

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	44,517,862	30,657,162	13,860,700
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	44,517,862	30,657,162	13,860,700
G-APL	Gas Net Adjusted Rate Base	671,425,455	474,369,253	197,056,202
	RATE OF RETURN	6.630%	6.463%	7.034%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	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	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% 100.000%	289.467% 72.367%	110.533% 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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2022
Ending Balance Basis

Report ID:
G-ALL-12E

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%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2022
Ending Balance Basis

Report ID:
G-ALL-12E

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) Percent	1-01-2022 thru 01-31-2022	781,923,539 100.000%	551,605,961 70.545%	230,317,578 29.455%	
13	G-PLT Net Gas General Plant Percent	1-01-2022 thru 01-31-2022	95,887,090 100.000%	77,230,441 80.543%	18,656,649 19.457%	
14	Net Allocated Schedule M's Percent	02-01-2021 thru 01-31-2022	-46,906,159 100.000%	-32,856,883 70.048%	-14,049,276 29.952%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended January 31, 2022	
Ending Balance 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-12E
For Twelve Months Ended January 31, 2022	
Ending Balance 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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended January 31, 2022	
Ending Balance 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	73,079	73,079	0	38,349	38,349
2	902000	Meter Reading Expenses	431,992	75,378	507,370	313,080	49,436	362,516	118,912	25,942	144,854
2	903XXX	Customer Records & Collection Expenses	370,769	4,407,308	4,778,077	173,663	2,890,489	3,064,152	197,106	1,516,819	1,713,925
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	58,255	58,255	0	38,206	38,206	0	20,049	20,049
TOTAL CUSTOMER ACCOUNTS EXPENSES		2,166,181	4,652,369	6,818,550	2,038,930	3,051,210	5,090,140	127,251	1,601,159	1,728,410	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,632,962	50,623	10,683,585	9,120,945	33,201	9,154,146	1,512,017	17,422	1,529,439
2	909000	Advertising	49,326	371,400	420,726	41,004	243,579	284,583	8,322	127,821	136,143
2	910000	Misc Customer Service & Info Exp	0	210,653	210,653	0	138,155	138,155	0	72,498	72,498
TOTAL CUSTOMER SERVICE & INFO EXP		10,682,288	632,676	11,314,964	9,161,949	414,935	9,576,884	1,520,339	217,741	1,738,080	
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:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX Depreciation Expense-General Plant	1,759,515	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	218,133	270,738	40,586	153,882	194,468	12,019	64,251	76,270
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	15,144,798	17,865,844	2,109,882	10,955,861	13,065,743	611,164	4,188,937	4,800,101
TOTAL ADMIN & GENERAL EXPENSES	6,369,649	40,773,522	47,143,171	4,900,761	29,502,600	34,403,361	1,468,888	11,270,922	12,739,810
TOTAL EXPENSES BEFORE FIT	223,931,253	54,531,739	278,462,992	159,301,580	38,896,595	198,198,175	64,629,673	15,635,144	80,264,817
NET OPERATING INCOME (LOSS) BEFORE FIT			44,142,183			29,813,216			14,328,967
G-FIT FEDERAL INCOME TAX			(4,490,404)			(2,904,256)			(1,586,148)
G-FIT DEFERRED FEDERAL INCOME TAX			4,114,725			2,060,310			2,054,415
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			44,517,862			30,657,162			13,860,700

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%	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-495-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	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-804-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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-908-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	150,436	50,623	201,059	91,686	33,201	124,887	58,750	17,422	76,172
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	33,201	9,154,146	1,512,017	17,422	1,529,439

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-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended January 31, 2022 Ending Balance 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	671,425,455	474,369,253	197,056,202
	Interest Deduction for FIT Calculation	17,145,433	12,110,647	5,034,786
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12E
For Twelve Months Ended January 31, 2022	
Ending Balance 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	219,679,336	153,889,936	65,789,400
G-OPS	Book Deprec/Amort and Reg Amortizations	38,111,566	27,007,442	11,104,124
G-OTX	Taxes Other than FIT	20,672,090	17,300,797	3,371,293
	Net Operating Income Before FIT	44,142,183	29,813,216	14,328,967
G-INT	Less: Interest Expense	17,145,433	12,110,647	5,034,786
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,965)	0	(4,965)
G-SCM	Schedule M Adjustments	(48,374,664)	(31,532,360)	(16,842,304)
	Taxable Net Operating Income	(21,382,879)	(13,829,791)	(7,553,088)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,490,404)	(2,904,256)	(1,586,148)
G-DTE	Deferred FIT	7,847,464	5,265,381	2,582,083
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	(375,679)	(843,946)	468,267
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12E
For Twelve Months Ended January 31, 2022		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	23,858,365	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	1,401,197	1,401,197	0	988,474	988,474	0	412,723	412,723
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	451,738	451,738	0	188,616	188,616
99	997010	Deferred Gas Credit and Refunds	(20,853,205)	187,500	(20,665,705)	(12,921,971)	132,272	(12,789,699)	(7,931,234)	55,228	(7,876,006)
12	997016	Redemption Expense Amortization	0	78,517	78,517	0	55,390	55,390	0	23,127	23,127
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	(2,126,350)	(2,126,350)	0	(887,825)	(887,825)
12	997027	Customer Uncollectibles	485,100	(944,641)	(459,541)	609,188	(666,397)	(57,209)	(124,088)	(278,244)	(402,332)
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	(1,855,060)	(1,855,060)	0	(774,552)	(774,552)
12	997035	Leases	0	16,552	16,552	0	11,978	11,978	0	4,574	4,574
12	997048	AFUDC	0	(241,301)	(241,301)	0	(170,226)	(170,226)	0	(71,075)	(71,075)
12	997049	Tax Depreciation	0	(37,464,167)	(37,464,167)	0	(26,429,097)	(26,429,097)	0	(11,035,070)	(11,035,070)
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	2,013,914	2,013,914	0	840,880	840,880
12	997081	Deferred Compensation	0	(93,773)	(93,773)	0	(66,152)	(66,152)	0	(27,621)	(27,621)
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	44,760	44,760	0	18,689	18,689
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	(7,336,680)	(7,336,680)	0	(3,063,320)	(3,063,320)
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	(47,289)	(47,289)	0	(19,745)	(19,745)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	116,259	116,259	0	82,015	82,015	0	34,244	34,244
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	761,851	761,851	0	537,448	537,448	0	224,403	224,403
12	997120	Transportation Tax Disallowance	0	25,526	25,526	0	18,007	18,007	0	7,519	7,519
12	997125	COVID-19	(462,496)	0	(462,496)	(934,637)	0	(934,637)	472,141	0	472,141
12	997126	Prepaid Expenses	0	(8,904)	(8,904)	0	(6,281)	(6,281)	0	(2,623)	(2,623)
12	997127	CARES Act SS Deferral	0	(424,793)	(424,793)	0	(299,670)	(299,670)	0	(125,123)	(125,123)
12	997128	Meters Expensed	0	(7,061,345)	(7,061,345)	0	(4,981,426)	(4,981,426)	0	(2,079,919)	(2,079,919)
12	997129	Mixed Service Costs (IDD#5)	0	(5,175,000)	(5,175,000)	0	(3,650,704)	(3,650,704)	0	(1,524,296)	(1,524,296)
TOTAL SCHEDULE M ADJUSTMENTS			(1,468,505)	(46,906,159)	(48,374,664)	1,324,524	(32,856,884)	(31,532,360)	(2,793,029)	(14,049,275)	(16,842,304)

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%	67.212%	32.788%
G-ALL	11	Book Depreciation	100.000%	71.103%	28.897%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.545%	29.455%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended January 31, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	4,393,262	3,099,227	1,294,035
99	410100	Deferred Federal Income Tax Exp	5,891,368	4,042,000	1,849,368
		SUBTOTAL	10,284,630	7,141,227	3,143,403
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,795,537)	(1,972,111)	(823,426)
99	411100	Deferred Federal Income Tax Exp	(807,191)	(716,931)	(90,260)
		SUBTOTAL	(3,602,728)	(2,689,042)	(913,686)
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	5,265,381	2,582,083
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)	100.000%	70.545%	29.455%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	256,908	256,908	0	175,545	175,545	0	81,363	81,363
		TOTAL UNDERGROUND STORAGE TAX	0	256,908	256,908	0	175,545	175,545	0	81,363	81,363
		DISTRIBUTION									
99	408110	State Excise Tax	6,550,856	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
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,302,004	3,096,115	1,022,594	942,221	1,964,815	771,517	359,783	1,131,300
4	3031XX	Misc Intangible IT Plant (3031XX)	4,185,066	60,377,813	64,562,879	4,185,066	43,693,612	47,878,678	0	16,684,201	16,684,201
TOTAL INTANGIBLE PLANT			5,979,177	61,679,817	67,658,994	5,207,660	44,635,833	49,843,493	771,517	17,043,984	17,815,501
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	2,475,138	2,475,138	0	1,691,262	1,691,262	0	783,876	783,876
1	352XXX	Wells	0	23,096,268	23,096,268	0	15,781,680	15,781,680	0	7,314,588	7,314,588
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	14,990,897	14,990,897	0	10,243,280	10,243,280	0	4,747,617	4,747,617
1	355000	Measuring & Regulating Equipment	0	1,599,497	1,599,497	0	1,092,936	1,092,936	0	506,561	506,561
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,613,370	2,613,370	0	1,785,716	1,785,716	0	827,654	827,654
TOTAL UNDERGROUND STORAGE PLANT			0	48,671,104	48,671,104	0	33,289,774	33,289,774	0	15,381,330	15,381,330
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	672,040	0	672,040	496,089	0	496,089	175,951	0	175,951
6	375000	Structures & Improvements	1,568,967	0	1,568,967	919,472	0	919,472	649,495	0	649,495
6	376000	Mains	436,294,456	2,518,937	438,813,393	289,685,157	1,693,028	291,378,185	146,609,299	825,909	147,435,208
6	378000	Measuring & Reg Station Equip-General	7,156,546	0	7,156,546	4,586,415	0	4,586,415	2,570,131	0	2,570,131
6	379000	Measuring & Reg Station Equip-City Gate	6,562,126	0	6,562,126	1,924,217	0	1,924,217	4,637,909	0	4,637,909
6	380000	Services	322,451,361	0	322,451,361	221,616,715	0	221,616,715	100,834,646	0	100,834,646
6	381XXX	Meters	111,576,684	0	111,576,684	79,734,778	0	79,734,778	31,841,906	0	31,841,906
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	4,047,637	0	4,047,637	2,993,076	0	2,993,076	1,054,561	0	1,054,561
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			890,418,412	2,518,937	892,937,349	602,019,844	1,693,028	603,712,872	288,398,568	825,909	289,224,477
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,366,778	2,559,835	5,926,613	3,269,181	1,852,476	5,121,657	97,597	707,359	804,956
4	390XXX	Structures & Improvements	29,458,470	28,444,208	57,902,678	27,723,815	20,584,220	48,308,035	1,734,655	7,859,988	9,594,643
4	391XXX	Office Furniture & Equipment	1,428,251	16,478,982	17,907,233	1,426,045	11,925,345	13,351,390	2,206	4,553,637	4,555,843
4	392XXX	Transportation Equipment	13,957,368	4,925,200	18,882,568	10,601,926	3,564,219	14,166,145	3,355,442	1,360,981	4,716,423
4	393000	Stores Equipment	377,698	1,036,305	1,414,003	321,758	749,943	1,071,701	55,940	286,362	342,302
4	394000	Tools, Shop & Garage Equipment	3,126,176	7,615,272	10,741,448	2,543,703	5,510,944	8,054,647	582,473	2,104,328	2,686,801
4	395XXX	Laboratory Equipment	106,253	556,115	662,368	106,253	402,444	508,697	0	153,671	153,671
4	396XXX	Power Operated Equipment	3,593,714	1,068,654	4,662,368	2,581,299	773,353	3,354,652	1,012,415	295,301	1,307,716
4	397XXX	Communications Equipment	4,694,295	17,535,660	22,229,955	3,575,850	12,690,031	16,265,881	1,118,445	4,845,629	5,964,074
4	398000	Miscellaneous Equipment	1,914	140,717	142,631	0	101,833	101,833	1,914	38,884	40,798
TOTAL GENERAL PLANT			60,110,917	80,360,948	140,471,865	52,149,830	58,154,808	110,304,638	7,961,087	22,206,140	30,167,227

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended January 31, 2022
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	956,508,506	193,230,806	1,149,739,312	659,377,334	137,773,443	797,150,777	297,131,172	55,457,363	352,588,535
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,540,297)	(18,540,297)	0	(12,668,585)	(12,668,585)	0	(5,871,712)	(5,871,712)
G-ADEP		Distribution Plant	(269,708,167)	(1,970,857)	(271,679,024)	(173,864,130)	(1,324,652)	(175,188,782)	(95,844,037)	(646,205)	(96,490,242)
G-ADEP		General Plant	(17,706,403)	(26,878,372)	(44,584,775)	(13,623,125)	(19,451,072)	(33,074,197)	(4,083,278)	(7,427,300)	(11,510,578)
		TOTAL ACCUMULATED DEPRECIATION	(287,414,570)	(47,389,526)	(334,804,096)	(187,487,255)	(33,444,309)	(220,931,564)	(99,927,315)	(13,945,217)	(113,872,532)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(439,298)	(972,187)	(1,411,485)	(292,811)	(703,543)	(996,354)	(146,487)	(268,644)	(415,131)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,709,755)	(28,890,440)	(31,600,195)	(2,709,755)	(20,907,145)	(23,616,900)	0	(7,983,295)	(7,983,295)
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	(3,149,053)	(29,862,627)	(33,011,680)	(3,002,566)	(21,610,688)	(24,613,254)	(146,487)	(8,251,939)	(8,398,426)
		TOTAL ACCUMULATED DEPR/AMORT	(290,563,623)	(77,252,153)	(367,815,776)	(190,489,821)	(55,054,997)	(245,544,818)	(100,073,802)	(22,197,156)	(122,270,958)
		NET GAS UTILITY PLANT before DFIT	665,944,883	115,978,653	781,923,536	468,887,513	82,718,446	551,605,959	197,057,370	33,260,207	230,317,577
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,879,461)	(102,879,461)	0	(72,576,316)	(72,576,316)	0	(30,303,145)	(30,303,145)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(16,024,368)	(16,024,368)	0	(11,592,841)	(11,592,841)	0	(4,431,527)	(4,431,527)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(784,945)	(784,945)	0	(568,041)	(568,041)	0	(216,904)	(216,904)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	80,907	80,907	0	58,550	58,550	0	22,357	22,357
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(278,883)	(278,883)	0	(196,738)	(196,738)	0	(82,145)	(82,145)
		TOTAL ACCUMULATED DFIT	0	(119,886,750)	(119,886,750)	0	(84,875,386)	(84,875,386)	0	(35,011,364)	(35,011,364)
		NET GAS UTILITY PLANT	665,944,883	(3,908,097)	662,036,786	468,887,513	(2,156,940)	466,730,573	197,057,370	(1,751,157)	195,306,213

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)	100.000%	70.545%	29.455%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	665,944,883	(3,908,097)	662,036,786	468,887,513	(2,156,940)	466,730,573	197,057,370	(1,751,157)	195,306,213
		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	1,251,733	2,294,800	3,546,533	764,475	1,660,678	2,425,153	487,258	634,122	1,121,380
4	182318	Accumulated Amortization - AFUDC	(239,254)	(962,283)	(1,201,537)	(174,351)	(696,397)	(870,748)	(64,903)	(265,886)	(330,789)
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	10,917,094	10,917,094	0	7,459,650	7,459,650	0	3,457,444	3,457,444
1	164115	Gas Inventory--Clay Basin	0	468,765	468,765	0	339,231	339,231	0	129,534	129,534
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(36,501,125)	0	(36,501,125)	(24,797,812)	0	(24,797,812)	(11,703,313)	0	(11,703,313)
99	190393	ADFIT-Customer Tax Credit	7,665,236	0	7,665,236	5,207,540	0	5,207,540	2,457,696	0	2,457,696
99	235199	Customer Deposits	(393)	0	(393)	(393)	0	(393)	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	6,285,141	0	6,285,141	6,285,141	0	6,285,141	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,319,880)	0	(1,319,880)	(1,319,880)	0	(1,319,880)	0	0	0
C-WKC		Working Capital	13,797,771	0	13,797,771	8,994,762	0	8,994,762	4,803,009	0	4,803,009
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(9,060,771)	18,449,440	9,388,669	(5,040,518)	12,679,198	7,638,680	(4,020,253)	5,770,242	1,749,989
		NET RATE BASE	656,884,112	14,541,343	671,425,455	463,846,995	10,522,258	474,369,253	193,037,117	4,019,085	197,056,202

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-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
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-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
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-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(74,910,041)	(74,910,041)												
Steam (ED-ID)	(94,147,384)	(94,147,384)												
Steam (ED-WA)	(179,772,012)	(179,772,012)												
Hydro (ED-AN)	(174,559,043)	(174,559,043)												
Other (ED-AN)	(159,604,898)	(159,604,898)												
Total Electric Production	(682,993,378)	(682,993,378)												
Electric Transmission														
ED-AN	(225,065,825)	(225,065,825)												
ED-ID	(10,356,846)	(10,356,846)												
ED-WA	(16,266,185)	(16,266,185)												
Total Electric Transmission	(251,688,856)	(251,688,856)												
Electric Distribution														
ED-AN	(417,313)	(417,313)												
ED-ID	(262,647,380)	(262,647,380)												
ED-WA	(428,353,311)	(428,353,311)												
Total Electric Distribution	(691,418,004)	(691,418,004)												
Gas Underground Storage														
1 GD-AN	(18,540,297)		(18,540,297)			(18,540,297)	(18,540,297)		(12,668,585)	(12,668,585)		(5,871,712)	(5,871,712)	
GD-OR	(1,527,682)			(1,527,682)										
Total Gas Underground Storage	(20,067,979)		(18,540,297)	(1,527,682)		(18,540,297)	(18,540,297)		(12,668,585)	(12,668,585)		(5,871,712)	(5,871,712)	
Gas Distribution														
6 GD-AN	(1,970,857)		(1,970,857)			(1,970,857)	(1,970,857)		(1,324,652)	(1,324,652)		(646,205)	(646,205)	
GD-ID	(95,844,037)		(95,844,037)			(95,844,037)	(95,844,037)				(95,844,037)		(95,844,037)	
GD-WA	(173,864,130)		(173,864,130)			(173,864,130)	(173,864,130)	(173,864,130)		(173,864,130)				
GD-OR	(132,316,151)			(132,316,151)										
Total Gas Distribution	(403,995,175)		(271,679,024)	(132,316,151)		(269,708,167)	(1,970,857)	(271,679,024)	(173,864,130)	(1,324,652)	(175,188,782)	(95,844,037)	(646,205)	(96,490,242)
General Plant														
ED-AN	(37,589,426)	(37,589,426)												
ED-ID	(12,949,207)	(12,949,207)												
ED-WA	(24,181,627)	(24,181,627)												
7,4 CD-AA	(98,256,335)	(69,462,316)	(19,875,291)	(8,918,728)		(19,875,291)	(19,875,291)		(14,383,152)	(14,383,152)		(5,492,139)	(5,492,139)	
9,4 CD-AN	(8,095,037)	(6,288,063)	(1,806,974)			(1,806,974)	(1,806,974)		(1,307,653)	(1,307,653)		(499,321)	(499,321)	
9 CD-ID	(7,196,922)	(5,590,425)	(1,606,497)			(1,606,497)	(1,606,497)				(1,606,497)		(1,606,497)	
9 CD-WA	(10,033,264)	(7,793,639)	(2,239,625)			(2,239,625)	(2,239,625)	(2,239,625)		(2,239,625)				
8,4 GD-AA	(2,273,551)		(1,562,748)	(710,803)		(1,562,748)	(1,562,748)		(1,130,914)	(1,130,914)		(431,834)	(431,834)	
4 GD-AN	(3,633,359)		(3,633,359)			(3,633,359)	(3,633,359)		(2,629,353)	(2,629,353)		(1,004,006)	(1,004,006)	
GD-ID	(2,476,781)		(2,476,781)			(2,476,781)	(2,476,781)				(2,476,781)		(2,476,781)	
GD-WA	(11,383,500)		(11,383,500)			(11,383,500)	(11,383,500)	(11,383,500)		(11,383,500)				
GD-OR	(5,346,591)			(5,346,591)										
Total General Plant	(223,415,600)	(163,854,703)	(44,584,775)	(14,976,122)		(17,706,403)	(26,878,372)	(44,584,775)	(13,623,125)	(19,451,072)	(33,074,197)	(4,083,278)	(7,427,300)	(11,510,578)
Total Accumulated Depreciation	(2,273,578,992)	(1,789,954,941)	(334,804,096)	(148,819,955)		(287,414,570)	(47,389,526)	(334,804,096)	(187,487,255)	(33,444,309)	(220,931,564)	(99,927,315)	(13,945,217)	(113,872,532)

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
Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(14,809,887)	(14,809,887)											
Misc Intangible Plt (303000)	ED-AN	(2,581,483)	(2,581,483)											
Total Production/Transmission		(17,391,370)	(17,391,370)											
Distribution														
Franchises (302000)	ED-WA	(294,216)	(294,216)											
Misc Intangible Plt (303000)	ED-WA	(60,760)	(60,760)											
Total Distribution		(354,976)	(354,976)											
General Plant - 303000														
7,4	CD-AA	(4,655,525)	(3,291,224)	(941,719)	(422,582)		(941,719)	(941,719)		(681,494)	(681,494)		(260,225)	(260,225)
9,4	CD-AN	(136,494)	(106,026)	(30,468)			(30,468)	(30,468)		(22,049)	(22,049)		(8,419)	(8,419)
	GD-ID	(146,487)		(146,487)			(146,487)	(146,487)					(146,487)	(146,487)
	GD-WA	(292,811)		(292,811)			(292,811)	(292,811)		(292,811)	(292,811)			
	GD-OR	(121,608)			(121,608)									
Total General Plant - 303000		(5,352,925)	(3,397,250)	(1,411,485)	(544,190)	(439,298)	(972,187)	(1,411,485)	(292,811)	(703,543)	(996,354)	(146,487)	(268,644)	(415,131)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(141,803,314)	(100,247,852)	(28,683,975)	(12,871,487)		(28,683,975)	(28,683,975)		(20,757,732)	(20,757,732)		(7,926,243)	(7,926,243)
9,4	CD-AN	(362,552)	(281,623)	(80,929)			(80,929)	(80,929)		(58,566)	(58,566)		(22,363)	(22,363)
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	(12,139,389)	(9,429,634)	(2,709,755)			(2,709,755)	(2,709,755)		(2,709,755)	(2,709,755)		0	0
	ED-AN	(11,652,665)	(11,652,665)											
	ED-ID	0	0											
	ED-WA	(1,156,048)	(1,156,048)											
8,4	GD-AA	(182,635)		(125,536)	(57,099)		(125,536)	(125,536)		(90,847)	(90,847)		(34,689)	(34,689)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(167,296,603)	(122,767,822)	(31,600,195)	(12,928,586)	(2,709,755)	(28,890,440)	(31,600,195)	(2,709,755)	(20,907,145)	(23,616,900)	0	(7,983,295)	(7,983,295)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	0	0	0			0	0		0	0		0	0
4	ED-AN	(772,576)	(772,576)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(772,576)	(772,576)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(191,168,450)	(144,683,994)	(33,011,680)	(13,472,776)	(3,149,053)	(29,862,627)	(33,011,680)	(3,002,566)	(21,610,688)	(24,613,254)	(146,487)	(8,251,939)	(8,398,426)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	3,071,017	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034	
9		CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0	
		TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,187,262	8,294,951	2,799,186	9,093,125	20,187,262	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,011,465	0	0	0	0	25,011,465	0	0	25,011,465	0	0	0	
99		GD-OR / AS	4,100,264	0	0	0	0	0	0	0	0	4,100,264	0	4,100,264	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,912,972	0	0	91,135,026	91,135,026	0	0	26,076,516	26,076,516	0	11,701,430	11,701,430	
9		CD-WA / ID / AN	30,529,062	9,438,667	6,036,402	8,239,296	23,714,365	2,712,350	1,734,655	2,367,692	6,814,697	0	0	0	
		TOTAL ACCOUNT	208,741,025	17,733,618	8,835,588	108,467,447	135,036,653	27,723,815	1,734,655	28,444,208	57,902,678	4,100,264	11,701,430	15,801,694	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,197,181	425,522	7,798	1,763,861	2,197,181	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	80,019,524	0	0	56,569,803	56,569,803	0	0	16,186,349	16,186,349	0	7,263,372	7,263,372	
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	88,779,432	4,897,830	15,473	58,582,889	63,496,192	1,426,044	2,206	16,478,982	17,907,232	12,109	7,363,899	7,376,008	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	55,639,999	24,670,292	10,675,285	20,294,422	55,639,999	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,748,123	0	0	0	0	10,125,699	3,109,488	2,512,936	15,748,123	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	6,903,426	1,657,217	855,890	2,849,336	5,362,443	476,227	245,954	818,802	1,540,983	0	0	0	
		TOTAL ACCOUNT	90,633,754	26,327,509	11,531,175	28,479,292	66,337,976	10,601,926	3,355,442	4,925,200	18,882,568	4,697,760	715,450	5,413,210	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,327,106	345,916	194,665	3,597,409	4,137,990	99,404	55,940	1,033,772	1,189,116	0	0	0	
		TOTAL ACCOUNT	6,055,557	404,782	194,665	4,020,179	4,619,626	321,757	55,940	1,036,305	1,414,002	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,373,313	1,136,798	307,337	5,929,178	7,373,313	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,404,839	0	0	0	0	2,537,895	366,008	500,936	3,404,839	0	0	0	
99		GD-OR / AS	920,184	0	0	0	0	0	0	0	0	920,184	0	920,184	
8		GD-AA	5,647,876	0	0	0	0	0	0	3,882,124	3,882,124	0	1,765,752	1,765,752	
7		CD-AA	14,872,283	0	0	10,513,961	10,513,961	0	0	3,008,365	3,008,365	0	1,349,957	1,349,957	
9		CD-WA / ID / AN	1,998,564	20,210	753,273	778,961	1,552,444	5,808	216,465	223,847	446,120	0	0	0	
		TOTAL ACCOUNT	34,217,059	1,157,008	1,060,610	17,222,100	19,439,718	2,543,703	582,473	7,615,272	10,741,448	920,184	3,115,709	4,035,893	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,089,476	400,088	15,791	2,673,597	3,089,476	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,031,626	400,088	15,791	3,726,861	4,142,740	106,253	0	556,115	662,368	18,586	207,932	226,518	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	48,998,056	12,657,879	6,548,095	29,792,082	48,998,056	0	0	0	0	0	0	
99		GD-WA / ID / AN	895,466	0	0	0	0	603,068	290,445	1,953	895,466	0	0	
99		GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	
8		GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	
7		CD-AA	83,778,488	0	0	59,227,202	59,227,202	0	0	16,946,713	16,946,713	0	7,604,573	
9		CD-WA / ID / AN	18,907,545	10,344,939	2,881,344	1,460,719	14,687,002	2,972,782	828,000	419,761	4,220,543	0	0	
		TOTAL ACCOUNT	153,577,479	23,002,818	9,429,439	90,480,003	122,912,260	3,575,850	1,118,445	17,535,660	22,229,955	754,626	7,680,638	8,435,264
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	284,555	0	6,846	277,709	284,555	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	691,784	0	0	489,057	489,057	0	0	139,934	139,934	0	62,793	
9		CD-WA / ID / AN	12,080	0	6,659	2,724	9,383	0	1,914	783	2,697	0	0	
		TOTAL ACCOUNT	997,511	0	13,505	769,490	782,995	0	1,914	140,717	142,631	9,092	62,793	71,885
		TOTAL GENERAL PLANT	643,383,137	88,651,891	41,000,178	329,857,445	459,509,514	52,149,830	7,961,087	80,360,950	140,471,867	11,422,764	31,978,992	43,401,756

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-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,739	319,716	0	11,645,023	11,964,739	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	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	23,521,039	2,558,403	0	20,962,636	23,521,039	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	149,483,025	0	0	105,677,025	105,677,025	0	0	30,237,426	30,237,426	0	13,568,574	
9		CD-WA / ID / AN	844,360	128,315	0	527,567	655,882	36,873	0	151,605	188,478	0	0	
		TOTAL ACCOUNT	174,292,948	2,686,718	0	127,167,228	129,853,946	36,873	0	30,694,579	30,731,452	0	13,707,550	13,707,550
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	862,741	0	0	862,741	862,741	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	9,592,431	0	0	6,781,369	6,781,369	0	0	1,940,357	1,940,357	0	870,705	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	10,455,172	0	0	7,644,110	7,644,110	0	0	1,940,357	1,940,357	0	870,705	870,705
	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-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	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	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	0
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,168,670	0	0	1,533,141	1,533,141	0	0	438,679	438,679	0	196,850	196,850
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	22,531,627	16,214,764	0	1,533,141	17,747,905	4,148,193	0	438,679	4,586,872	0	196,850	196,850
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	97,249	0	0	97,249	97,249	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	7,628,849	0	0	5,393,215	5,393,215	0	0	1,543,163	1,543,163	0	692,471	692,471
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	7,726,098	0	0	5,490,464	5,490,464	0	0	1,543,163	1,543,163	0	692,471	692,471
	TOTAL		364,594,208	19,221,198	0	249,695,809	268,917,007	5,207,660	771,517	61,679,817	67,658,994	425,951	27,592,256	28,018,207

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended January 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(78,265,360)	(55,329,696)	(15,831,517)	(7,104,147)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(863,951)	(671,100)	(192,851)	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	(82,609,824)	(58,461,345)	(16,728,406)	(7,420,073)

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
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,087,442	5,087,442	0	0	0	0	5,087,442
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,455)	(1,455)	0	0	0	0	(1,455)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(17)	(17)	0	0	0	0	(17)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	79,272,112	39,436,462	0	118,708,574	70,277,350	34,633,453	8,994,762	4,803,009	0
TOTAL		79,272,112	39,436,462	5,085,970	123,794,544	70,277,350	34,633,453	8,994,762	4,803,009	5,085,970

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%