

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended November 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	7,692,877	5,161,788	2,531,089
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>7,692,877</u>	<u>5,161,788</u>	<u>2,531,089</u>
G-APL	Gas Net Adjusted Rate Base	<u>658,023,015</u>	<u>466,970,082</u>	<u>191,052,933</u>
	RATE OF RETURN	<u>1.169%</u>	<u>1.105%</u>	<u>1.325%</u>

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

RESULTS OF OPERATIONS

Report ID:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended November 30, 2021

Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	100.000%	68.330%	31.670%
2	Input	Number of Customers Percent	11-01-2021 thru 11-30-2021	265,822 100.000%	174,529 65.656%	91,293 34.344%
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2021 thru 11-30-2021	856,659 100.000%	609,537 71.153%	247,122 28.847%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accounts 798 - 894		6,240,356	4,451,155	1,789,201
		Direct O & M Accounts 901 - 935		11,531,974	9,682,156	1,849,818
		Total		17,772,330	14,133,311	3,639,019
		Percentage		100.000%	79.524%	20.476%
		Direct Labor				
		Amount: Accounts 798 - 894		6,008,749	4,535,933	1,472,816
		Amount: Accounts 901 - 935		3,597,722	2,764,615	833,107
		Total		9,606,471	7,300,548	2,305,923
		Percentage		100.000%	75.996%	24.004%
		Total Number of Customers		262,104	172,852	89,252
		Percentage		100.000%	65.948%	34.052%
		Total Direct Plant		632,197,496	443,747,723	188,449,773
		Percentage		100.000%	70.191%	29.809%
4		Total Four Factor Allocators Percent		400.000%	291.660%	108.340%
				100.000%	72.915%	27.085%
6	Input	Actual Therms Purchased Percent	11-01-2021 thru 11-30-2021	33,871,247 100.000%	22,456,637 66.300%	11,414,610 33.700%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended November 30, 2021

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		86,534,322	71,831,775	9,996,688	4,705,859
	Direct O & M Accts 901 - 935		56,986,936	41,483,949	10,661,146	4,841,841
	Direct O & M Accts 901 - 905 Utility 9 Only		5,344,411	3,666,556	1,677,855	XXXXXX
	Adjustments		0			
	Total		148,865,669	116,982,280	22,335,689	9,547,700
	Percentage		100.000%	78.582%	15.004%	6.414%
	Direct Labor Accts 500 - 894		58,107,051	43,787,244	9,876,450	4,443,357
	Direct Labor Accts 901 - 935		25,672,539	18,836,884	3,371,196	3,464,459
	Direct Labor Accts 901 - 905 Utility 9 Only		6,716,625	4,683,857	2,032,768	XXXXXX
	Total		90,496,215	67,307,985	15,280,414	7,907,816
	Percentage		100.000%	74.377%	16.885%	8.738%
	Number of Customers at		767,163	400,172	262,104	104,887
	Percentage		100.000%	52.163%	34.165%	13.672%
	Net Direct Plant		4,005,991,635	2,999,209,274	670,088,277	336,694,084
	Percentage		100.000%	74.868%	16.727%	8.405%
	Total Percentages		400.000%	279.990%	82.781%	37.229%
	Average (CD AA)		100.000%	69.998%	20.695%	9.307%

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended November 30, 2021

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		13,741,953	0	9,343,552	4,398,401
	Direct O & M Accts 901 - 935		15,267,063	0	10,498,905	4,768,158
	Direct O & M Accts 901 - 905 Utility 9 Only		1,677,855	0	1,677,855	XXXXXX
	Total		30,686,871	0	21,520,312	9,166,559
	Percentage		100.000%	0.000%	70.129%	29.871%
	Direct Labor Accts 580 - 894		9,747,473	0	6,722,886	3,024,587
	Direct Labor Accts 901 - 935		4,242,868	0	2,092,490	2,150,378
	Direct Labor Accts 901 - 905 Utility 9 Only		2,032,768	0	2,032,768	XXXXXX
	Total		16,023,109	0	10,848,144	5,174,965
	Percentage		100.000%	0.000%	67.703%	32.297%
	Number of Customers at		366,991	0	262,104	104,887
	Percentage		100.000%	0.000%	71.420%	28.580%
	Net Direct Plant		988,383,327	0	653,112,453	335,270,874
	Percentage		100.000%	0.000%	66.079%	33.921%
	Total Percentages		400.000%	0.000%	275.330%	124.670%
	Average (GD AA)		100.000%	0.000%	68.833%	31.167%

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended November 30, 2021

Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		81,838,442	71,831,775	10,006,667	0
	Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
	Adjustments		0	0	0	0
	Total		133,984,159	113,315,724	20,668,435	0
	Percentage		100.000%	84.574%	15.426%	0.000%
	Direct Labor Accts 580 - 894		53,666,504	43,787,244	9,879,260	0
	Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
	Total		76,385,731	62,624,128	13,761,603	0
	Percentage		100.000%	81.984%	18.016%	0.000%
	Number of Customers at		662,276	400,172	262,104	0
	Percentage		100.000%	60.424%	39.576%	0.000%
	Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
	Percentage		100.000%	81.885%	18.115%	0.000%
	Total Percentages		400.000%	308.867%	91.133%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2020 thru 12-31-2020	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2020 thru 12-31-2020	System 270,243,583 100.000%	Washington 182,423,301 67.503%	Idaho 87,820,282 32.497%	
11	Book Depreciation Percent	11-01-2021 thru 11-30-2021	2,446,364 100.000%	1,744,618 71.315%	701,746 28.685%	
12	Net Gas Plant (before ADFIT) - AMA Percent	10-01-2021 thru 11-30-2021	780,685,880 100.000%	553,986,673 70.962%	226,699,207 29.038%	
13	G-PLT Net Gas General Plant - AMA Percent	10-01-2021 thru 11-30-2021	96,904,281 100.000%	78,443,083 80.949%	18,461,198 19.051%	
14	Net Allocated Schedule M's - AMA Percent	11-01-2021 thru 11-30-2021	-3,429,280 100.000%	-2,411,327 70.316%	-1,017,953 29.684%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended November 30, 2021	
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	14,052,048	0	14,052,048	9,688,072	0	9,688,072	4,363,976	0	4,363,976
99 4812XX	Commercial - Firm & Interruptible	6,276,994	0	6,276,994	4,506,821	0	4,506,821	1,770,173	0	1,770,173
99 4813XX	Industrial-Firm	255,785	0	255,785	152,062	0	152,062	103,723	0	103,723
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	28,533	0	28,533	26,041	0	26,041	2,492	0	2,492
99 499XXX	Unbilled Revenue	4,238,124	0	4,238,124	2,947,990	0	2,947,990	1,290,134	0	1,290,134
	TOTAL SALES TO ULTIMATE CUSTOMERS	24,851,484	0	24,851,484	17,320,986	0	17,320,986	7,530,498	0	7,530,498
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	4,819,552	0	4,819,552	3,195,363	0	3,195,363	1,624,189	0	1,624,189
4 488000	Miscellaneous Service Revenues	518	0	518	150	0	150	368	0	368
99 4893XX	Transportation Revenues	469,415	0	469,415	423,337	0	423,337	46,078	0	46,078
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	3,819,348	53,874	3,873,222	2,784,412	39,282	2,823,694	1,034,936	14,592	1,049,528
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	9,108,833	53,874	9,162,707	6,403,262	39,282	6,442,544	2,705,571	14,592	2,720,163
	TOTAL GAS REVENUES	33,960,317	53,874	34,014,191	23,724,248	39,282	23,763,530	10,236,069	14,592	10,250,661
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	14,851,831	0	14,851,831	10,037,098	0	10,037,098	4,814,733	0	4,814,733
99 808XXX	Net Natural Gas Storage Transactions	372,238	0	372,238	246,794	0	246,794	125,444	0	125,444
99 811000	Gas Used for Products Extraction	(84,450)	0	(84,450)	(55,990)	0	(55,990)	(28,460)	0	(28,460)
10 813000	Other Gas Expenses	23,013	70,292	93,305	23,013	47,449	70,462	0	22,843	22,843
99 813010	Gas Technology Institute (GTI) Expenses	12,906	0	12,906	8,850	0	8,850	4,056	0	4,056
	TOTAL PRODUCTION EXPENSES	15,175,538	70,292	15,245,830	10,259,765	47,449	10,307,214	4,915,773	22,843	4,938,616
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	3	3	0	2	2	0	1	1
1 824000	Other Expenses	0	51,029	51,029	0	34,868	34,868	0	16,161	16,161
1 837000	Other Equipment	0	56,157	56,157	0	38,372	38,372	0	17,785	17,785
	TOTAL UNDERGROUND STORAGE OPER EXP	0	107,189	107,189	0	73,242	73,242	0	33,947	33,947
G-DEPX	Depreciation Expense-Underground Storage	0	58,438	58,438	0	39,931	39,931	0	18,507	18,507
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	89,593	89,593	0	61,219	61,219	0	28,374	28,374
	TOTAL UNDERGROUND STORAGE EXPENSES	0	196,782	196,782	0	134,461	134,461	0	62,321	62,321

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended November 30, 2021	
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	23,089	131,926	155,015	20,468	93,869	114,337	2,621	38,057	40,678
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	204,645	98,034	302,679	130,433	69,754	200,187	74,212	28,280	102,492
3	875000 Measuring & Reg Sta Exp-General	10,103	0	10,103	6,851	0	6,851	3,252	0	3,252
3	876000 Measuring & Reg Sta Exp-Industrial	69	0	69	69	0	69	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	8,034	0	8,034	2,051	0	2,051	5,983	0	5,983
3	878000 Meter & House Regulator Expenses	38,509	0	38,509	28,772	0	28,772	9,737	0	9,737
3	879000 Customer Installation Expenses	127,709	6,282	133,991	87,672	4,470	92,142	40,037	1,812	41,849
3	880000 Other Expenses	76,519	40,168	116,687	59,410	28,581	87,991	17,109	11,587	28,696
3	881000 Rents	0	(26,762)	(26,762)	0	(19,042)	(19,042)	0	(7,720)	(7,720)
	MAINTENANCE									
3	885000 Supervision & Engineering	1,889	1,443	3,332	(59)	1,027	968	1,948	416	2,364
3	887000 Mains	114,224	0	114,224	81,762	0	81,762	32,462	0	32,462
3	889000 Measuring & Reg Sta Exp-General	32,158	1,872	34,030	30,689	1,332	32,021	1,469	540	2,009
3	890000 Measuring & Reg Sta Exp-Industrial	310	198	508	253	141	394	57	57	114
3	891000 Measuring & Reg Sta Exp-City Gate	12,377	1,588	13,965	6,106	1,130	7,236	6,271	458	6,729
3	892000 Services	103,339	0	103,339	89,506	0	89,506	13,833	0	13,833
3	893000 Meters & House Regulators	103,684	55,808	159,492	65,554	39,709	105,263	38,130	16,099	54,229
3	894000 Other Equipment	0	11,962	11,962	0	8,511	8,511	0	3,451	3,451
	TOTAL DISTRIBUTION OPERATING EXP	856,658	322,519	1,179,177	609,537	229,482	839,019	247,121	93,037	340,158
G-DEPX	Depreciation Expense-Distribution	1,810,050	4,786	1,814,836	1,255,803	3,173	1,258,976	554,247	1,613	555,860
G-OTX	Taxes Other Than FIT	1,582,711	0	1,582,711	1,332,756	0	1,332,756	249,955	0	249,955
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,392,761	4,786	3,397,547	2,588,559	3,173	2,591,732	804,202	1,613	805,815
	TOTAL DISTRIBUTION EXPENSES	4,249,419	327,305	4,576,724	3,198,096	232,655	3,430,751	1,051,323	94,650	1,145,973

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For Month Ended November 30, 2021	
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	10,681	10,681	0	7,013	7,013	0	3,668	3,668
2	902000	Meter Reading Expenses	34,745	6,146	40,891	22,893	4,035	26,928	11,852	2,111	13,963
2	903XXX	Customer Records & Collection Expenses	34,495	336,542	371,037	14,785	220,960	235,745	19,710	115,582	135,292
2	904000	Uncollectible Accounts	28,523	0	28,523	5,537	0	5,537	22,986	0	22,986
2	905000	Misc Customer Accounts	0	6,522	6,522	0	4,282	4,282	0	2,240	2,240
TOTAL CUSTOMER ACCOUNTS EXPENSES		97,763	359,891	457,654	43,215	236,290	279,505	54,548	123,601	178,149	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,176,190	6,703	1,182,893	1,006,770	4,401	1,011,171	169,420	2,302	171,722
2	909000	Advertising	5,744	40,719	46,463	5,409	26,734	32,143	335	13,985	14,320
2	910000	Misc Customer Service & Info Exp	0	73,617	73,617	0	48,334	48,334	0	25,283	25,283
TOTAL CUSTOMER SERVICE & INFO EXP		1,181,934	121,039	1,302,973	1,012,179	79,469	1,091,648	169,755	41,570	211,325	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	
2	913000	Advertising	0	0	0	0	0	0	0	0	
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	
TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	10,296	692,661	702,957	7,433	505,054	512,487	2,863	187,607	190,470
4	921000	Office Supplies & Expenses	0	108,812	108,812	0	79,340	79,340	0	29,472	29,472
4	922000	Admin. Expenses Transferred - Credit	0	(1,472)	(1,472)	0	(1,073)	(1,073)	0	(399)	(399)
4	923000	Outside Services Employed	12,540	320,645	333,185	6,066	233,798	239,864	6,474	86,847	93,321
4	924000	Property Insurance Premium	0	40,398	40,398	0	29,456	29,456	0	10,942	10,942
4	925XXX	Injuries and Damages	1,916	119,945	121,861	1,396	87,458	88,854	520	32,487	33,007
4	926XXX	Employee Pensions and Benefits	159,663	293,216	452,879	124,595	213,798	338,393	35,068	79,418	114,486
4	928000	Regulatory Commission Expenses	51,156	17,095	68,251	46,208	12,465	58,673	4,948	4,630	9,578
4	930000	Miscellaneous General Expenses	641	60,839	61,480	480	44,361	44,841	161	16,478	16,639
4	931000	Rents	0	7,531	7,531	0	5,491	5,491	0	2,040	2,040
4	935000	Maintenance of General Plant	58,946	252,667	311,613	51,407	184,232	235,639	7,539	68,435	75,974
TOTAL ADMIN & GEN OPERATING EXP		295,158	1,912,337	2,207,495	237,585	1,394,380	1,631,965	57,573	517,957	575,530	

RESULTS OF OPERATIONS	Report ID:
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For Month Ended November 30, 2021	
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	147,577	425,514	573,091	135,449	310,264	445,713	12,128	115,250	127,378
G-AMTX Amortization Expense - General Plant - 303000	3,305	7,339	10,644	2,072	5,351	7,423	1,233	1,988	3,221
G-AMTX Amortization Expense - Misc IT Intangible Plant - 3	70,468	789,133	859,601	70,468	575,396	645,864	0	213,737	213,737
G-AMTX Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025 WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229 Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230 Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302 Amortization WA Excess Natural Gas Line Extensi	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305 Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306 Regulatory Debit - AMI Amortization	78,231	0	78,231	78,231	0	78,231	0	0	0
99 407307 Regulatory Debit - Existing Meters Deferral Amorti	29,784	0	29,784	29,784	0	29,784	0	0	0
99 407311 Regulatory Debit - AFUDC Amortization	4,531	22,802	27,333	3,696	16,181	19,877	835	6,621	7,456
99 407314 Regulatory Debit - FISERVE Amortization	70,387	0	70,387	57,192	0	57,192	13,195	0	13,195
99 407319 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332 Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407335 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347 COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407368 Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407407 Reg. Credits-Amortization Depreciation Benefit	(77,982)	0	(77,982)	0	0	0	(77,982)	0	(77,982)
99 407414 Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407419 Amortization AFUDC Equity Tax Credit	(85,146)	0	(85,146)	(50,947)	0	(50,947)	(34,199)	0	(34,199)
99 407425 WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436 Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407447 Regulatory Deferral - COVID-19	6,233	0	6,233	6,233	0	6,233	0	0	0
99 407468 Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493 Amortization - 2015 Remand Refund	0	0	0	0	0	0	0	0	0
G-OTX Taxes Other Than FIT--A&G	46,745	124,000	170,745	34,424	90,415	124,839	12,321	33,585	45,906
TOTAL A&G DEPR/AMRT/NON-FIT TAXES	472,020	1,368,788	1,840,808	544,489	997,607	1,542,096	(72,469)	371,181	298,712
TOTAL ADMIN & GENERAL EXPENSES	767,178	3,281,125	4,048,303	782,074	2,391,987	3,174,061	(14,896)	889,138	874,242
TOTAL EXPENSES BEFORE FIT	21,471,832	4,356,434	25,828,266	15,295,329	3,122,311	18,417,640	6,176,503	1,234,123	7,410,626
NET OPERATING INCOME (LOSS) BEFORE FIT			8,185,925			5,345,890			2,840,035
G-FIT FEDERAL INCOME TAX			(116,837)			(95,537)			(21,300)
G-FIT DEFERRED FEDERAL INCOME TAX			609,885			279,639			330,246
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			7,692,877			5,161,788			2,531,089

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers	100.000%	65.656%	34.344%
G-ALL 3	Direct Distribution Operating Expense	100.000%	71.153%	28.847%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL 10	Actual Annual Throughput	100.000%	67.503%	32.497%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	125	53,874	53,999	125	39,282	39,407	0	14,592	14,592
4	495028	Deferred Exchange Reservation	468,750	0	468,750	310,781	0	310,781	157,969	0	157,969
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	(756,155)	0	(756,155)	(756,155)	0	(756,155)	0	0	0
4	495328	Residential Decoupling Deferral	3,310,323	0	3,310,323	2,605,437	0	2,605,437	704,886	0	704,886
4	495329	Amortization Res Decoupling Deferral	(88,088)	0	(88,088)	(126,236)	0	(126,236)	38,148	0	38,148
4	495338	Non-Res Decoupling Deferred Rev	916,475	0	916,475	794,197	0	794,197	122,278	0	122,278
4	495339	Amortization Non-Res Decoupling	(32,081)	0	(32,081)	(43,737)	0	(43,737)	11,656	0	11,656
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	3,819,349	53,874	3,873,223	2,784,412	39,282	2,823,694	1,034,937	14,592	1,049,529

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	18,091,350	0	18,091,350	11,998,039	0	11,998,039	6,093,311	0	6,093,311
1	804001	Pipeline Demand Costs	2,222,730	0	2,222,730	1,518,791	0	1,518,791	703,939	0	703,939
1	804002	Transport Variable Charges	24,737	0	24,737	16,903	0	16,903	7,834	0	7,834
6	804010	Gas Costs - Fixed Hedge	129,797	0	129,797	86,055	0	86,055	43,742	0	43,742
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	42,707	0	42,707	28,315	0	28,315	14,392	0	14,392
6	804018	Merchandise Processing Fee	8,647	0	8,647	5,733	0	5,733	2,914	0	2,914
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	(3,350,205)	0	(3,350,205)	(2,221,186)	0	(2,221,186)	(1,129,019)	0	(1,129,019)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	517,137	0	517,137	342,862	0	342,862	174,275	0	174,275
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	620,801	0	620,801	469,736	0	469,736	151,065	0	151,065
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(3,455,870)	0	(3,455,870)	(2,208,150)	0	(2,208,150)	(1,247,720)	0	(1,247,720)
		TOTAL PURCHASED GAS COSTS	14,851,831	0	14,851,831	10,037,098	0	10,037,098	4,814,733	0	4,814,733

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	66.300%	33.700%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended November 30, 2021	
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	14,248	6,703	20,951	8,010	4,401	12,411	6,238	2,302	8,540
99	908600	Public Purpose Tariff Rider Expense Offset	906,190	0	906,190	776,588	0	776,588	129,602	0	129,602
99	908610	Limited Income Tax Refund Program	22,355	0	22,355	22,355	0	22,355	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	233,397	0	233,397	199,817	0	199,817	33,580	0	33,580
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,176,190	6,703	1,182,893	1,006,770	4,401	1,011,171	169,420	2,302	171,722

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.656%	34.344%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended November 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.95%	53.95%
2	Cost of Debt		4.772%	4.776%
	Total Cost of Debt		2.574%	2.577%
	Total Weighted Cost		2.574%	2.577%
G-APL	Net Rate Base	658,023,015	466,970,082	191,052,933
	Interest Deduction for FIT Calculation	16,943,244	12,019,810	4,923,434
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	34,014,191	23,763,530	10,250,661
G-OPS	Operating & Maintenance Expense	20,500,318	14,222,593	6,277,725
G-OPS	Book Deprec/Amort and Reg Amortizations	3,543,337	2,716,164	827,173
G-OTX	Taxes Other than FIT	1,784,611	1,478,883	305,728
	Net Operating Income Before FIT	8,185,925	5,345,890	2,840,035
G-INT	Less: Interest Expense	1,411,937	1,001,651	410,286
G-OTX	Less: Idaho ITC Deferral & Amortization	(418)	0	(418)
G-SCM	Schedule M Adjustments	(7,329,935)	(4,799,175)	(2,530,760)
	Taxable Net Operating Income	(556,365)	(454,936)	(101,429)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(116,837)	(95,537)	(21,300)
G-DTE	Deferred FIT	609,885	279,639	330,246
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	493,048	184,102	308,946
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended November 30, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,031,400	1,285,209	3,316,609	1,463,791	934,114	2,397,905	567,609	351,095	918,704
12	997001	Contributions In Aid of Construction	0	48,393	48,393	0	34,341	34,341	0	14,052	14,052
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(22,415)	(22,415)	0	(15,906)	(15,906)	0	(6,509)	(6,509)
99	997010	Deferred Gas Credit and Refunds	(2,835,070)	468,750	(2,366,320)	(1,738,414)	332,634	(1,405,780)	(1,096,656)	136,116	(960,540)
12	997016	Redemption Expense Amortization	0	6,561	6,561	0	4,656	4,656	0	1,905	1,905
99	997018	DSM Tariff Rider	(227,630)	4,939	(222,691)	(160,848)	3,505	(157,343)	(66,782)	1,434	(65,348)
12	997020	FAS87 Current Pension Accrual	0	(277,030)	(277,030)	0	(196,586)	(196,586)	0	(80,444)	(80,444)
12	997027	Customer Uncollectibles	48,326	(67,037)	(18,711)	22,933	(47,571)	(24,638)	25,393	(19,466)	5,927
99	997031	Decoupling Mechanism	(3,350,473)	0	(3,350,473)	(2,473,506)	0	(2,473,506)	(876,967)	0	(876,967)
12	997032	Interest Rate Swaps	0	85,005	85,005	0	60,321	60,321	0	24,684	24,684
12	997035	Leases	0	2,038	2,038	0	1,486	1,486	0	552	552
12	997048	AFUDC	0	(18,647)	(18,647)	0	(13,232)	(13,232)	0	(5,415)	(5,415)
12	997049	Tax Depreciation	0	(3,058,566)	(3,058,566)	0	(2,170,420)	(2,170,420)	0	(888,146)	(888,146)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	233,397	0	233,397	199,817	0	199,817	33,580	0	33,580
12	997080	Book Transportation Depreciation	0	(31,610)	(31,610)	0	(22,431)	(22,431)	0	(9,179)	(9,179)
12	997081	Deferred Compensation	0	(4,770)	(4,770)	0	(3,385)	(3,385)	0	(1,385)	(1,385)
4	997082	Meal Disallowances	0	739	739	0	539	539	0	200	200
12	997083	Paid Time Off	0	53,316	53,316	0	37,834	37,834	0	15,482	15,482
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	(1,083,333)	(1,083,333)	0	(768,755)	(768,755)	0	(314,578)	(314,578)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	0	0	0	0	0	0	0	0	0
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	108,014	0	108,014	108,014	0	108,014	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	70,387	0	70,387	57,192	0	57,192	13,195	0	13,195
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	(85,146)	0	(85,146)	(50,947)	0	(50,947)	(34,199)	0	(34,199)
12	997118	Depreciation Study Deferral	(77,982)	0	(77,982)	0	0	0	(77,982)	0	(77,982)
12	997119	AFUDC Tax CPI	0	105,116	105,116	0	74,592	74,592	0	30,524	30,524
12	997120	Transportation Tax Disallowance	0	2,152	2,152	0	1,527	1,527	0	625	625
12	997125	COVID-19	6,233	0	6,233	6,233	0	6,233	0	0	0
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(494,755)	(494,755)	0	(351,088)	(351,088)	0	(143,667)	(143,667)
12	997129	Mixed Service Costs (IDD#5)	0	(433,333)	(433,333)	0	(307,502)	(307,502)	0	(125,831)	(125,831)
TOTAL SCHEDULE M ADJUSTMENTS			(3,900,657)	(3,429,278)	(7,329,935)	(2,387,848)	(2,411,327)	(4,799,175)	(1,512,809)	(1,017,951)	(2,530,760)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers	100.000%	65.656%	34.344%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	66.300%	33.700%
G-ALL	11	Book Depreciation	100.000%	71.315%	28.685%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.962%	29.038%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended November 30, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	279,560	198,381	81,179
99	410100	Deferred Federal Income Tax Exp	1,331,912	893,893	438,019
		SUBTOTAL	1,611,472	1,092,274	519,198
12	411100	Deferred Federal Income Tax Expense - Allocated	(250,841)	(178,002)	(72,839)
99	411100	Deferred Federal Income Tax Exp	(130,845)	(85,049)	(45,796)
		SUBTOTAL	(381,686)	(263,051)	(118,635)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	(619,901)	(549,584)	(70,317)
		SUBTOTAL	(619,901)	(549,584)	(70,317)
		Total Deferred Federal Income Tax Expense	609,885	279,639	330,246

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.962%	29.038%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
		TOTAL UNDERGROUND STORAGE TAX	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
		DISTRIBUTION									
99	408110	State Excise Tax	548,953	0	548,953	548,953	0	548,953	0	0	0
99	408120	Municipal Occupation & License Tax	610,743	0	610,743	507,497	0	507,497	103,246	0	103,246
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	423,433	0	423,433	276,306	0	276,306	147,127	0	147,127
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(418)	0	(418)	0	0	0	(418)	0	(418)
		TOTAL DISTRIBUTION TAX	1,582,711	0	1,582,711	1,332,756	0	1,332,756	249,955	0	249,955
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	46,745	124,000	170,745	34,424	90,415	124,839	12,321	33,585	45,906
		TOTAL A&G TAX	46,745	124,000	170,745	34,424	90,415	124,839	12,321	33,585	45,906
		TOTAL TAXES OTHER THAN FIT	1,629,456	155,155	1,784,611	1,367,180	111,703	1,478,883	262,276	43,452	305,728

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended November 30, 2021
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,331,958	3,126,069	1,022,594	971,197	1,993,791	771,517	360,761	1,132,278
4	3031XX	Misc Intangible IT Plant (3031XX)	4,270,083	59,893,014	64,163,097	4,270,083	43,670,992	47,941,075	0	16,222,022	16,222,022
TOTAL INTANGIBLE PLANT			6,064,194	61,224,972	67,289,166	5,292,677	44,642,189	49,934,866	771,517	16,582,783	17,354,300
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,292,002	1,292,002	0	920,087	920,087	0	371,915	371,915
1	351XXX	Structures & Improvements	0	2,357,275	2,357,275	0	1,610,726	1,610,726	0	746,549	746,549
1	352XXX	Wells	0	22,978,402	22,978,402	0	15,701,142	15,701,142	0	7,277,260	7,277,260
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	14,873,031	14,873,031	0	10,162,742	10,162,742	0	4,710,289	4,710,289
1	355000	Measuring & Regulating Equipment	0	1,481,630	1,481,630	0	1,012,398	1,012,398	0	469,232	469,232
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,495,504	2,495,504	0	1,705,178	1,705,178	0	790,326	790,326
TOTAL UNDERGROUND STORAGE PLANT			0	48,081,775	48,081,775	0	32,891,539	32,891,539	0	15,190,236	15,190,236
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	645,186	0	645,186	489,600	0	489,600	155,586	0	155,586
6	375000	Structures & Improvements	1,532,792	0	1,532,792	883,297	0	883,297	649,495	0	649,495
6	376000	Mains	431,860,835	2,518,937	434,379,772	287,849,689	1,670,055	289,519,744	144,011,146	848,882	144,860,028
6	378000	Measuring & Reg Station Equip-General	7,055,806	0	7,055,806	4,561,895	0	4,561,895	2,493,911	0	2,493,911
6	379000	Measuring & Reg Station Equip-City Gate	6,560,473	0	6,560,473	1,922,624	0	1,922,624	4,637,849	0	4,637,849
6	380000	Services	317,724,652	0	317,724,652	218,517,060	0	218,517,060	99,207,592	0	99,207,592
6	381XXX	Meters	110,885,987	0	110,885,987	78,937,376	0	78,937,376	31,948,611	0	31,948,611
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	4,044,428	0	4,044,428	2,989,876	0	2,989,876	1,054,552	0	1,054,552
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			880,398,754	2,518,937	882,917,691	596,215,342	1,670,055	597,885,397	284,183,412	848,882	285,032,294
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,375,255	2,618,572	5,993,827	3,275,642	1,909,332	5,184,974	99,613	709,240	808,853
4	390XXX	Structures & Improvements	30,466,594	28,760,215	59,226,809	28,696,127	20,970,511	49,666,638	1,770,467	7,789,704	9,560,171
4	391XXX	Office Furniture & Equipment	1,454,838	16,521,729	17,976,567	1,452,587	12,046,819	13,499,406	2,251	4,474,910	4,477,161
4	392XXX	Transportation Equipment	13,643,287	5,158,317	18,801,604	10,549,123	3,761,187	14,310,310	3,094,164	1,397,130	4,491,294
4	393000	Stores Equipment	379,999	1,057,284	1,437,283	323,714	770,919	1,094,633	56,285	286,365	342,650
4	394000	Tools, Shop & Garage Equipment	3,108,231	7,663,932	10,772,163	2,533,110	5,588,156	8,121,266	575,121	2,075,776	2,650,897
4	395XXX	Laboratory Equipment	106,253	567,007	673,260	106,253	413,433	519,686	0	153,574	153,574
4	396XXX	Power Operated Equipment	3,644,917	1,074,038	4,718,955	2,630,173	783,135	3,413,308	1,014,744	290,903	1,305,647
4	397XXX	Communications Equipment	4,499,100	17,860,640	22,359,740	3,363,134	13,023,086	16,386,220	1,135,966	4,837,554	5,973,520
4	398000	Miscellaneous Equipment	1,953	143,964	145,917	0	104,971	104,971	1,953	38,993	40,946
TOTAL GENERAL PLANT			60,680,427	81,425,698	142,106,125	52,929,863	59,371,549	112,301,412	7,750,564	22,054,149	29,804,713

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended November 30, 2021
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	947,143,375	193,251,382	1,140,394,757	654,437,882	138,575,332	793,013,214	292,705,493	54,676,050	347,381,543
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,393,004)	(18,393,004)	0	(12,567,940)	(12,567,940)	0	(5,825,064)	(5,825,064)
G-ADEP		Distribution Plant	(261,931,973)	(1,958,892)	(263,890,865)	(167,131,299)	(1,298,745)	(168,430,044)	(94,800,674)	(660,147)	(95,460,821)
G-ADEP		General Plant	(18,235,576)	(26,966,268)	(45,201,844)	(14,195,875)	(19,662,454)	(33,858,329)	(4,039,701)	(7,303,814)	(11,343,515)
		TOTAL ACCUMULATED DEPRECIATION	(280,167,549)	(47,318,164)	(327,485,713)	(181,327,174)	(33,529,139)	(214,856,313)	(98,840,375)	(13,789,025)	(112,629,400)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(431,036)	(976,211)	(1,407,247)	(287,631)	(711,804)	(999,435)	(143,405)	(264,407)	(407,812)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,589,497)	(28,226,417)	(30,815,914)	(2,589,497)	(20,581,292)	(23,170,789)	0	(7,645,125)	(7,645,125)
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	(3,020,533)	(29,202,628)	(32,223,161)	(2,877,128)	(21,293,096)	(24,170,224)	(143,405)	(7,909,532)	(8,052,937)
		TOTAL ACCUMULATED DEPR/AMORT	(283,188,082)	(76,520,792)	(359,708,874)	(184,204,302)	(54,822,235)	(239,026,537)	(98,983,780)	(21,698,557)	(120,682,337)
		NET GAS UTILITY PLANT before DFIT	663,955,293	116,730,590	780,685,883	470,233,580	83,753,097	553,986,677	193,721,713	32,977,493	226,699,206
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,047,446)	(103,047,446)	0	(73,124,529)	(73,124,529)	0	(29,922,917)	(29,922,917)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(16,991,642)	(16,991,642)	0	(12,385,641)	(12,385,641)	0	(4,606,001)	(4,606,001)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(797,892)	(797,892)	0	(581,783)	(581,783)	0	(216,109)	(216,109)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	58,361	58,361)	0	42,554	42,554)	0	15,807	15,807)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(288,752)	(288,752)	0	(204,904)	(204,904)	0	(83,848)	(83,848)
		TOTAL ACCUMULATED DFIT	0	(121,067,371)	(121,067,371)	0	(86,254,303)	(86,254,303)	0	(34,813,068)	(34,813,068)
		NET GAS UTILITY PLANT	663,955,293	(4,336,781)	659,618,512	470,233,580	(2,501,206)	467,732,374	193,721,713	(1,835,575)	191,886,138

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	66.300%	33.700%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.962%	29.038%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended November 30, 2021	
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	663,955,293	(4,336,781)	659,618,512	470,233,580	(2,501,206)	467,732,374	193,721,713	(1,835,575)	191,886,138
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(4,107,087)	0	(4,107,087)	(4,107,087)	0	(4,107,087)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,149,934	2,311,556	3,461,490	726,435	1,685,471	2,411,906	423,499	626,085	1,049,584
4	182318	Accumulated Amortization - AFUDC	(229,822)	(965,908)	(1,195,730)	(167,025)	(704,318)	(871,343)	(62,797)	(261,590)	(324,387)
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	21,488,061	21,488,061	0	14,682,792	14,682,792	0	6,805,269	6,805,269
1	164115	Gas Inventory--Clay Basin	0	92,251	92,251	0	67,265	67,265	0	24,986	24,986
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(39,610,378)	0	(39,610,378)	(27,600,080)	0	(27,600,080)	(12,010,298)	0	(12,010,298)
99	190393	ADFIT-Customer Tax Credit	8,318,180	0	8,318,180	5,796,017	0	5,796,017	2,522,163	0	2,522,163
99	235199	Customer Deposits	(265)	0	(265)	(265)	0	(265)	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	6,729,858	0	6,729,858	6,729,858	0	6,729,858	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,413,270)	0	(1,413,270)	(1,413,270)	0	(1,413,270)	0	0	0
C-WKC		Working Capital	(1,089,671)	0	(1,089,671)	(374,121)	0	(374,121)	(715,550)	0	(715,550)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(30,252,521)	28,657,024	(1,595,497)	(20,409,538)	19,647,246	(762,292)	(9,842,983)	9,009,778	(833,205)
		NET RATE BASE	633,702,772	24,320,243	658,023,015	449,824,042	17,146,040	466,970,082	183,878,730	7,174,203	191,052,933

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	268,026	268,026											
Steam (ED-ID)	367,133	367,133											
Steam (ED-WA)	1,004,000	1,004,000											
Hydro (ED-AN)	1,238,021	1,238,021											
Other (ED-AN)	915,330	915,330											
Total Electric Production	3,792,510	3,792,510											
Electric Transmission													
ED-AN	1,526,832	1,526,832											
ED-ID	22,791	22,791											
ED-WA	42,994	42,994											
Total Electric Transmission	1,592,617	1,592,617											
Electric Distribution													
ED-AN	7,062	7,062											
ED-ID	1,557,820	1,557,820											
ED-WA	2,958,938	2,958,938											
Total Electric Distribution	4,523,820	4,523,820											
Gas Underground Storage													
1 GD-AN	58,438		58,438			58,438	58,438		39,931	39,931		18,507	18,507
GD-OR	10,283			10,283									
Total Gas Underground Storage	68,721		58,438	10,283		58,438	58,438		39,931	39,931		18,507	18,507
Gas Distribution													
6 GD-AN	4,786		4,786			4,786	4,786		3,173	3,173		1,613	1,613
GD-ID	554,247		554,247			554,247	554,247				554,247		554,247
GD-WA	1,255,803		1,255,803			1,255,803	1,255,803	1,255,803		1,255,803			
GD-OR	829,703			829,703									
Total Gas Distribution	2,644,539		1,814,836	829,703		1,810,050	4,786	1,814,836	1,255,803	3,173	1,258,976	554,247	1,613
General Plant													
ED-AN	241,341	241,341											
ED-ID	42,137	42,137											
ED-WA	97,355	97,355											
7,4 CD-AA	1,879,314	1,315,482	388,924	174,908		388,924	388,924		283,584	283,584		105,340	105,340
9,4 CD-AN	53,947	41,656	12,291			12,291	12,291		8,962	8,962		3,329	3,329
9 CD-ID	39,671	30,633	9,038			9,038	9,038				9,038		9,038
9 CD-WA	187,262	144,598	42,664			42,664	42,664	42,664		42,664			
8,4 GD-AA	31,482		21,670	9,812		21,670	21,670		15,801	15,801		5,869	5,869
4 GD-AN	2,629		2,629			2,629	2,629		1,917	1,917		712	712
GD-ID	3,090		3,090			3,090	3,090				3,090		3,090
GD-WA	92,785		92,785			92,785	92,785	92,785		92,785			
GD-OR	16,930			16,930									
Total General Plant	2,687,943	1,913,202	573,091	201,650		147,577	425,514	573,091	135,449	310,264	445,713	12,128	115,250
Total Depreciation Expense	15,310,150	11,822,149	2,446,365	1,041,636		1,957,627	488,738	2,446,365	1,391,252	353,368	1,744,620	566,375	135,370

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.915%	27.085%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	6 Actual Therms Purchased	66.300%	33.700%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000) ED-AN	76,533	76,533												
Misc Intangible Plt (303000) ED-AN	21,590	21,590												
Total Production/Transmission	98,123	98,123												
Distribution														
Franchises (302000) ED-WA	9,002	9,002												
Misc Intangible Plt (303000) ED-WA	489	489												
Total Distribution	9,491	9,491												
General Plant - 303000														
7,4 CD-AA	34,569	24,198	7,154	3,217		7,154	7,154		5,216	5,216		1,938	1,938	
9,4 CD-AN	811	626	185			185	185		135	135		50	50	
GD-ID	1,233		1,233		1,233		1,233				1,233		1,233	
GD-WA	2,072		2,072		2,072		2,072	2,072		2,072				
GD-OR	672			672										
Total General Plant - 303000	39,357	24,824	10,644	3,889	3,305	7,339	10,644	2,072	5,351	7,423	1,233	1,988	3,221	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	3,775,317	2,642,646	781,302	351,369		781,302	781,302		569,686	569,686		211,616	211,616	
9,4 CD-AN	11,876	9,170	2,706			2,706	2,706		1,973	1,973		733	733	
9,4 CD-ID	0	0	0		0		0				0		0	
9,4 CD-WA	309,301	238,833	70,468		70,468		70,468	70,468		70,468			0	
ED-AN	389,362	389,362												
ED-ID	0	0												
ED-WA	67,337	67,337												
8,4 GD-AA	7,446		5,125	2,321		5,125	5,125		3,737	3,737		1,388	1,388	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX	4,560,639	3,347,348	859,601	353,690	70,468	789,133	859,601	70,468	575,396	645,864	0	213,737	213,737	
Gas Underground Storage														
1 GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0	
General Plant - 390200, 396200														
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0	
4 ED-AN	35,202	35,202												
GD-OR	0			0										
Total General Plant- 390200, 396200	35,202	35,202	0	0	0	0	0	0	0	0	0	0	0	
Total Amortization Expense	4,742,812	3,514,988	870,245	357,579	73,773	796,472	870,245	72,540	580,747	653,287	1,233	215,725	216,958	

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Rat	72.915%	27.085%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(74,306,625)	(74,306,625)												
Steam (ED-ID)	(93,232,750)	(93,232,750)												
Steam (ED-WA)	(177,270,197)	(177,270,197)												
Hydro (ED-AN)	(171,551,825)	(171,551,825)												
Other (ED-AN)	(157,956,320)	(157,956,320)												
Total Electric Production	(674,317,717)	(674,317,717)												
Electric Transmission														
ED-AN	(220,733,927)	(220,733,927)												
ED-ID	(10,299,809)	(10,299,809)												
ED-WA	(16,158,533)	(16,158,533)												
Total Electric Transmission	(247,192,269)	(247,192,269)												
Electric Distribution														
ED-AN	(406,577)	(406,577)												
ED-ID	(259,581,900)	(259,581,900)												
ED-WA	(402,943,941)	(402,943,941)												
Total Electric Distribution	(662,932,418)	(662,932,418)												
Gas Underground Storage														
1 GD-AN	(18,393,004)		(18,393,004)			(18,393,004)	(18,393,004)		(12,567,940)	(12,567,940)		(5,825,064)	(5,825,064)	
GD-OR	(1,501,859)			(1,501,859)										
Total Gas Underground Storage	(19,894,863)		(18,393,004)	(1,501,859)		(18,393,004)	(18,393,004)		(12,567,940)	(12,567,940)		(5,825,064)	(5,825,064)	
Gas Distribution														
6 GD-AN	(1,958,892)		(1,958,892)			(1,958,892)	(1,958,892)		(1,298,745)	(1,298,745)		(660,147)	(660,147)	
GD-ID	(94,800,674)		(94,800,674)			(94,800,674)	(94,800,674)				(94,800,674)		(94,800,674)	
GD-WA	(167,131,299)		(167,131,299)			(167,131,299)	(167,131,299)	(167,131,299)						
GD-OR	(130,624,646)			(130,624,646)										
Total Gas Distribution	(394,515,511)		(263,890,865)	(130,624,646)		(261,931,973)	(1,958,892)	(263,890,865)	(167,131,299)	(1,298,745)	(168,430,044)	(94,800,674)	(660,147)	(95,460,821)
General Plant														
ED-AN	(37,560,236)	(37,560,236)												
ED-ID	(12,711,513)	(12,711,513)												
ED-WA	(23,670,536)	(23,670,536)												
7.4 CD-AA	(95,920,744)	(67,142,602)	(19,850,798)	(8,927,344)		(19,850,798)	(19,850,798)		(14,474,209)	(14,474,209)		(5,376,589)	(5,376,589)	
9.4 CD-AN	(8,099,003)	(6,253,807)	(1,845,196)			(1,845,196)	(1,845,196)		(1,345,425)	(1,345,425)		(499,771)	(499,771)	
9 CD-ID	(7,091,212)	(5,475,621)	(1,615,591)			(1,615,591)	(1,615,591)				(1,615,591)		(1,615,591)	
9 CD-WA	(9,638,736)	(7,442,743)	(2,195,993)			(2,195,993)	(2,195,993)	(2,195,993)						
8.4 GD-AA	(2,238,798)		(1,541,032)	(697,766)		(1,541,032)	(1,541,032)		(1,123,643)	(1,123,643)		(417,389)	(417,389)	
4 GD-AN	(3,729,242)		(3,729,242)			(3,729,242)	(3,729,242)		(2,719,177)	(2,719,177)		(1,010,065)	(1,010,065)	
GD-ID	(2,424,110)		(2,424,110)			(2,424,110)	(2,424,110)				(2,424,110)		(2,424,110)	
GD-WA	(11,999,882)		(11,999,882)			(11,999,882)	(11,999,882)	(11,999,882)						
GD-OR	(5,375,103)			(5,375,103)										
Total General Plant	(220,459,115)	(160,257,058)	(45,201,844)	(15,000,213)		(18,235,576)	(26,966,268)	(45,201,844)	(14,195,875)	(19,662,454)	(33,858,329)	(4,039,701)	(7,303,814)	(11,343,515)
Total Accumulated Depreciation	(2,219,311,893)	(1,744,699,462)	(327,485,713)	(147,126,718)		(280,167,549)	(47,318,164)	(327,485,713)	(181,327,174)	(33,529,139)	(214,856,313)	(98,840,375)	(13,789,025)	(112,629,400)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		69.998%	20.695%	9.307%	1 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor		0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.915%	27.085%
9 Elec/Gas North 4-Factor		77.218%	22.782%	0.000%	6 Actual Therms Purchased	66.300%	33.700%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended November 30, 2021
Average of Monthly Averages Basis

Report ID:
G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(14,618,554)	(14,618,554)											
Misc Intangible Plt (303000)	ED-AN	(2,527,510)	(2,527,510)											
Total Production/Transmission		(17,146,064)	(17,146,064)											
Distribution														
Franchises (302000)	ED-WA	(271,710)	(271,710)											
Misc Intangible Plt (303000)	ED-WA	(59,538)	(59,538)											
Total Distribution		(331,248)	(331,248)											
General Plant - 303000														
7,4	CD-AA	(4,569,101)	(3,198,280)	(945,575)	(425,246)		(945,575)	(945,575)		(689,466)	(689,466)		(256,109)	(256,109)
9,4	CD-AN	(134,469)	(103,833)	(30,636)			(30,636)	(30,636)		(22,338)	(22,338)		(8,298)	(8,298)
	GD-ID	(143,405)		(143,405)			(143,405)	(143,405)				(143,405)		(143,405)
	GD-WA	(287,631)		(287,631)			(287,631)	(287,631)	(287,631)		(287,631)			
	GD-OR	(119,927)			(119,927)									
Total General Plant - 303000		(5,254,533)	(3,302,113)	(1,407,247)	(545,173)	(431,036)	(976,211)	(1,407,247)	(287,631)	(711,804)	(999,435)	(143,405)	(264,407)	(407,812)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(135,477,387)	(94,831,462)	(28,037,044)	(12,608,881)		(28,037,044)	(28,037,044)		(20,443,211)	(20,443,211)		(7,593,833)	(7,593,833)
9,4	CD-AN	(335,664)	(259,190)	(76,474)			(76,474)	(76,474)		(55,761)	(55,761)		(20,713)	(20,713)
9	CD-ID	0	0	0			0	0		0	0	0	0	0
9	CD-WA	(11,363,306)	(8,774,404)	(2,588,902)			(2,588,902)	(2,588,902)	(2,588,902)		(2,588,902)		0	0
	ED-AN	(10,948,200)	(10,948,200)											
	ED-ID	0	0											
	ED-WA	(584,917)	(584,917)											
8,4	GD-AA	(164,019)		(112,899)	(51,120)		(112,899)	(112,899)		(82,320)	(82,320)		(30,579)	(30,579)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(158,873,493)	(115,398,173)	(30,815,319)	(12,660,001)	(2,589,497)	(28,226,417)	(30,815,914)	(2,589,497)	(20,581,292)	(23,170,789)	0	(7,645,125)	(7,645,125)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0	0	0	0
9	CD-WA	0	0	0			0	0	0	0	0		0	0
4	ED-AN	(684,570)	(684,570)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0		0	0
	GD-OR	0			0									
Total General Plant - 390200, 396200		(684,570)	(684,570)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(182,289,908)	(136,862,168)	(32,222,566)	(13,205,174)	(3,020,533)	(29,202,628)	(32,223,161)	(2,877,128)	(21,293,096)	(24,170,224)	(143,405)	(7,909,532)	(8,052,937)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.915%	27.085%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	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	11,920,608	0	0	8,344,187	8,344,187	0	0	2,466,970	2,466,970	0	1,109,451	1,109,451	
9		CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0	
		TOTAL ACCOUNT	18,715,574	807,718	699,891	9,259,170	10,766,779	3,275,642	99,613	2,618,572	5,993,827	845,517	1,109,451	1,954,968	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	19,930,574	8,294,951	2,788,145	8,847,478	19,930,574	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,932,161	0	0	0	0	25,932,161	0	0	0	25,932,161	0	0	
99		GD-OR / AS	4,083,345	0	0	0	0	0	0	0	0	4,083,345	0	4,083,345	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,294,549	0	0	89,103,638	89,103,638	0	0	26,343,607	26,343,607	0	11,847,304	11,847,304	
9		CD-WA / ID / AN	30,509,774	9,367,739	6,000,534	8,190,460	23,558,733	2,763,966	1,770,467	2,416,608	6,951,041	0	0	0	
		TOTAL ACCOUNT	207,750,403	17,662,690	8,788,679	106,141,576	132,592,945	28,696,127	1,770,467	28,760,215	59,226,809	4,083,345	11,847,304	15,930,649	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,011,836	434,661	7,798	1,569,377	2,011,836	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	0	140,856	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	221,326	221,326	0	100,215	100,215	
7		CD-AA	78,392,528	0	0	54,873,201	54,873,201	0	0	16,223,334	16,223,334	0	7,295,993	7,295,993	
9		CD-WA / ID / AN	6,105,655	4,445,766	7,630	261,208	4,714,604	1,311,730	2,251	77,070	1,391,051	0	0	0	
		TOTAL ACCOUNT	86,984,525	4,880,427	15,428	56,703,786	61,599,641	1,452,586	2,251	16,521,730	17,976,567	12,109	7,396,208	7,408,317	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	54,866,936	24,077,368	10,528,844	20,260,724	54,866,936	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,582,862	0	0	0	0	10,054,089	2,862,562	2,666,211	15,582,862	0	0	0	
99		GD-OR / AS	4,730,702	0	0	0	0	0	0	0	0	4,730,702	0	4,730,702	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,547,258	0	0	5,282,930	5,282,930	0	0	1,561,905	1,561,905	0	702,423	702,423	
9		CD-WA / ID / AN	6,978,622	1,677,787	784,953	2,925,942	5,388,682	495,034	231,602	863,304	1,589,940	0	0	0	
		TOTAL ACCOUNT	89,803,567	25,755,155	11,313,797	28,469,596	65,538,548	10,549,123	3,094,164	5,158,317	18,801,604	4,730,702	732,713	5,463,415	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,524	0	0	8,766	8,766	0	0	2,592	2,592	0	1,166	1,166	
9		CD-WA / ID / AN	5,321,242	343,537	190,764	3,574,603	4,108,904	101,361	56,285	1,054,692	1,212,338	0	0	0	
		TOTAL ACCOUNT	6,049,694	402,403	190,764	3,997,286	4,590,453	323,714	56,285	1,057,284	1,437,283	20,792	1,166	21,958	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,225,873	1,103,575	305,091	5,817,207	7,225,873	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,382,943	0	0	0	0	2,527,107	354,182	501,654	3,382,943	0	0	0	
99		GD-OR / AS	944,632	0	0	0	0	0	0	0	0	944,632	0	944,632	
8		GD-AA	5,602,028	0	0	0	0	0	0	3,856,044	3,856,044	0	1,745,984	1,745,984	
7		CD-AA	14,869,823	0	0	10,408,579	10,408,579	0	0	3,077,310	3,077,310	0	1,383,934	1,383,934	
9		CD-WA / ID / AN	2,000,902	20,344	748,815	775,877	1,545,036	6,003	220,939	228,924	455,866	0	0	0	
		TOTAL ACCOUNT	34,026,201	1,123,919	1,053,906	17,001,663	19,179,488	2,533,110	575,121	7,663,932	10,772,163	944,632	3,129,918	4,074,550	
	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	2,166,209	399,051	15,791	1,751,367	2,166,209	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	232,522	0	0	0	0	0	0	160,052	160,052	0	72,470	72,470	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,126,278	399,051	15,791	2,806,791	3,221,633	106,253	0	567,006	673,259	18,586	212,800	231,386	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2021	
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	30,517,659	13,664,685	8,881,494	7,971,480	30,517,659	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,276,565	0	0	0	0	2,556,337	899,639	820,589	4,276,565	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	369,924	369,924	0	0	109,369	109,369	0	49,186	
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	
		TOTAL ACCOUNT	36,828,247	13,914,933	9,271,613	8,829,726	32,016,272	2,630,173	1,014,744	1,074,038	4,718,955	43,834	49,186	93,020
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,562,893	12,349,089	6,523,909	29,689,895	48,562,893	0	0	0	0	0	0	
99		GD-WA / ID / AN	893,098	0	0	0	0	600,700	290,445	1,953	893,098	0	0	
99		GD-OR / AS	756,920	0	0	0	0	0	0	0	0	756,920	0	
8		GD-AA	267,879	0	0	0	0	0	0	184,389	184,389	0	83,490	
7		CD-AA	83,294,345	0	0	58,304,375	58,304,375	0	0	17,237,765	17,237,765	0	7,752,205	
9		CD-WA / ID / AN	17,752,221	9,362,546	2,865,673	1,479,514	13,707,733	2,762,434	845,521	436,533	4,044,488	0	0	
		TOTAL ACCOUNT	151,527,356	21,711,635	9,389,582	89,473,784	120,575,001	3,363,134	1,135,966	17,860,640	22,359,740	756,920	7,835,695	8,592,615
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	281,304	0	6,846	274,458	281,304	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	484,235	484,235	0	0	143,165	143,165	0	64,384	
9		CD-WA / ID / AN	12,080	0	6,620	2,708	9,328	0	1,953	799	2,752	0	0	
		TOTAL ACCOUNT	994,260	0	13,466	761,401	774,867	0	1,953	143,964	145,917	9,092	64,384	73,476
		TOTAL GENERAL PLANT	636,922,892	86,657,931	40,752,917	323,561,566	450,972,414	52,929,862	7,750,564	81,425,698	142,106,124	11,465,529	32,378,825	43,844,354

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.998%	20.695%	9.307%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.833%	31.167%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.218%	22.782%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,857	319,716	0	11,645,141	11,964,857	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	4,355,621	4,355,621	0	0	1,287,745	1,287,745	0	579,127	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,601,470	319,716	0	16,150,608	16,470,324	1,022,594	771,517	1,331,957	3,126,068	425,951	579,127	1,005,078
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,614,442	2,444,666	0	21,169,776	23,614,442	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	444,440	0	0	0	0	0	0	305,921	305,921	0	138,519	
7		CD-AA	148,938,339	0	0	104,253,859	104,253,859	0	0	30,822,789	30,822,789	0	13,861,691	
9		CD-WA / ID / AN	838,151	122,759	0	524,436	647,195	36,220	0	154,736	190,956	0	0	
		TOTAL ACCOUNT	173,835,372	2,567,425	0	125,948,071	128,515,496	36,220	0	31,283,446	31,319,666	0	14,000,210	14,000,210
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	588,224	0	0	588,224	588,224	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,792,725	0	0	2,654,832	2,654,832	0	0	784,904	784,904	0	352,989	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,380,949	0	0	3,243,056	3,243,056	0	0	784,904	784,904	0	352,989	352,989
	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	98,160,456	0	0	68,710,356	68,710,356	0	0	20,314,306	20,314,306	0	9,135,794	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,710,356	68,710,356	0	0	20,314,306	20,314,306	0	9,135,794	9,135,794

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended November 30, 2021	
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	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	29,192,891	0	0	20,434,440	20,434,440	0	0	6,041,469	6,041,469	0	2,716,982	2,716,982
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,891	0	0	20,434,440	20,434,440	0	0	6,041,469	6,041,469	0	2,716,982	2,716,982
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,573,881	1,573,881	0	0	1,573,881	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	2,167,619	0	0	1,517,290	1,517,290	0	0	448,589	448,589	0	201,740	201,740
9		CD-WA / ID / AN	18,583,430	14,349,567	0	0	14,349,567	4,233,863	0	0	4,233,863	0	0	0
		TOTAL ACCOUNT	22,324,930	15,923,448	0	1,517,290	17,440,738	4,233,863	0	448,589	4,682,452	0	201,740	201,740
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	86,523	0	0	86,523	86,523	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	4,930,181	0	0	3,451,028	3,451,028	0	0	1,020,301	1,020,301	0	458,852	458,852
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,016,704	0	0	3,537,551	3,537,551	0	0	1,020,301	1,020,301	0	458,852	458,852
	TOTAL		355,146,434	18,810,589	0	241,175,034	259,985,623	5,292,677	771,517	61,224,972	67,289,166	425,951	27,445,694	27,871,645

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.998%	20.695%	9.307%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.833%	31.167%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.218%	22.782%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended November 30, 2021 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	(81,161,272)	(56,811,267)	(16,796,325)	(7,553,680)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(857,290)	(661,974)	(195,316)	0
7	282919 CD-AA	(3,855,482)	(2,698,760)	(797,892)	(358,830)
7	283750 CD-AA	282,004	197,397	58,361	26,246
	Total	(85,592,040)	(59,974,604)	(17,731,172)	(7,886,264)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.998%	20.695%	9.307%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.833%	31.167%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.218%	22.782%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended November 30, 2021
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,939,342	4,939,342	0	0	0	0	4,939,342
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	(612)	(612)	0	0	0	0	(612)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(27)	(27)	0	0	0	0	(27)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	49,153,779	18,002,922	0	67,156,701	49,527,900	18,718,472	(374,121)	(715,550)	0
TOTAL		49,153,779	18,002,922	4,938,703	72,095,404	49,527,900	18,718,472	(374,121)	(715,550)	4,938,703

ALLOCATION RATIOS:

7/4 Jur Rollup/Jurisdictional 4-Factor Ratios
 99 Not Allocated

Electric Gas-North Gas-South
 69.998% 20.695% 9.307%

Idaho Electric Idaho Gas Oregon Gas
 31.734% 27.085% 100.000%