

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	44,358,161	30,560,703	13,797,458
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>44,358,161</u>	<u>30,560,703</u>	<u>13,797,458</u>
G-APL	Gas Net Adjusted Rate Base	<u>641,646,058</u>	<u>454,304,419</u>	<u>187,341,639</u>
	RATE OF RETURN	<u>6.913%</u>	<u>6.727%</u>	<u>7.365%</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
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2022
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	100.000%	68.330%	31.670%
2	Input	Number of Customers - AMA Percent	02-01-2021 thru 01-31-2022	265,418 100.000%	174,559 65.768%	90,859 34.232%
3	G-OPS	Direct Distribution Operating Expense Percent	02-01-2021 thru 01-31-2022	12,123,472 100.000%	8,760,462 72.260%	3,363,010 27.740%
	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	02-01-2021 thru 01-31-2022	289,519,160 100.000%	194,591,155 67.212%	94,928,005 32.788%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2022
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2022
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2022
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		85,248,538	75,398,647	9,849,891	0
	Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
	Adjustments		0	0	0	0
	Total		142,841,884	121,811,494	21,030,390	0
	Percentage		100.000%	85.277%	14.723%	0.000%
	Direct Labor Accts 580 - 894		56,931,970	47,158,546	9,773,424	0
	Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
	Total		79,323,635	66,079,652	13,243,983	0
	Percentage		100.000%	83.304%	16.696%	0.000%
	Number of Customers at		672,312	405,775	266,537	0
	Percentage		100.000%	60.355%	39.645%	0.000%
	Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
	Percentage		100.000%	81.777%	18.223%	0.000%
	Total Percentages		400.000%	310.713%	89.287%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021	System 274,289,163 100.000%	Washington 184,035,999 67.096%	Idaho 90,253,164 32.904%	
11	Book Depreciation Percent	02-01-2021 thru 01-31-2022	28,708,516 100.000%	20,412,490 71.103%	8,296,026 28.897%	
12	Net Gas Plant (before ADFIT) - AMA Percent	01-01-2021 thru 01-31-2022	764,647,891 100.000%	540,716,017 70.714%	223,931,874 29.286%	
13	G-PLT Net Gas General Plant - AMA Percent	01-01-2021 thru 01-31-2022	96,277,587 100.000%	77,744,433 80.750%	18,533,154 19.250%	
14	Net Allocated Schedule M's - AMA Percent	02-01-2021 thru 01-31-2022	-46,906,159 100.000%	-32,960,641 70.269%	-13,945,518 29.731%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended 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	160,688,577	0	160,688,577	113,434,442	0	113,434,442	47,254,135	0	47,254,135
99 4812XX	Commercial - Firm & Interruptible	72,901,042	0	72,901,042	52,942,071	0	52,942,071	19,958,971	0	19,958,971
99 4813XX	Industrial-Firm	2,758,760	0	2,758,760	1,687,375	0	1,687,375	1,071,385	0	1,071,385
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	348,216	0	348,216	319,599	0	319,599	28,617	0	28,617
99 499XXX	Unbilled Revenue	2,986,022	0	2,986,022	2,496,455	0	2,496,455	489,567	0	489,567
	TOTAL SALES TO ULTIMATE CUSTOMERS	239,682,617	0	239,682,617	170,879,942	0	170,879,942	68,802,675	0	68,802,675
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	67,437,205	0	67,437,205	45,012,874	0	45,012,874	22,424,331	0	22,424,331
4 488000	Miscellaneous Service Revenues	6,648	0	6,648	2,220	0	2,220	4,428	0	4,428
99 4893XX	Transportation Revenues	5,552,186	0	5,552,186	4,950,926	0	4,950,926	601,260	0	601,260
99 493000	Rent from Gas Property	1,000	0	1,000	974	0	974	26	0	26
4 495XXX	Other Gas Revenues	9,319,198	606,321	9,925,519	6,725,679	438,776	7,164,455	2,593,519	167,545	2,761,064
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	82,316,237	606,321	82,922,558	56,692,673	438,776	57,131,449	25,623,564	167,545	25,791,109
	TOTAL GAS REVENUES	321,998,854	606,321	322,605,175	227,572,615	438,776	228,011,391	94,426,239	167,545	94,593,784
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	157,359,083	0	157,359,083	106,328,676	0	106,328,676	51,030,407	0	51,030,407
99 808XXX	Net Natural Gas Storage Transactions	(4,281,074)	0	(4,281,074)	(2,250,122)	0	(2,250,122)	(2,030,952)	0	(2,030,952)
99 811000	Gas Used for Products Extraction	(724,531)	0	(724,531)	(482,689)	0	(482,689)	(241,842)	0	(241,842)
10 813000	Other Gas Expenses	205,190	855,762	1,060,952	205,190	574,182	779,372	0	281,580	281,580
99 813010	Gas Technology Institute (GTI) Expenses	120,232	0	120,232	83,400	0	83,400	36,832	0	36,832
	TOTAL PRODUCTION EXPENSES	152,678,900	855,762	153,534,662	103,884,455	574,182	104,458,637	48,794,445	281,580	49,076,025
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	3,537	3,537	0	2,417	2,417	0	1,120	1,120
1 824000	Other Expenses	0	838,115	838,115	0	572,684	572,684	0	265,431	265,431
1 837000	Other Equipment	0	1,968,865	1,968,865	0	1,345,325	1,345,325	0	623,540	623,540
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,810,517	2,810,517	0	1,920,426	1,920,426	0	890,091	890,091
G-DEPX	Depreciation Expense-Underground Storage	0	692,728	692,728	0	473,341	473,341	0	219,387	219,387
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	256,908	256,908	0	175,545	175,545	0	81,363	81,363
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	949,636	949,636	0	648,886	648,886	0	300,750	300,750
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,760,153	3,760,153	0	2,569,312	2,569,312	0	1,190,841	1,190,841

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	306,531	1,417,473	1,724,004	278,174	1,024,266	1,302,440	28,357	393,207	421,564
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,326,202	984,456	4,310,658	2,251,537	711,368	2,962,905	1,074,665	273,088	1,347,753
3	875000	Measuring & Reg Sta Exp-General	155,245	0	155,245	104,332	0	104,332	50,913	0	50,913
3	876000	Measuring & Reg Sta Exp-Industrial	3,035	0	3,035	2,002	0	2,002	1,033	0	1,033
3	877000	Measuring & Reg Sta Exp-City Gate	98,072	0	98,072	45,438	0	45,438	52,634	0	52,634
3	878000	Meter & House Regulator Expenses	672,373	0	672,373	410,187	0	410,187	262,186	0	262,186
3	879000	Customer Installation Expenses	1,465,853	58,403	1,524,256	950,791	42,202	992,993	515,062	16,201	531,263
3	880000	Other Expenses	1,291,397	428,554	1,719,951	1,040,760	309,673	1,350,433	250,637	118,881	369,518
3	881000	Rents	0	1,600	1,600	0	1,156	1,156	0	444	444
		MAINTENANCE									
3	885000	Supervision & Engineering	40,620	3,335	43,955	9,313	2,410	11,723	31,307	925	32,232
3	887000	Mains	1,101,882	0	1,101,882	911,472	0	911,472	190,410	0	190,410
3	889000	Measuring & Reg Sta Exp-General	229,719	40,419	270,138	180,168	29,207	209,375	49,551	11,212	60,763
3	890000	Measuring & Reg Sta Exp-Industrial	16,520	2,653	19,173	9,109	1,917	11,026	7,411	736	8,147
3	891000	Measuring & Reg Sta Exp-City Gate	84,423	9,459	93,882	39,364	6,835	46,199	45,059	2,624	47,683
3	892000	Services	1,919,821	0	1,919,821	1,631,192	0	1,631,192	288,629	0	288,629
3	893000	Meters & House Regulators	1,410,848	671,357	2,082,205	896,431	485,123	1,381,554	514,417	186,234	700,651
3	894000	Other Equipment	932	182,134	183,066	194	131,610	131,804	738	50,524	51,262
		TOTAL DISTRIBUTION OPERATING EXP	12,123,473	3,799,843	15,923,316	8,760,464	2,745,767	11,506,231	3,363,009	1,054,076	4,417,085
G-DEPX		Depreciation Expense-Distribution	21,226,556	57,414	21,283,970	14,687,850	38,589	14,726,439	6,538,706	18,825	6,557,531
G-OTX		Taxes Other Than FIT	18,684,206	0	18,684,206	15,867,171	0	15,867,171	2,817,035	0	2,817,035
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	39,910,762	57,414	39,968,176	30,555,021	38,589	30,593,610	9,355,741	18,825	9,374,566
		TOTAL DISTRIBUTION EXPENSES	52,034,235	3,857,257	55,891,492	39,315,485	2,784,356	42,099,841	12,718,750	1,072,901	13,791,651

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For Twelve Months 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	111,428	111,428	0	73,284	73,284	0	38,144	38,144
2	902000	Meter Reading Expenses	431,992	75,379	507,371	313,080	49,575	362,655	118,912	25,804	144,716
2	903XXX	Customer Records & Collection Expenses	370,769	4,407,309	4,778,078	173,663	2,898,599	3,072,262	197,106	1,508,710	1,705,816
2	904000	Uncollectible Accounts	1,363,420	0	1,363,420	1,552,187	0	1,552,187	(188,767)	0	(188,767)
2	905000	Misc Customer Accounts	0	58,256	58,256	0	38,314	38,314	0	19,942	19,942
TOTAL CUSTOMER ACCOUNTS EXPENSES		2,166,181	4,652,372	6,818,553	2,038,930	3,059,772	5,098,702	127,251	1,592,600	1,719,851	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,632,962	50,623	10,683,585	9,120,945	33,294	9,154,239	1,512,017	17,329	1,529,346
2	909000	Advertising	49,326	371,401	420,727	41,004	244,263	285,267	8,322	127,138	135,460
2	910000	Misc Customer Service & Info Exp	0	210,653	210,653	0	138,542	138,542	0	72,111	72,111
TOTAL CUSTOMER SERVICE & INFO EXP		10,682,288	632,677	11,314,965	9,161,949	416,099	9,578,048	1,520,339	216,578	1,736,917	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	107,530	9,353,859	9,461,389	75,535	6,769,107	6,844,642	31,995	2,584,752	2,616,747
4	921000	Office Supplies & Expenses	692	1,254,527	1,255,219	692	907,864	908,556	0	346,663	346,663
4	922000	Admin. Expenses Transferred - Credit	0	(17,938)	(17,938)	0	(12,981)	(12,981)	0	(4,957)	(4,957)
4	923000	Outside Services Employed	121,813	3,412,622	3,534,435	74,379	2,469,612	2,543,991	47,434	943,010	990,444
4	924000	Property Insurance Premium	0	492,005	492,005	0	356,049	356,049	0	135,956	135,956
4	925XXX	Injuries and Damages	19,573	1,311,641	1,331,214	14,634	949,195	963,829	4,939	362,446	367,385
4	926XXX	Employee Pensions and Benefits	1,991,616	5,079,184	7,070,800	1,502,968	3,675,653	5,178,621	488,648	1,403,531	1,892,179
4	928000	Regulatory Commission Expenses	724,871	203,912	928,783	538,081	147,565	685,646	186,790	56,347	243,137
4	930000	Miscellaneous General Expenses	32,821	1,247,513	1,280,334	25,012	902,788	927,800	7,809	344,725	352,534
4	931000	Rents	0	131,243	131,243	0	94,977	94,977	0	36,266	36,266
4	935000	Maintenance of General Plant	649,687	3,160,156	3,809,843	559,578	2,286,910	2,846,488	90,109	873,246	963,355
TOTAL ADMIN & GEN OPERATING EXP		3,648,603	25,628,724	29,277,327	2,790,879	18,546,739	21,337,618	857,724	7,081,985	7,939,709	

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months 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	1,759,515	4,972,304	6,731,819	1,614,403	3,598,307	5,212,710	145,112	1,373,997	1,519,109
G-AMTX Amortization Expense - General Plant - 303000	39,598	86,096	125,694	24,850	62,305	87,155	14,748	23,791	38,539
G-AMTX Amortization Expense - Misc IT Intangible Plant - 3	832,696	8,659,172	9,491,868	832,700	6,266,383	7,099,083	(4)	2,392,789	2,392,785
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	284,538	0	284,538	0	0	0	284,538	0	284,538
99 407306 Regulatory Debit - AMI Amortization	312,922	0	312,922	312,922	0	312,922	0	0	0
99 407307 Regulatory Debit - Existing Meters Deferral Amorti	119,135	0	119,135	119,135	0	119,135	0	0	0
99 407311 Regulatory Debit - AFUDC Amortization	52,605	218,134	270,739	40,586	154,251	194,837	12,019	63,883	75,902
99 407314 Regulatory Debit - FISERVE Amortization	626,038	0	626,038	560,065	0	560,065	65,973	0	65,973
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	106,477	0	106,477	106,477	0	106,477	0	0	0
99 407335 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347 COVID-19 Deferred Costs	307,658	0	307,658	224,329	0	224,329	83,329	0	83,329
99 407368 Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407407 Reg. Credits-Amortization Depreciation Benefit	(408,769)	0	(408,769)	0	0	0	(408,769)	0	(408,769)
99 407414 Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407419 Amortization AFUDC Equity Tax Credit	(436,205)	0	(436,205)	(256,937)	0	(256,937)	(179,268)	0	(179,268)
99 407425 WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436 Regulatory Deferral - AMI	(2,210,531)	0	(2,210,531)	(2,210,531)	0	(2,210,531)	0	0	0
99 407447 Regulatory Deferral - COVID-19	(706,414)	0	(706,414)	(1,095,226)	0	(1,095,226)	388,812	0	388,812
99 407468 Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493 Amortization - 2015 Remand Refund	(680,631)	0	(680,631)	(680,631)	0	(680,631)	0	0	0
G-OTX Taxes Other Than FIT--A&G	521,883	1,209,093	1,730,976	383,097	874,984	1,258,081	138,786	334,109	472,895
TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,721,046	15,144,799	17,865,845	2,109,882	10,956,230	13,066,112	611,164	4,188,569	4,799,733
TOTAL ADMIN & GENERAL EXPENSES	6,369,649	40,773,523	47,143,172	4,900,761	29,502,969	34,403,730	1,468,888	11,270,554	12,739,442
TOTAL EXPENSES BEFORE FIT	223,931,253	54,531,744	278,462,997	159,301,580	38,906,690	198,208,270	64,629,673	15,625,054	80,254,727
NET OPERATING INCOME (LOSS) BEFORE FIT			44,142,178			29,803,121			14,339,057
G-FIT FEDERAL INCOME TAX			(4,330,708)			(2,820,591)			(1,510,117)
G-FIT DEFERRED FEDERAL INCOME TAX			4,114,725			2,063,009			2,051,716
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			44,358,161			30,560,703			13,797,458

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers - AMA	100.000%	65.768%	34.232%
G-ALL 3	Direct Distribution Operating Expense	100.000%	72.260%	27.740%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL 10	Actual Annual Throughput	100.000%	67.096%	32.904%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended 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	87,607	528,042	615,649	87,607	382,128	469,735	0	145,914	145,914
4	495028	Deferred Exchange Reservation	5,437,500	0	5,437,500	3,608,053	0	3,608,053	1,829,447	0	1,829,447
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	(640,257)	0	(640,257)	(640,257)	0	(640,257)	0	0	0
4	495328	Residential Decoupling Deferral	2,883,698	0	2,883,698	2,871,868	0	2,871,868	11,830	0	11,830
4	495329	Amortization Res Decoupling Deferral	113,669	0	113,669	(315,932)	0	(315,932)	429,601	0	429,601
4	495338	Non-Res Decoupling Deferred Rev	1,633,430	0	1,633,430	1,465,536	0	1,465,536	167,894	0	167,894
4	495339	Amortization Non-Res Decoupling	(196,450)	0	(196,450)	(351,197)	0	(351,197)	154,747	0	154,747
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	9,319,197	606,321	9,925,518	6,725,678	438,776	7,164,454	2,593,519	167,545	2,761,064

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended 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
6	804000	Gas Purchases	154,283,399	0	154,283,399	102,859,340	0	102,859,340	51,424,059	0	51,424,059
1	804001	Pipeline Demand Costs	26,859,381	0	26,859,381	18,448,742	0	18,448,742	8,410,639	0	8,410,639
1	804002	Transport Variable Charges	285,541	0	285,541	195,971	0	195,971	89,570	0	89,570
6	804010	Gas Costs - Fixed Hedge	29,580	0	29,580	15,603	0	15,603	13,977	0	13,977
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	391,728	0	391,728	260,800	0	260,800	130,928	0	130,928
6	804018	Merchandise Processing Fee	116,927	0	116,927	77,463	0	77,463	39,464	0	39,464
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	(18,247,584)	0	(18,247,584)	(12,182,837)	0	(12,182,837)	(6,064,747)	0	(6,064,747)
6	804700	Gas Costs - Offsystem Bookout	255,936	0	255,936	172,487	0	172,487	83,449	0	83,449
6	804711	Gas Costs - Offsystem Bookout Offset	(255,936)	0	(255,936)	(172,487)	0	(172,487)	(83,449)	0	(83,449)
6	804730	Gas Costs - Intracompany LDC Gas	14,493,316	0	14,493,316	9,575,565	0	9,575,565	4,917,751	0	4,917,751
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	673,103	0	673,103	1,465,226	0	1,465,226	(792,123)	0	(792,123)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(21,526,308)	0	(21,526,308)	(14,387,197)	0	(14,387,197)	(7,139,111)	0	(7,139,111)
		TOTAL PURCHASED GAS COSTS	157,359,083	0	157,359,083	106,328,676	0	106,328,676	51,030,407	0	51,030,407

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	67.212%	32.788%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended 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	150,436	50,623	201,059	91,686	33,294	124,980	58,750	17,329	76,079
99	908600	Public Purpose Tariff Rider Expense Offset	10,327,417	0	10,327,417	8,877,874	0	8,877,874	1,449,543	0	1,449,543
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	30,899	0	30,899	27,175	0	27,175	3,724	0	3,724
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,632,962	50,623	10,683,585	9,120,945	33,294	9,154,239	1,512,017	17,329	1,529,346

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.768%	34.232%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended 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	641,646,058	454,304,419	187,341,639
	Interest Deduction for FIT Calculation	16,384,971	11,598,392	4,786,579
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12A
For Twelve Months Ended 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	322,605,175	228,011,391	94,593,784
G-OPS	Operating & Maintenance Expense	219,679,340	153,899,662	65,779,678
G-OPS	Book Deprec/Amort and Reg Amortizations	38,111,567	27,007,811	11,103,756
G-OTX	Taxes Other than FIT	20,672,090	17,300,797	3,371,293
	Net Operating Income Before FIT	44,142,178	29,803,121	14,339,057
G-INT	Less: Interest Expense	16,384,971	11,598,392	4,786,579
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,965)	0	(4,965)
G-SCM	Schedule M Adjustments	(48,374,664)	(31,636,117)	(16,738,547)
	Taxable Net Operating Income	(20,622,422)	(13,431,388)	(7,191,034)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,330,708)	(2,820,591)	(1,510,117)
G-DTE	Deferred FIT	7,847,464	5,268,080	2,579,384
G-DTE	Customer Tax Credit Amortization	(3,732,739)	(3,205,071)	(527,668)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(215,983)	(757,582)	541,599
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended January 31, 2022
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	23,858,365	14,467,713	38,326,078	17,159,803	10,438,925	27,598,728	6,698,562	4,028,788	10,727,350
12	997001	Contributions In Aid of Construction	0	1,401,198	1,401,198	0	990,843	990,843	0	410,355	410,355
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	640,354	640,354	0	452,820	452,820	0	187,534	187,534
99	997010	Deferred Gas Credit and Refunds	(20,853,205)	187,500	(20,665,705)	(12,921,971)	132,589	(12,789,382)	(7,931,234)	54,911	(7,876,323)
12	997016	Redemption Expense Amortization	0	78,518	78,518	0	55,523	55,523	0	22,995	22,995
99	997018	DSM Tariff Rider	(1,971,327)	0	(1,971,327)	(954,254)	0	(954,254)	(1,017,073)	0	(1,017,073)
12	997020	FAS87 Current Pension Accrual	0	(3,014,175)	(3,014,175)	0	(2,131,444)	(2,131,444)	0	(882,731)	(882,731)
12	997027	Customer Uncollectibles	485,100	(944,641)	(459,541)	609,188	(667,993)	(58,805)	(124,088)	(276,648)	(400,736)
99	997031	Decoupling Mechanism	(3,794,090)	0	(3,794,090)	(3,030,018)	0	(3,030,018)	(764,072)	0	(764,072)
12	997032	Interest Rate Swaps	0	(2,629,612)	(2,629,612)	0	(1,859,504)	(1,859,504)	0	(770,108)	(770,108)
12	997035	Leases	0	16,552	16,552	0	11,978	11,978	0	4,574	4,574
12	997048	AFUDC	0	(241,302)	(241,302)	0	(170,634)	(170,634)	0	(70,668)	(70,668)
12	997049	Tax Depreciation	0	(37,464,167)	(37,464,167)	0	(26,492,411)	(26,492,411)	0	(10,971,756)	(10,971,756)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	634,363	0	634,363	630,639	0	630,639	3,724	0	3,724
12	997080	Book Transportation Depreciation	0	2,854,794	2,854,794	0	2,018,739	2,018,739	0	836,055	836,055
12	997081	Deferred Compensation	0	(93,773)	(93,773)	0	(66,311)	(66,311)	0	(27,462)	(27,462)
4	997082	Meal Disallowances	0	4,874	4,874	0	3,527	3,527	0	1,347	1,347
12	997083	Paid Time Off	0	63,449	63,449	0	44,867	44,867	0	18,582	18,582
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	(10,400,000)	(10,400,000)	0	(7,354,256)	(7,354,256)	0	(3,045,744)	(3,045,744)
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	(1,671,997)	0	(1,671,997)	(1,671,997)	0	(1,671,997)	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	626,038	0	626,038	560,065	0	560,065	65,973	0	65,973
12	997111	Capitalized Transportation	0	(67,034)	(67,034)	0	(47,402)	(47,402)	0	(19,632)	(19,632)
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	116,258	116,258	0	82,211	82,211	0	34,047	34,047
12	997115	AFUDC Equity DFIR Deferral	(370,316)	0	(370,316)	(256,937)	0	(256,937)	(113,379)	0	(113,379)
12	997118	Depreciation Study Deferral	(83,583)	0	(83,583)	0	0	0	(83,583)	0	(83,583)
12	997119	AFUDC Tax CPI	0	761,852	761,852	0	538,736	538,736	0	223,116	223,116
12	997120	Transportation Tax Disallowance	0	25,526	25,526	0	18,050	18,050	0	7,476	7,476
12	997125	COVID-19	(462,496)	0	(462,496)	(934,637)	0	(934,637)	472,141	0	472,141
12	997126	Prepaid Expenses	0	(8,905)	(8,905)	0	(6,297)	(6,297)	0	(2,608)	(2,608)
12	997127	CARES Act SS Deferral	0	(424,793)	(424,793)	0	(300,388)	(300,388)	0	(124,405)	(124,405)
12	997128	Meters Expensed	0	(7,061,346)	(7,061,346)	0	(4,993,360)	(4,993,360)	0	(2,067,986)	(2,067,986)
12	997129	Mixed Service Costs (IDD#5)	0	(5,174,999)	(5,174,999)	0	(3,659,449)	(3,659,449)	0	(1,515,550)	(1,515,550)
		TOTAL SCHEDULE M ADJUSTMENTS	(1,468,505)	(46,906,159)	(48,374,664)	1,324,524	(32,960,641)	(31,636,117)	(2,793,029)	(13,945,518)	(16,738,547)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers - AMA	100.000%	65.768%	34.232%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	67.212%	32.788%
G-ALL	11	Book Depreciation	100.000%	71.103%	28.897%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.714%	29.286%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended 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	4,393,262	3,106,651	1,286,611
99	410100	Deferred Federal Income Tax Exp	5,891,368	4,042,000	1,849,368
		SUBTOTAL	10,284,630	7,148,651	3,135,979
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,795,537)	(1,976,836)	(818,701)
99	411100	Deferred Federal Income Tax Exp	(807,191)	(716,931)	(90,260)
		SUBTOTAL	(3,602,728)	(2,693,767)	(908,961)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,165,562	813,196	352,366
		SUBTOTAL	1,165,562	813,196	352,366
		Total Deferred Federal Income Tax Expense	7,847,464	5,268,080	2,579,384
99	411193	Customer Tax Credit Amortization	(3,732,739)	(3,205,071)	(527,668)
		SUBTOTAL	(3,732,739)	(3,205,071)	(527,668)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.714%	29.286%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended 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	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	6,550,856	0	6,550,856	6,550,856	0	6,550,856	0	0	0
99	408120	Municipal Occupation & License Tax	7,192,806	0	7,192,806	5,995,842	0	5,995,842	1,196,964	0	1,196,964
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	4,945,173	0	4,945,173	3,320,253	0	3,320,253	1,624,920	0	1,624,920
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	(4,975)	0	(4,975)	0	0	0	(4,975)	0	(4,975)
		TOTAL DISTRIBUTION TAX	18,684,206	0	18,684,206	15,867,171	0	15,867,171	2,817,035	0	2,817,035
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	521,883	1,209,093	1,730,976	383,097	874,984	1,258,081	138,786	334,109	472,895
		TOTAL A&G TAX	521,883	1,209,093	1,730,976	383,097	874,984	1,258,081	138,786	334,109	472,895
		TOTAL TAXES OTHER THAN FIT	19,206,089	1,466,001	20,672,090	16,250,268	1,050,529	17,300,797	2,955,821	415,472	3,371,293

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 January 31, 2022
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

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)	1,794,114	1,302,019	3,096,133	1,022,226	942,232	1,964,458	771,888	359,787	1,131,675
4	3031XX	Misc Intangible IT Plant (3031XX)	4,149,445	57,577,628	61,727,073	4,149,591	41,667,203	45,816,794	(146)	15,910,425	15,910,279
TOTAL INTANGIBLE PLANT			5,943,559	58,879,647	64,823,206	5,171,817	42,609,435	47,781,252	771,742	16,270,212	17,041,954
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	2,272,002	2,272,002	0	1,552,459	1,552,459	0	719,543	719,543
1	352XXX	Wells	0	22,904,724	22,904,724	0	15,650,798	15,650,798	0	7,253,926	7,253,926
1	353000	Lines	0	2,059,324	2,059,324	0	1,407,136	1,407,136	0	652,188	652,188
1	354000	Compressor Station Equipment	0	14,787,754	14,787,754	0	10,104,472	10,104,472	0	4,683,282	4,683,282
1	355000	Measuring & Regulating Equipment	0	1,396,493	1,396,493	0	954,224	954,224	0	442,269	442,269
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,410,228	2,410,228	0	1,646,909	1,646,909	0	763,319	763,319
TOTAL UNDERGROUND STORAGE PLANT			0	47,667,671	47,667,671	0	32,604,128	32,604,128	0	15,063,543	15,063,543
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	631,243	0	631,243	486,133	0	486,133	145,110	0	145,110
6	375000	Structures & Improvements	1,519,762	0	1,519,762	873,268	0	873,268	646,494	0	646,494
6	376000	Mains	422,893,018	2,518,366	425,411,384	281,183,488	1,692,644	282,876,132	141,709,530	825,722	142,535,252
6	378000	Measuring & Reg Station Equip-General	7,015,444	0	7,015,444	4,518,795	0	4,518,795	2,496,649	0	2,496,649
6	379000	Measuring & Reg Station Equip-City Gate	6,458,045	0	6,458,045	1,885,439	0	1,885,439	4,572,606	0	4,572,606
6	380000	Services	309,630,618	0	309,630,618	212,619,876	0	212,619,876	97,010,742	0	97,010,742
6	381XXX	Meters	109,351,178	0	109,351,178	77,495,927	0	77,495,927	31,855,251	0	31,855,251
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	3,999,537	0	3,999,537	2,955,769	0	2,955,769	1,043,768	0	1,043,768
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			861,587,440	2,518,366	864,105,806	582,082,620	1,692,644	583,775,264	279,504,820	825,722	280,330,542
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,369,048	2,560,334	5,929,382	3,271,451	1,852,837	5,124,288	97,597	707,497	805,094
4	390XXX	Structures & Improvements	30,273,961	28,258,592	58,532,553	28,551,868	20,449,895	49,001,763	1,722,093	7,808,697	9,530,790
4	391XXX	Office Furniture & Equipment	1,418,963	16,118,673	17,537,636	1,416,829	11,664,600	13,081,429	2,134	4,454,073	4,456,207
4	392XXX	Transportation Equipment	13,562,583	4,971,604	18,534,187	10,441,144	3,597,801	14,038,945	3,121,439	1,373,803	4,495,242
4	393000	Stores Equipment	320,493	1,031,648	1,352,141	266,222	746,573	1,012,795	54,271	285,075	339,346
4	394000	Tools, Shop & Garage Equipment	2,976,498	7,336,928	10,313,426	2,419,388	5,309,515	7,728,903	557,110	2,027,413	2,584,523
4	395XXX	Laboratory Equipment	106,025	546,271	652,296	106,025	395,320	501,345	0	150,951	150,951
4	396XXX	Power Operated Equipment	3,668,732	1,067,625	4,736,357	2,656,317	772,608	3,428,925	1,012,415	295,017	1,307,432
4	397XXX	Communications Equipment	4,626,371	16,697,004	21,323,375	3,467,610	12,083,121	15,550,731	1,158,761	4,613,883	5,772,644
4	398000	Miscellaneous Equipment	1,914	139,289	141,203	0	100,799	100,799	1,914	38,490	40,404
TOTAL GENERAL PLANT			60,324,588	78,727,968	139,052,556	52,596,854	56,973,069	109,569,923	7,727,734	21,754,899	29,482,633

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	927,855,587	187,793,652	1,115,649,239	639,851,291	133,879,276	773,730,567	288,004,296	53,914,376	341,918,672
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,193,467)	(18,193,467)	0	(12,431,596)	(12,431,596)	0	(5,761,871)	(5,761,871)
G-ADEP		Distribution Plant	(258,335,447)	(1,942,016)	(260,277,463)	(165,300,977)	(1,305,268)	(166,606,245)	(93,034,470)	(636,748)	(93,671,218)
G-ADEP		General Plant	(17,424,689)	(25,350,280)	(42,774,969)	(13,480,253)	(18,345,237)	(31,825,490)	(3,944,436)	(7,005,043)	(10,949,479)
		TOTAL ACCUMULATED DEPRECIATION	(275,760,136)	(45,485,763)	(321,245,899)	(178,781,230)	(32,082,101)	(210,863,331)	(96,978,906)	(13,403,662)	(110,382,568)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(419,079)	(929,419)	(1,348,498)	(280,301)	(672,593)	(952,894)	(138,778)	(256,826)	(395,604)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,319,827)	(26,087,118)	(28,406,945)	(2,319,855)	(18,878,465)	(21,198,320)	28	(7,208,653)	(7,208,625)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(2,738,906)	(27,016,537)	(29,755,443)	(2,600,156)	(19,551,058)	(22,151,214)	(138,750)	(7,465,479)	(7,604,229)
		TOTAL ACCUMULATED DEPR/AMORT	(278,499,042)	(72,502,300)	(351,001,342)	(181,381,386)	(51,633,159)	(233,014,545)	(97,117,656)	(20,869,141)	(117,986,797)
		NET GAS UTILITY PLANT before DFIT	649,356,545	115,291,352	764,647,897	458,469,905	82,246,117	540,716,022	190,886,640	33,045,235	223,931,875
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(109,769,694)	(109,769,694)	0	(77,622,541)	(77,622,541)	0	(32,147,153)	(32,147,153)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(16,774,386)	(16,774,386)	0	(12,135,991)	(12,135,991)	0	(4,638,395)	(4,638,395)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(713,588)	(713,588)	0	(516,402)	(516,402)	0	(197,186)	(197,186)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	48,239	48,239	0	34,909	34,909	0	13,330	13,330
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(286,950)	(286,950)	0	(202,914)	(202,914)	0	(84,036)	(84,036)
		TOTAL ACCUMULATED DFIT	0	(127,496,379)	(127,496,379)	0	(90,442,939)	(90,442,939)	0	(37,053,440)	(37,053,440)
		NET GAS UTILITY PLANT	649,356,545	(12,205,027)	637,151,518	458,469,905	(8,196,822)	450,273,083	190,886,640	(4,008,205)	186,878,435

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%	67.212%	32.788%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.714%	29.286%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	649,356,545	(12,205,027)	637,151,518	458,469,905	(8,196,822)	450,273,083	190,886,640	(4,008,205)	186,878,435
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(2,501,470)	0	(2,501,470)	(2,501,470)	0	(2,501,470)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,317,128	2,476,954	3,794,082	895,535	1,792,497	2,688,032	421,593	684,457	1,106,050
4	182318	Accumulated Amortization - AFUDC	(225,943)	(662,917)	(888,860)	(158,712)	(479,658)	(638,370)	(67,231)	(183,259)	(250,490)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,916,036	3,916,036	0	1,815,028	1,815,028
1	164100	Gas Inventory--Jackson Prairie	0	14,035,715	14,035,715	0	9,590,604	9,590,604	0	4,445,111	4,445,111
1	164115	Gas Inventory--Clay Basin	0	94,152	94,152	0	68,135	68,135	0	26,017	26,017
4	252000	Customer Advances	0	10	10	0	7	7	0	3	3
99	254393	Regulatory Liability-Customer Tax Credit	(31,330,352)	0	(31,330,352)	(21,842,262)	0	(21,842,262)	(9,488,090)	0	(9,488,090)
99	190393	ADFIT-Customer Tax Credit	6,579,374	0	6,579,374	4,586,875	0	4,586,875	1,992,499	0	1,992,499
99	235199	Customer Deposits	(34,432)	0	(34,432)	(34,432)	0	(34,432)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	7,352,463	0	7,352,463	7,352,463	0	7,352,463	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,544,017)	0	(1,544,017)	(1,544,017)	0	(1,544,017)	0	0	0
C-WKC		Working Capital	3,206,811	0	3,206,811	2,389,735	0	2,389,735	817,076	0	817,076
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(17,180,438)	21,674,978	4,494,540	(10,856,285)	14,887,621	4,031,336	(6,324,153)	6,787,357	463,204
		NET RATE BASE	632,176,107	9,469,951	641,646,058	447,613,620	6,690,799	454,304,419	184,562,487	2,779,152	187,341,639

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended 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)	3,211,436	3,211,436												
Steam (ED-ID)	4,374,324	4,374,324												
Steam (ED-WA)	11,735,330	11,735,330												
Hydro (ED-AN)	14,672,952	14,672,952												
Other (ED-AN)	10,667,844	10,667,844												
Total Electric Production	44,661,886	44,661,886												
Electric Transmission														
ED-AN	17,732,289	17,732,289												
ED-ID	693,903	693,903												
ED-WA	515,389	515,389												
Total Electric Transmission	18,941,581	18,941,581												
Electric Distribution														
ED-AN	84,019	84,019												
ED-ID	18,384,586	18,384,586												
ED-WA	35,078,705	35,078,705												
Total Electric Distribution	53,547,310	53,547,310												
Gas Underground Storage														
1 GD-AN	692,728		692,728			692,728	692,728		473,341	473,341		219,387	219,387	
GD-OR	122,553			122,553										
Total Gas Underground Storage	815,281		692,728	122,553		692,728	692,728		473,341	473,341		219,387	219,387	
Gas Distribution														
6 GD-AN	57,414		57,414			57,414	57,414		38,589	38,589		18,825	18,825	
GD-ID	6,538,706		6,538,706			6,538,706	6,538,706				6,538,706		6,538,706	
GD-WA	14,687,850		14,687,850			14,687,850	14,687,850	14,687,850		14,687,850				
GD-OR	9,786,880			9,786,880										
Total Gas Distribution	31,070,850		21,283,970	9,786,880		21,226,556	21,283,970	14,687,850	38,589	14,726,439	6,538,706	18,825	6,557,531	
General Plant														
ED-AN	2,875,916	2,875,916												
ED-ID	501,387	501,387												
ED-WA	1,083,804	1,083,804												
7,4 CD-AA	22,457,264	15,876,163	4,542,655	2,038,446		4,542,655	4,542,655		3,287,383	3,287,383		1,255,272	1,255,272	
9,4 CD-AN	636,155	494,152	142,003			142,003	142,003		102,763	102,763		39,240	39,240	
9 CD-ID	474,639	368,690	105,949			105,949	105,949				105,949		105,949	
9 CD-WA	2,272,014	1,764,855	507,159			507,159	507,159	507,159		507,159				
8,4 GD-AA	372,591		256,104	116,487		256,104	256,104		185,335	185,335		70,769	70,769	
4 GD-AN	31,542		31,542			31,542	31,542		22,826	22,826		8,716	8,716	
GD-ID	39,163		39,163			39,163	39,163				39,163		39,163	
GD-WA	1,107,244		1,107,244			1,107,244	1,107,244	1,107,244		1,107,244				
GD-OR	205,281			205,281										
Total General Plant	32,057,000	22,964,967	6,731,819	2,360,214		1,759,515	4,972,304	6,731,819	1,614,403	3,598,307	5,212,710	145,112	1,373,997	1,519,109
Total Depreciation Expense	181,093,908	140,115,744	28,708,517	12,269,647		22,986,071	5,722,446	28,708,517	16,302,253	4,110,237	20,412,490	6,683,818	1,612,209	8,296,027

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	67.212%	32.788%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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	913,840	913,840											
Misc Intangible Plt (303000)	ED-AN	255,849	255,849											
Total Production/Transmission		1,169,689	1,169,689											
Distribution														
Franchises (302000)	ED-WA	112,265	112,265											
Misc Intangible Plt (303000)	ED-WA	5,866	5,866											
Total Distribution		118,131	118,131											
General Plant - 303000														
7,4	CD-AA	414,891	293,307	83,924	37,660		83,924	83,924		60,733	60,733		23,191	23,191
9,4	CD-AN	9,729	7,557	2,172			2,172	2,172		1,572	1,572		600	600
	GD-ID	14,748		14,748			14,748	14,748				14,748		14,748
	GD-WA	24,850		24,850			24,850	24,850	24,850		24,850			
	GD-OR	7,737			7,737									
Total General Plant - 303000		471,955	300,864	125,694	45,397	39,598	86,096	125,694	24,850	62,305	87,155	14,748	23,791	38,539
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	42,361,718	29,947,617	8,568,928	3,845,173		8,568,928	8,568,928		6,201,076	6,201,076		2,367,852	2,367,852
9,4	CD-AN	139,719	108,531	31,188			31,188	31,188		22,570	22,570		8,618	8,618
9,4	CD-ID	(18)	(14)	(4)			(4)	(4)				(4)		(4)
9,4	CD-WA	3,730,402	2,897,702	832,700			832,700	832,700	832,700		832,700			0
	ED-AN	4,280,715	4,280,715											
	ED-ID	(18)	(18)											
	ED-WA	738,267	738,267											
8,4	GD-AA	85,917		59,056	26,861		59,056	59,056		42,737	42,737		16,319	16,319
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX		51,336,702	37,972,800	9,491,868	3,872,034	832,696	8,659,172	9,491,868	832,700	6,266,383	7,099,083	(4)	2,392,789	2,392,785
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	424,066	424,066											
	GD-OR	0			0									
Total General Plant- 390200, 396200		424,066	424,066	0	0		0	0		0	0		0	0
Total Amortization Expense		53,520,543	39,985,550	9,617,562	3,917,431	872,294	8,745,268	9,617,562	857,550	6,328,688	7,186,238	14,744	2,416,580	2,431,324

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended 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)	(73,763,356)	(73,763,356)												
Steam (ED-ID)	(91,952,961)	(91,952,961)												
Steam (ED-WA)	(173,991,138)	(173,991,138)												
Hydro (ED-AN)	(167,145,036)	(167,145,036)												
Other (ED-AN)	(154,895,098)	(154,895,098)												
Total Electric Production	(661,747,589)	(661,747,589)												
Electric Transmission														
ED-AN	(220,464,639)	(220,464,639)												
ED-ID	(10,102,283)	(10,102,283)												
ED-WA	(16,013,608)	(16,013,608)												
Total Electric Transmission	(246,580,530)	(246,580,530)												
Electric Distribution														
ED-AN	(375,699)	(375,699)												
ED-ID	(255,012,197)	(255,012,197)												
ED-WA	(401,656,940)	(401,656,940)												
Total Electric Distribution	(657,044,836)	(657,044,836)												
Gas Underground Storage														
1 GD-AN	(18,193,467)		(18,193,467)			(18,193,467)	(18,193,467)		(12,431,596)	(12,431,596)		(5,761,871)	(5,761,871)	
GD-OR	(1,466,096)			(1,466,096)										
Total Gas Underground Storage	(19,659,563)		(18,193,467)	(1,466,096)		(18,193,467)	(18,193,467)		(12,431,596)	(12,431,596)		(5,761,871)	(5,761,871)	
Gas Distribution														
6 GD-AN	(1,942,016)		(1,942,016)			(1,942,016)	(1,942,016)		(1,305,268)	(1,305,268)		(636,748)	(636,748)	
GD-ID	(93,034,470)		(93,034,470)			(93,034,470)	(93,034,470)				(93,034,470)		(93,034,470)	
GD-WA	(165,300,977)		(165,300,977)			(165,300,977)	(165,300,977)	(165,300,977)		(165,300,977)				
GD-OR	(128,665,368)			(128,665,368)										
Total Gas Distribution	(388,942,831)		(260,277,463)	(128,665,368)		(258,335,447)	(1,942,016)	(260,277,463)	(165,300,977)	(1,305,268)	(166,606,245)	(93,034,470)	(636,748)	(93,671,218)
General Plant														
ED-AN	(36,839,628)	(36,839,628)												
ED-ID	(12,412,898)	(12,412,898)												
ED-WA	(23,033,894)	(23,033,894)												
7.4 CD-AA	(90,987,538)	(64,323,640)	(18,404,959)	(8,258,939)		(18,404,959)	(18,404,959)		(13,319,117)	(13,319,117)		(5,085,842)	(5,085,842)	
9.4 CD-AN	(7,944,775)	(6,171,342)	(1,773,433)			(1,773,433)	(1,773,433)		(1,283,380)	(1,283,380)		(490,053)	(490,053)	
9 CD-ID	(6,941,279)	(5,391,847)	(1,549,432)			(1,549,432)	(1,549,432)				(1,549,432)		(1,549,432)	
9 CD-WA	(8,968,035)	(6,966,190)	(2,001,845)			(2,001,845)	(2,001,845)	(2,001,845)		(2,001,845)				
8.4 GD-AA	(2,129,533)		(1,463,756)	(665,777)		(1,463,756)	(1,463,756)		(1,059,276)	(1,059,276)		(404,480)	(404,480)	
4 GD-AN	(3,708,132)		(3,708,132)			(3,708,132)	(3,708,132)		(2,683,464)	(2,683,464)		(1,024,668)	(1,024,668)	
GD-ID	(2,395,004)		(2,395,004)			(2,395,004)	(2,395,004)				(2,395,004)		(2,395,004)	
GD-WA	(11,478,408)		(11,478,408)			(11,478,408)	(11,478,408)	(11,478,408)		(11,478,408)				
GD-OR	(5,305,143)			(5,305,143)										
Total General Plant	(212,144,267)	(155,139,439)	(42,774,969)	(14,229,859)		(17,424,689)	(25,350,280)	(42,774,969)	(13,480,253)	(18,345,237)	(31,825,490)	(3,944,436)	(7,005,043)	(10,949,479)
Total Accumulated Depreciation	(2,186,119,616)	(1,720,512,394)	(321,245,899)	(144,361,323)		(275,760,136)	(45,485,763)	(321,245,899)	(178,781,230)	(32,082,101)	(210,863,331)	(96,978,906)	(13,403,662)	(110,382,568)

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	67.212%	32.788%

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

Report ID:
G-AAMT-12A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(14,350,688)	(14,350,688)											
Misc Intangible Plt (303000)	ED-AN	(2,449,296)	(2,449,296)											
Total Production/Transmission		(16,799,984)	(16,799,984)											
Distribution														
Franchises (302000)	ED-WA	(265,128)	(265,128)											
Misc Intangible Plt (303000)	ED-WA	(57,827)	(57,827)											
Total Distribution		(322,955)	(322,955)											
General Plant - 303000														
7,4	CD-AA	(4,449,465)	(3,145,550)	(900,037)	(403,878)		(900,037)	(900,037)		(651,330)	(651,330)		(248,707)	(248,707)
9,4	CD-AN	(131,630)	(102,248)	(29,382)			(29,382)	(29,382)		(21,263)	(21,263)		(8,119)	(8,119)
	GD-ID	(138,778)		(138,778)			(138,778)	(138,778)				(138,778)		(138,778)
	GD-WA	(280,301)		(280,301)			(280,301)	(280,301)	(280,301)		(280,301)			
	GD-OR	(115,177)			(115,177)									
Total General Plant - 303000		(5,115,351)	(3,247,798)	(1,348,498)	(519,055)	(419,079)	(929,419)	(1,348,498)	(280,301)	(672,593)	(952,894)	(138,778)	(256,826)	(395,604)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(128,176,526)	(90,614,395)	(25,927,547)	(11,634,584)		(25,927,547)	(25,927,547)		(18,762,988)	(18,762,988)		(7,164,559)	(7,164,559)
9,4	CD-AN	(293,910)	(228,303)	(65,607)			(65,607)	(65,607)		(47,478)	(47,478)		(18,129)	(18,129)
9	CD-ID	124	96	28		28		28			0	28		28
9	CD-WA	(10,392,683)	(8,072,828)	(2,319,855)		(2,319,855)		(2,319,855)	(2,319,855)		(2,319,855)		0	0
	ED-AN	(9,800,316)	(9,800,316)											
	ED-ID	122	122											
	ED-WA	(717,353)	(717,353)											
8,4	GD-AA	(136,703)		(93,964)	(42,739)		(93,964)	(93,964)		(67,999)	(67,999)		(25,965)	(25,965)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
Total Miscellaneous IT Intangible Plant - 30311		(149,517,245)	(109,432,977)	(28,406,945)	(11,677,323)	(2,319,827)	(26,087,118)	(28,406,945)	(2,319,855)	(18,878,465)	(21,198,320)	28	(7,208,653)	(7,208,625)
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
9	CD-WA	0	0	0			0	0	0		0			0
4	ED-AN	(564,292)	(564,292)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									0
Total General Plant - 390200, 396200		(564,292)	(564,292)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(172,319,827)	(130,368,006)	(29,755,443)	(12,196,378)	(2,738,906)	(27,016,537)	(29,755,443)	(2,600,156)	(19,551,058)	(22,151,214)	(138,750)	(7,465,479)	(7,604,229)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended 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	775,351	122,270	362,279	290,802	775,351	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,073,286	0	0	0	0	3,073,286	0	0	0	0	0	
99		GD-OR / AS	845,309	0	0	0	0	0	0	0	845,309	0	845,309	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,923,073	0	0	8,429,017	8,429,017	0	0	2,411,799	2,411,799	0	1,082,257	
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	
		TOTAL ACCOUNT	18,607,418	811,861	701,906	9,236,703	10,750,470	3,271,451	97,597	2,560,334	5,929,382	845,309	1,082,257	1,927,566
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	15,169,116	5,017,212	2,755,405	7,396,499	15,169,116	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,840,419	0	0	0	0	25,840,419	0	0	25,840,419	0	0	
99		GD-OR / AS	4,055,967	0	0	0	0	0	0	0	4,055,967	0	4,055,967	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,754,196	0	0	90,315,829	90,315,829	0	0	25,842,119	25,842,119	0	11,596,248	
9		CD-WA / ID / AN	30,687,284	9,435,533	5,992,687	8,409,049	23,837,269	2,711,449	1,722,093	2,416,473	6,850,015	0	0	
		TOTAL ACCOUNT	203,506,982	14,452,745	8,748,092	106,121,377	129,322,214	28,551,868	1,722,093	28,258,592	58,532,553	4,055,967	11,596,248	15,652,215
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	1,750,086	249,340	7,798	1,492,948	1,750,086	0	0	0	0	0	0	
99		GD-WA / ID / AN	139,662	0	0	0	0	139,662	0	0	139,662	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	319,895	0	0	0	0	0	0	219,883	219,883	0	100,012	
7		CD-AA	78,227,578	0	0	55,302,986	55,302,986	0	0	15,823,875	15,823,875	0	7,100,717	
9		CD-WA / ID / AN	6,066,733	4,444,394	7,426	260,697	4,712,517	1,277,167	2,134	74,915	1,354,216	0	0	
		TOTAL ACCOUNT	86,516,063	4,693,734	15,224	57,056,631	61,765,589	1,416,829	2,134	16,118,673	17,537,636	12,109	7,200,729	7,212,838
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	54,664,060	24,122,996	10,590,387	19,950,677	54,664,060	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,366,183	0	0	0	0	9,955,440	2,893,729	2,517,014	15,366,183	0	0	
99		GD-OR / AS	4,580,201	0	0	0	0	0	0	0	4,580,201	0	4,580,201	
8		GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	
7		CD-AA	7,554,168	0	0	5,340,419	5,340,419	0	0	1,528,057	1,528,057	0	685,692	
9		CD-WA / ID / AN	7,047,501	1,690,192	792,402	2,991,764	5,474,358	485,703	227,709	859,731	1,573,143	0	0	
		TOTAL ACCOUNT	89,309,301	25,813,188	11,382,789	28,282,860	65,478,837	10,441,143	3,121,438	4,971,605	18,534,186	4,580,201	716,077	5,296,278

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	438,052	31,886	0	406,166	438,052	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	176,305	0	0	0	0	176,305	0	0	0	176,305	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	8,870	0	0	6,271	6,271	0	0	1,794	1,794	0	805	805	
9		CD-WA / ID / AN	5,259,576	312,903	188,858	3,583,772	4,085,533	89,918	54,271	1,029,854	1,174,043	0	0	0	
		TOTAL ACCOUNT	5,903,595	344,789	188,858	3,996,209	4,529,856	266,223	54,271	1,031,648	1,352,142	20,792	805	21,597	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,003,877	990,669	277,531	5,735,677	7,003,877	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,257,035	0	0	0	0	2,414,895	340,516	501,624	3,257,035	0	0	0	
99		GD-OR / AS	911,388	0	0	0	0	0	0	0	0	911,388	0	911,388	
8		GD-AA	5,503,982	0	0	0	0	0	0	3,783,217	3,783,217	0	1,720,765	1,720,765	
7		CD-AA	14,252,550	0	0	10,075,840	10,075,840	0	0	2,883,006	2,883,006	0	1,293,704	1,293,704	
9		CD-WA / ID / AN	1,747,908	15,636	753,722	588,382	1,357,740	4,493	216,594	169,081	390,168	0	0	0	
		TOTAL ACCOUNT	32,676,740	1,006,305	1,031,253	16,399,899	18,437,457	2,419,388	557,110	7,336,928	10,313,426	911,388	3,014,469	3,925,857	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,796	0	0	116,796	116,796	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	116,796	0	0	116,796	116,796	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,204,965	398,553	15,791	1,790,621	2,204,965	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	200,942	0	0	0	0	106,025	0	94,917	200,942	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	213,149	0	0	0	0	0	0	146,510	146,510	0	66,639	66,639	
7		CD-AA	1,507,044	0	0	1,065,405	1,065,405	0	0	304,845	304,845	0	136,794	136,794	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,144,686	398,553	15,791	2,856,026	3,270,370	106,025	0	546,272	652,297	18,586	203,433	222,019	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	30,782,124	13,735,939	8,915,660	8,130,525	30,782,124	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,304,203	0	0	0	0	2,583,975	899,639	820,589	4,304,203	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	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	47,970	
9		CD-WA / ID / AN	1,457,094	251,742	392,448	487,652	1,131,842	72,342	112,776	140,134	325,252	0	0	0	
		TOTAL ACCOUNT	37,115,734	13,987,681	9,308,108	8,991,785	32,287,574	2,656,317	1,012,415	1,067,624	4,736,356	43,834	47,970	91,804	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	48,350,871	12,135,118	6,445,862	29,769,891	48,350,871	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	995,439	0	0	0	0	663,355	330,131	1,953	995,439	0	0	0	
99		GD-OR / AS	828,339	0	0	0	0	0	0	0	0	828,339	0	828,339	
8		GD-AA	267,470	0	0	0	0	0	0	183,848	183,848	0	83,622	83,622	
7		CD-AA	79,600,599	0	0	56,273,644	56,273,644	0	0	16,101,609	16,101,609	0	7,225,346	7,225,346	
9		CD-WA / ID / AN	18,109,835	9,758,483	2,883,537	1,425,338	14,067,358	2,804,254	828,630	409,593	4,042,477	0	0	0	
		TOTAL ACCOUNT	148,152,553	21,893,601	9,329,399	87,468,873	118,691,873	3,467,609	1,158,761	16,697,003	21,323,373	828,339	7,308,968	8,137,307	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	279,086	0	6,846	272,240	279,086	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	5,449	0	0	0	0	0	0	0	0	5,449	0	5,449	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	686,494	0	0	485,317	485,317	0	0	138,864	138,864	0	62,313	62,313	
9		CD-WA / ID / AN	10,473	0	6,659	1,476	8,135	0	1,914	424	2,338	0	0	0	
		TOTAL ACCOUNT	981,502	0	13,505	759,033	772,538	0	1,914	139,288	141,202	5,449	62,313	67,762	
		TOTAL GENERAL PLANT	627,031,370	83,402,457	40,734,925	321,286,192	445,423,574	52,596,853	7,727,733	78,727,967	139,052,553	11,321,974	31,233,269	42,555,243	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended 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	11,855,075	319,716	0	11,535,359	11,855,075	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,114	0	0	0	0	1,022,226	771,888	0	1,794,114	0	0	
99		GD-OR / AS	415,228	0	0	0	0	0	0	0	0	415,228	415,228	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,571	0	0	4,399,046	4,399,046	0	0	1,258,702	1,258,702	0	564,823	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,481,046	319,716	0	16,085,145	16,404,861	1,022,226	771,888	1,302,020	3,096,134	415,228	564,823	980,051
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	22,232,223	2,196,910	(542)	20,035,855	22,232,223	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	418,152	0	0	0	0	0	0	287,421	287,421	0	130,731	
7		CD-AA	146,130,790	0	0	103,307,162	103,307,162	0	0	29,559,336	29,559,336	0	13,264,292	
9		CD-WA / ID / AN	725,172	36,697	(507)	527,110	563,300	10,545	(146)	151,473	161,872	0	0	
		TOTAL ACCOUNT	169,506,337	2,233,607	(1,049)	123,870,127	126,102,685	10,545	(146)	29,998,230	30,008,629	0	13,395,023	13,395,023
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	302,771	0	0	302,771	302,771	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	2,668,596	0	0	1,886,564	1,886,564	0	0	539,804	539,804	0	242,228	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,971,367	0	0	2,189,335	2,189,335	0	0	539,804	539,804	0	242,228	242,228
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,018,820	0	0	1,018,820	1,018,820	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	1,018,820	0	0	1,018,820	1,018,820	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	99,607,110	0	0	70,417,247	70,417,247	0	0	20,148,526	20,148,526	0	9,041,337	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	99,607,110	0	0	70,417,247	70,417,247	0	0	20,148,526	20,148,526	0	9,041,337	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months 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	29,122,394	0	0	20,588,076	20,588,076	0	0	5,890,878	5,890,878	0	2,643,440	2,643,440
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,122,394	0	0	20,588,076	20,588,076	0	0	5,890,878	5,890,878	0	2,643,440	2,643,440
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,280,383	1,280,383	0	0	1,280,383	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,683,872	0	0	1,190,413	1,190,413	0	0	340,614	340,614	0	152,845	152,845
9		CD-WA / ID / AN	18,542,451	14,403,405	0	0	14,403,405	4,139,046	0	0	4,139,046	0	0	0
		TOTAL ACCOUNT	21,506,706	15,683,788	0	1,190,413	16,874,201	4,139,046	0	340,614	4,479,660	0	152,845	152,845
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	33,073	0	0	33,073	33,073	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,260,704	0	0	2,305,155	2,305,155	0	0	659,575	659,575	0	295,974	295,974
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,293,777	0	0	2,338,228	2,338,228	0	0	659,575	659,575	0	295,974	295,974
	TOTAL		347,507,557	18,237,111	(1,049)	237,697,391	255,933,453	5,171,817	771,742	58,879,647	64,823,206	415,228	26,335,670	26,750,898

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-12A
COMMON ACCUMULATED DEFERRED FIT		
For Twelve Months 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	(81,990,814)	(57,963,406)	(16,585,102)	(7,442,306)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(847,970)	(658,686)	(189,284)	0
7	282919 CD-AA	(3,527,726)	(2,493,926)	(713,588)	(320,212)
7	283750 CD-AA	238,477	168,591	48,239	21,647
	Total	(86,128,033)	(60,947,427)	(17,439,735)	(7,740,871)

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,686,999	4,686,999	0	0	0	0	4,686,999
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	616	616	0	0	0	0	616
7/4	154550 Supply Chain Average Cost Variance	0	0	(117)	(117)	0	0	0	0	(117)
7/4	154560 Supply Chain Invoice Price Variance	0	0	149	149	0	0	0	0	149
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	57,301,352	26,162,047	0	83,463,399	54,911,617	25,344,971	2,389,735	817,076	0
TOTAL		57,301,352	26,162,047	4,687,647	88,151,046	54,911,617	25,344,971	2,389,735	817,076	4,687,647

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%