,001,805)	(54,693,346)	(244,695,151)	(99,895,013)	(22,027,644)	(121,922,657)
		NET GAS UTILITY PLANT before DFIT	664,778,584	116,026,536	780,805,120	468,775,774	82,761,852	551,537,626	196,002,810	33,264,684	229,267,494
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,808,306)	(102,808,306)	0	(72,620,703)	(72,620,703)	0	(30,187,603)	(30,187,603)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(16,070,422)	(16,070,422)	0	(11,626,351)	(11,626,351)	0	(4,444,071)	(4,444,071)
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	(279,549)	(279,549)	0	(197,465)	(197,465)	0	(82,084)	(82,084)
		TOTAL ACCUMULATED DFIT	0	(119,862,315)	(119,862,315)	0	(84,954,010)	(84,954,010)	0	(34,908,305)	(34,908,305)
		NET GAS UTILITY PLANT	664,778,584	(3,835,779)	660,942,805	468,775,774	(2,192,158)	466,583,616	196,002,810	(1,643,621)	194,359,189

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%	68.300%	31.700%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.637%	29.363%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended January 31, 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	664,778,584	(3,835,779)	660,942,805	468,775,774	(2,192,158)	466,583,616	196,002,810	(1,643,621)	194,359,189
		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	1,219,850	2,290,132	3,509,982	764,420	1,657,300	2,421,720	455,430	632,832	1,088,262
4	182318	Accumulated Amortization - AFUDC	(236,962)	(950,867)	(1,187,829)	(172,507)	(688,135)	(860,642)	(64,455)	(262,732)	(327,187)
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	13,210,474	13,210,474	0	9,026,717	9,026,717	0	4,183,757	4,183,757
1	164115	Gas Inventory--Clay Basin	0	319,661	319,661	0	231,329	231,329	0	88,332	88,332
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(37,244,209)	0	(37,244,209)	(25,460,504)	0	(25,460,504)	(11,783,705)	0	(11,783,705)
99	190393	ADFIT-Customer Tax Credit	7,821,284	0	7,821,284	5,346,706	0	5,346,706	2,474,578	0	2,474,578
99	235199	Customer Deposits	(355)	0	(355)	(355)	0	(355)	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	6,374,085	0	6,374,085	6,374,085	0	6,374,085	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,338,558)	0	(1,338,558)	(1,338,558)	0	(1,338,558)	0	0	0
C-WKC		Working Capital	13,992,874	0	13,992,874	9,331,802	0	9,331,802	4,661,072	0	4,661,072
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(9,411,991)	20,600,464	11,188,473	(5,154,911)	14,143,247	8,988,336	(4,257,080)	6,457,217	2,200,137
		NET RATE BASE	655,366,593	16,764,685	672,131,278	463,620,863	11,951,089	475,571,952	191,745,730	4,813,596	196,559,326

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	268,361	268,361											
Steam (ED-ID)	365,154	365,154											
Steam (ED-WA)	998,882	998,882											
Hydro (ED-AN)	1,243,047	1,243,047											
Other (ED-AN)	914,313	914,313											
Total Electric Production	3,789,757	3,789,757											
Electric Transmission													
ED-AN	1,546,800	1,546,800											
ED-ID	22,833	22,833											
ED-WA	43,126	43,126											
Total Electric Transmission	1,612,759	1,612,759											
Electric Distribution													
ED-AN	7,116	7,116											
ED-ID	1,574,977	1,574,977											
ED-WA	2,998,890	2,998,890											
Total Electric Distribution	4,580,983	4,580,983											
Gas Underground Storage													
1 GD-AN	59,267		59,267			59,267	59,267		40,497	40,497		18,770	18,770
GD-OR	10,363			10,363									
Total Gas Underground Storage	69,630		59,267	10,363		59,267	59,267		40,497	40,497		18,770	18,770
Gas Distribution													
6 GD-AN	4,786		4,786			4,786	4,786		3,269	3,269		1,517	1,517
GD-ID	560,160		560,160			560,160	560,160				560,160		560,160
GD-WA	1,266,396		1,266,396			1,266,396	1,266,396	1,266,396		1,266,396			
GD-OR	837,203			837,203									
Total Gas Distribution	2,668,545		1,831,342	837,203		1,826,556	4,786	1,831,342	1,266,396	3,269	1,269,665	560,160	1,517
General Plant													
ED-AN	249,983	249,983											
ED-ID	42,281	42,281											
ED-WA	98,764	98,764											
7,4 CD-AA	1,912,662	1,352,157	386,893	173,612		386,893	386,893		279,983	279,983		106,910	106,910
9,4 CD-AN	53,563	41,607	11,956			11,956	11,956		8,652	8,652		3,304	3,304
9 CD-ID	39,679	30,822	8,857			8,857	8,857				8,857		8,857
9 CD-WA	188,044	146,069	41,975			41,975	41,975	41,975		41,975			
8,4 GD-AA	31,647		21,753	9,894		21,753	21,753		15,742	15,742		6,011	6,011
4 GD-AN	2,627		2,627			2,627	2,627		1,901	1,901		726	726
GD-ID	3,141		3,141			3,141	3,141				3,141		3,141
GD-WA	90,513		90,513			90,513	90,513	90,513		90,513			
GD-OR	16,942			16,942									
Total General Plant	2,729,846	1,961,683	567,715	200,448		144,486	423,229	567,715	132,488	306,278	438,766	11,998	116,951
Total Depreciation Expense	15,451,520	11,945,182	2,458,324	1,048,014		1,971,042	487,282	2,458,324	1,398,884	350,044	1,748,928	572,158	137,238

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	68.300%	31.700%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	76,533	76,533											
Misc Intangible Plt (303000) ED-AN	21,590	21,590											
Total Production/Transmission	98,123	98,123											
Distribution													
Franchises (302000) ED-WA	9,004	9,004											
Misc Intangible Plt (303000) ED-WA	489	489											
Total Distribution	9,493	9,493											
General Plant - 303000													
7,4 CD-AA	34,569	24,439	6,992	3,138		6,992	6,992		5,060	5,060		1,932	1,932
9,4 CD-AN	811	630	181			181	181		131	131		50	50
GD-ID	1,233		1,233		1,233		1,233				1,233		1,233
GD-WA	2,072		2,072		2,072		2,072	2,072		2,072			
GD-OR	672			672									
Total General Plant - 303000	39,357	25,069	10,478	3,810	3,305	7,173	10,478	2,072	5,191	7,263	1,233	1,982	3,215
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	3,746,854	2,648,839	757,913	340,102		757,913	757,913		548,479	548,479		209,434	209,434
9,4 CD-AN	10,008	7,774	2,234			2,234	2,234		1,617	1,617		617	617
9,4 CD-ID	0	0	0		0		0				0		0
9,4 CD-WA	309,417	240,349	69,068		69,068		69,068	69,068		69,068			0
ED-AN	390,355	390,355											
ED-ID	0	0											
ED-WA	71,714	71,714											
8,4 GD-AA	7,446		5,118	2,328		5,118	5,118		3,704	3,704		1,414	1,414
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	4,535,794	3,359,031	834,333	342,430	69,068	765,265	834,333	69,068	553,800	622,868	0	211,465	211,465
Gas Underground Storage													
1 GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage	0		0			0	0		0	0		0	0
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	35,203	35,203											
GD-OR	0			0									
Total General Plant- 390200, 396200	35,203	35,203	0	0		0	0		0	0		0	0
Total Amortization Expense	4,717,970	3,526,919	844,811	346,240	72,373	772,438	844,811	71,140	558,991	630,131	1,233	213,447	214,680

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%				

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended January 31, 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)	(74,793,098)	(74,793,098)												
Steam (ED-ID)	(93,964,807)	(93,964,807)												
Steam (ED-WA)	(179,272,570)	(179,272,570)												
Hydro (ED-AN)	(173,933,209)	(173,933,209)												
Other (ED-AN)	(159,360,241)	(159,360,241)												
Total Electric Production	(681,323,925)	(681,323,925)												
Electric Transmission														
ED-AN	(224,257,595)	(224,257,595)												
ED-ID	(10,345,430)	(10,345,430)												
ED-WA	(16,244,622)	(16,244,622)												
Total Electric Transmission	(250,847,647)	(250,847,647)												
Electric Distribution														
ED-AN	(413,756)	(413,756)												
ED-ID	(261,994,078)	(261,994,078)												
ED-WA	(427,705,124)	(427,705,124)												
Total Electric Distribution	(690,112,958)	(690,112,958)												
Gas Underground Storage														
1 GD-AN	(18,510,664)		(18,510,664)			(18,510,664)	(18,510,664)		(12,648,337)	(12,648,337)		(5,862,327)	(5,862,327)	
GD-OR	(1,522,500)			(1,522,500)										
Total Gas Underground Storage	(20,033,164)		(18,510,664)	(1,522,500)		(18,510,664)	(18,510,664)		(12,648,337)	(12,648,337)		(5,862,327)	(5,862,327)	
Gas Distribution														
6 GD-AN	(1,968,464)		(1,968,464)			(1,968,464)	(1,968,464)		(1,344,461)	(1,344,461)		(624,003)	(624,003)	
GD-ID	(95,680,964)		(95,680,964)			(95,680,964)	(95,680,964)				(95,680,964)		(95,680,964)	
GD-WA	(173,339,913)		(173,339,913)			(173,339,913)	(173,339,913)	(173,339,913)			(173,339,913)			
GD-OR	(131,974,213)			(131,974,213)										
Total Gas Distribution	(402,963,554)		(270,989,341)	(131,974,213)		(269,020,877)	(1,968,464)	(270,989,341)	(173,339,913)	(1,344,461)	(174,684,374)	(95,680,964)	(624,003)	(96,304,967)
General Plant														
ED-AN	(37,434,168)	(37,434,168)												
ED-ID	(12,885,808)	(12,885,808)												
ED-WA	(24,077,768)	(24,077,768)												
7.4 CD-AA	(97,722,407)	(69,084,855)	(19,767,289)	(8,870,263)		(19,767,289)	(19,767,289)		(14,304,994)	(14,304,994)		(5,462,295)	(5,462,295)	
9.4 CD-AN	(8,082,224)	(6,278,110)	(1,804,114)			(1,804,114)	(1,804,114)		(1,305,583)	(1,305,583)		(498,531)	(498,531)	
9 CD-ID	(7,176,549)	(5,574,600)	(1,601,949)			(1,601,949)	(1,601,949)				(1,601,949)		(1,601,949)	
9 CD-WA	(9,961,962)	(7,738,253)	(2,223,709)			(2,223,709)	(2,223,709)	(2,223,709)			(2,223,709)			
8.4 GD-AA	(2,280,173)		(1,567,300)	(712,873)		(1,567,300)	(1,567,300)		(1,134,208)	(1,134,208)		(433,092)	(433,092)	
4 GD-AN	(3,626,754)		(3,626,754)			(3,626,754)	(3,626,754)		(2,624,573)	(2,624,573)		(1,002,181)	(1,002,181)	
GD-ID	(2,466,229)		(2,466,229)			(2,466,229)	(2,466,229)				(2,466,229)		(2,466,229)	
GD-WA	(11,471,188)		(11,471,188)			(11,471,188)	(11,471,188)	(11,471,188)			(11,471,188)			
GD-OR	(5,347,498)			(5,347,498)										
Total General Plant	(222,532,728)	(163,073,562)	(44,528,532)	(14,930,634)		(17,763,075)	(26,765,457)	(44,528,532)	(13,694,897)	(19,369,358)	(33,064,255)	(4,068,178)	(7,396,099)	(11,464,277)
Total Accumulated Depreciation	(2,267,813,976)	(1,785,358,092)	(334,028,537)	(148,427,347)		(286,783,952)	(47,244,585)	(334,028,537)	(187,034,810)	(33,362,156)	(220,396,966)	(99,749,142)	(13,882,429)	(113,631,571)

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	68.300%	31.700%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended January 31, 2022
Average of Monthly Averages Basis

Report ID:
G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(14,771,621)	(14,771,621)											
Misc Intangible Plt (303000)	ED-AN	(2,570,688)	(2,570,688)											
Total Production/Transmission		(17,342,309)	(17,342,309)											
Distribution														
Franchises (302000)	ED-WA	(289,714)	(289,714)											
Misc Intangible Plt (303000)	ED-WA	(60,516)	(60,516)											
Total Distribution		(350,230)	(350,230)											
General Plant - 303000														
7,4	CD-AA	(4,638,241)	(3,279,005)	(938,223)	(421,013)		(938,223)	(938,223)		(678,964)	(678,964)		(259,259)	(259,259)
9,4	CD-AN	(136,090)	(105,712)	(30,378)			(30,378)	(30,378)		(21,984)	(21,984)		(8,394)	(8,394)
	GD-ID	(145,871)		(145,871)			(145,871)	(145,871)					(145,871)	(145,871)
	GD-WA	(291,775)		(291,775)			(291,775)	(291,775)		(291,775)	(291,775)			
	GD-OR	(121,272)			(121,272)									
Total General Plant - 303000		(5,333,249)	(3,384,717)	(1,406,247)	(542,285)	(437,646)	(968,601)	(1,406,247)	(291,775)	(700,948)	(992,723)	(145,871)	(267,653)	(413,524)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(139,929,884)	(98,923,432)	(28,305,016)	(12,701,436)		(28,305,016)	(28,305,016)		(20,483,490)	(20,483,490)		(7,821,526)	(7,821,526)
9,4	CD-AN	(357,547)	(277,736)	(79,811)			(79,811)	(79,811)		(57,757)	(57,757)		(22,054)	(22,054)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(11,984,680)	(9,309,460)	(2,675,220)		(2,675,220)	(2,675,220)	(2,675,220)			(2,675,220)		0	0
	ED-AN	(11,609,674)	(11,609,674)											
	ED-ID	0	0											
	ED-WA	(1,120,191)	(1,120,191)											
8,4	GD-AA	(178,912)		(122,977)	(55,935)		(122,977)	(122,977)		(88,995)	(88,995)		(33,982)	(33,982)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(165,180,888)	(121,240,493)	(31,183,024)	(12,757,371)	(2,675,220)	(28,507,804)	(31,183,024)	(2,675,220)	(20,630,242)	(23,305,462)	0	(7,877,562)	(7,877,562)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(754,975)	(754,975)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(754,975)	(754,975)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(188,961,651)	(143,072,724)	(32,589,271)	(13,299,656)	(3,112,866)	(29,476,405)	(32,589,271)	(2,966,995)	(21,331,190)	(24,298,185)	(145,871)	(8,145,215)	(8,291,086)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,072,201	0	0	0	0	3,072,201	0	0	0	3,072,201	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	18,714,391	811,811	701,906	9,345,324	10,859,041	3,270,366	97,597	2,559,836	5,927,799	845,517	1,082,034	1,927,551	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,176,379	8,294,951	2,799,186	9,082,242	20,176,379	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,183,091	0	0	0	0	25,183,091	0	0	25,183,091	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	128,100,809	0	0	90,560,867	90,560,867	0	0	25,912,232	25,912,232	0	11,627,710	11,627,710	
9		CD-WA / ID / AN	30,519,427	9,431,183	6,036,402	8,239,296	23,706,881	2,710,199	1,734,655	2,367,692	6,812,546	0	0	0	
		TOTAL ACCOUNT	208,079,970	17,726,134	8,835,588	107,882,405	134,444,127	27,893,290	1,734,655	28,279,924	57,907,869	4,100,264	11,627,710	15,727,974	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,073,218	397,373	7,798	1,668,047	2,073,218	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	80,139,249	0	0	56,654,442	56,654,442	0	0	16,210,567	16,210,567	0	7,274,240	7,274,240	
9		CD-WA / ID / AN	6,088,221	4,472,308	7,675	249,225	4,729,208	1,285,188	2,206	71,619	1,359,013	0	0	0	
		TOTAL ACCOUNT	88,775,194	4,869,681	15,473	58,571,714	63,456,868	1,426,044	2,206	16,503,200	17,931,450	12,109	7,374,767	7,386,876	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	55,366,934	24,531,420	10,571,945	20,263,569	55,366,934	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,747,971	0	0	0	0	10,125,699	3,109,336	2,512,936	15,747,971	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	7,547,258	0	0	5,335,534	5,335,534	0	0	1,526,659	1,526,659	0	685,065	685,065	
9		CD-WA / ID / AN	6,860,782	1,657,217	822,765	2,849,336	5,329,318	476,227	236,435	818,802	1,531,464	0	0	0	
		TOTAL ACCOUNT	90,317,893	26,188,637	11,394,710	28,448,439	66,031,786	10,601,926	3,345,771	4,925,200	18,872,897	4,697,760	715,450	5,413,210	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,328,359	345,752	194,961	3,598,250	4,138,963	99,357	56,025	1,034,014	1,189,396	0	0	0	
		TOTAL ACCOUNT	6,056,810	404,618	194,961	4,021,020	4,620,599	321,710	56,025	1,036,547	1,414,282	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,382,075	1,138,931	308,635	5,934,509	7,382,075	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,406,196	0	0	0	0	2,538,512	366,389	501,295	3,406,196	0	0	0	
99		GD-OR / AS	940,644	0	0	0	0	0	0	0	0	940,644	0	940,644	
8		GD-AA	5,658,240	0	0	0	0	0	0	3,889,248	3,889,248	0	1,768,992	1,768,992	
7		CD-AA	14,873,035	0	0	10,514,492	10,514,492	0	0	3,008,518	3,008,518	0	1,350,025	1,350,025	
9		CD-WA / ID / AN	1,999,732	20,338	753,279	779,735	1,553,352	5,844	216,467	224,069	446,380	0	0	0	
		TOTAL ACCOUNT	34,259,922	1,159,269	1,061,914	17,228,736	19,449,919	2,544,356	582,856	7,623,130	10,750,342	940,644	3,119,017	4,059,661	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,094,573	400,088	15,791	2,678,694	3,094,573	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,498,830	0	0	1,059,598	1,059,598	0	0	303,183	303,183	0	136,049	136,049	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,045,682	400,088	15,791	3,738,292	4,154,171	106,253	0	557,927	664,180	18,586	208,745	227,331	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 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	30,256,491	13,664,685	8,809,578	7,782,228	30,256,491	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,229,186	0	0	0	0	2,508,958	899,639	820,589	4,229,186	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	
		TOTAL ACCOUNT	36,519,700	13,916,427	9,202,026	8,647,073	31,765,526	2,581,300	1,012,415	1,068,655	4,662,370	43,834	47,970	91,804
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,088,920	12,685,777	6,544,118	29,859,025	49,088,920	0	0	0	0	0	0	
99		GD-WA / ID / AN	894,282	0	0	0	0	601,884	290,445	1,953	894,282	0	0	
99		GD-OR / AS	755,773	0	0	0	0	0	0	0	0	755,773	0	
8		GD-AA	255,588	0	0	0	0	0	0	175,681	175,681	0	79,907	
7		CD-AA	83,771,471	0	0	59,222,242	59,222,242	0	0	16,945,293	16,945,293	0	7,603,936	
9		CD-WA / ID / AN	18,952,247	10,365,132	2,882,062	1,474,533	14,721,727	2,978,584	828,206	423,730	4,230,520	0	0	
		TOTAL ACCOUNT	153,718,281	23,050,909	9,426,180	90,555,800	123,032,889	3,580,468	1,118,651	17,546,657	22,245,776	755,773	7,683,843	8,439,616
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	286,435	0	6,846	279,589	286,435	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	691,784	0	0	489,057	489,057	0	0	139,934	139,934	0	62,793	
9		CD-WA / ID / AN	12,080	0	6,659	2,724	9,383	0	1,914	783	2,697	0	0	
		TOTAL ACCOUNT	999,391	0	13,505	771,370	784,875	0	1,914	140,717	142,631	9,092	62,793	71,885
		TOTAL GENERAL PLANT	642,604,021	88,527,574	40,862,054	329,326,960	458,716,588	52,325,713	7,952,090	80,241,793	140,519,596	11,444,371	31,923,466	43,367,837

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,739	319,716	0	11,645,023	11,964,739	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,601,352	319,716	0	16,194,754	16,514,470	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,606,899	2,501,535	0	21,105,364	23,606,899	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	149,307,889	0	0	105,553,212	105,553,212	0	0	30,202,000	30,202,000	0	13,552,677	
9		CD-WA / ID / AN	844,941	128,766	0	527,567	656,333	37,003	0	151,605	188,608	0	0	
		TOTAL ACCOUNT	174,204,253	2,630,301	0	127,186,143	129,816,444	37,003	0	30,659,153	30,696,156	0	13,691,653	13,691,653
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	805,962	0	0	805,962	805,962	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,733,979	0	0	6,174,487	6,174,487	0	0	1,766,709	1,766,709	0	792,783	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	9,539,941	0	0	6,980,449	6,980,449	0	0	1,766,709	1,766,709	0	792,783	792,783
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,633,662	0	0	1,633,662	1,633,662	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,633,662	0	0	1,633,662	1,633,662	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended January 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,168,541	0	0	1,533,050	1,533,050	0	0	438,653	438,653	0	196,838	196,838
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	22,531,498	16,214,764	0	1,533,050	17,747,814	4,148,193	0	438,653	4,586,846	0	196,838	196,838
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	96,899	0	0	96,899	96,899	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	7,362,650	0	0	5,205,025	5,205,025	0	0	1,489,317	1,489,317	0	668,308	668,308
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	7,459,549	0	0	5,301,924	5,301,924	0	0	1,489,317	1,489,317	0	668,308	668,308
	TOTAL		363,323,604	19,164,781	0	248,862,432	268,027,213	5,207,790	771,517	61,416,871	67,396,178	425,951	27,474,262	27,900,213

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended January 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(78,494,503)	(55,491,689)	(15,877,868)	(7,124,946)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(862,619)	(670,065)	(192,554)	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	(82,837,635)	(58,622,303)	(16,774,460)	(7,440,872)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended January 31, 2022
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,025,946	5,025,946	0	0	0	0	5,025,946
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	(728)	(728)	0	0	0	0	(728)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(22)	(22)	0	0	0	0	(22)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	75,669,275	36,918,971	0	112,588,246	66,337,473	32,257,899	9,331,802	4,661,072	0
TOTAL		75,669,275	36,918,971	5,025,196	117,613,442	66,337,473	32,257,899	9,331,802	4,661,072	5,025,196

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%