

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	43,724,767	28,700,734	15,024,033
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>43,724,767</u>	<u>28,700,734</u>	<u>15,024,033</u>
G-APL	Gas Net Adjusted Rate Base	<u>636,457,448</u>	<u>450,912,821</u>	<u>185,544,627</u>
	RATE OF RETURN	<u>6.870%</u>	<u>6.365%</u>	<u>8.097%</u>

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended November 30, 2021
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	100.000%	68.330%	31.670%
2	Input	Number of Customers - AMA Percent	12-01-2020 thru 11-30-2021	263,808 100.000%	173,642 65.821%	90,166 34.179%
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2020 thru 11-30-2021	12,227,437 100.000%	8,982,583 73.463%	3,244,854 26.537%
	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	12-01-2020 thru 11-30-2021	279,464,174 100.000%	187,618,144 67.135%	91,846,030 32.865%

RESULTS OF OPERATIONS
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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
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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 Twelve Months Ended November 30, 2021

Average of Monthly Averages Basis

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AVISTA UTILITIES

Input		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
	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	12-01-2020 thru 11-30-2021	28,568,225 100.000%	20,337,227 71.188%	8,230,998 28.812%	
12	Net Gas Plant (before ADFIT) - AMA Percent	11-01-2020 thru 11-30-2021	762,421,413 100.000%	539,984,191 70.825%	222,437,222 29.175%	
13	G-PLT Net Gas General Plant - AMA Percent	11-01-2020 thru 11-30-2021	97,734,964 100.000%	79,145,027 80.979%	18,589,937 19.021%	
14	Net Allocated Schedule M's - AMA Percent	12-01-2020 thru 11-30-2021	-60,437,948 100.000%	-42,537,031 70.381%	-17,900,917 29.619%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended 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	151,699,859	0	151,699,859	106,206,376	0	106,206,376	45,493,483	0	45,493,483
99 4812XX	Commercial - Firm & Interruptible	67,707,767	0	67,707,767	48,819,111	0	48,819,111	18,888,656	0	18,888,656
99 4813XX	Industrial-Firm	2,653,434	0	2,653,434	1,619,929	0	1,619,929	1,033,505	0	1,033,505
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	297,250	0	297,250	269,709	0	269,709	27,541	0	27,541
99 499XXX	Unbilled Revenue	(2,830,795)	0	(2,830,795)	(2,053,753)	0	(2,053,753)	(777,042)	0	(777,042)
	TOTAL SALES TO ULTIMATE CUSTOMERS	219,527,515	0	219,527,515	154,861,372	0	154,861,372	64,666,143	0	64,666,143
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	61,033,417	0	61,033,417	40,631,067	0	40,631,067	20,402,350	0	20,402,350
4 488000	Miscellaneous Service Revenues	6,300	0	6,300	2,036	0	2,036	4,264	0	4,264
99 4893XX	Transportation Revenues	5,446,356	0	5,446,356	4,852,061	0	4,852,061	594,295	0	594,295
99 493000	Rent from Gas Property	3,000	0	3,000	2,658	0	2,658	342	0	342
4 495XXX	Other Gas Revenues	16,468,968	566,393	17,035,361	11,815,644	412,985	12,228,629	4,653,324	153,408	4,806,732
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	82,958,041	566,393	83,524,434	57,303,466	412,985	57,716,451	25,654,575	153,408	25,807,983
	TOTAL GAS REVENUES	302,485,556	566,393	303,051,949	212,164,838	412,985	212,577,823	90,320,718	153,408	90,474,126
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	145,972,554	0	145,972,554	98,626,212	0	98,626,212	47,346,342	0	47,346,342
99 808XXX	Net Natural Gas Storage Transactions	(11,097,459)	0	(11,097,459)	(6,910,887)	0	(6,910,887)	(4,186,572)	0	(4,186,572)
99 811000	Gas Used for Products Extraction	(599,017)	0	(599,017)	(396,959)	0	(396,959)	(202,058)	0	(202,058)
10 813000	Other Gas Expenses	139,243	840,407	979,650	139,243	567,300	706,543	0	273,107	273,107
99 813010	Gas Technology Institute (GTI) Expenses	115,115	0	115,115	79,755	0	79,755	35,360	0	35,360
	TOTAL PRODUCTION EXPENSES	134,530,436	840,407	135,370,843	91,537,364	567,300	92,104,664	42,993,072	273,107	43,266,179
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	4,588	4,588	0	3,135	3,135	0	1,453	1,453
1 824000	Other Expenses	0	776,243	776,243	0	530,407	530,407	0	245,836	245,836
1 837000	Other Equipment	0	2,005,946	2,005,946	0	1,370,663	1,370,663	0	635,283	635,283
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,786,777	2,786,777	0	1,904,205	1,904,205	0	882,572	882,572
G-DEPX	Depreciation Expense-Underground Storage	0	685,860	685,860	0	468,648	468,648	0	217,212	217,212
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	262,034	262,034	0	179,048	179,048	0	82,986	82,986
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	947,894	947,894	0	647,696	647,696	0	300,198	300,198
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,734,671	3,734,671	0	2,551,901	2,551,901	0	1,182,770	1,182,770

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	292,268	1,336,859	1,629,127	266,844	982,097	1,248,941	25,424	354,762	380,186
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,524,022	1,023,083	4,547,105	2,428,326	751,587	3,179,913	1,095,696	271,496	1,367,192
3	875000 Measuring & Reg Sta Exp-General	106,257	0	106,257	74,721	0	74,721	31,536	0	31,536
3	876000 Measuring & Reg Sta Exp-Industrial	2,788	0	2,788	1,755	0	1,755	1,033	0	1,033
3	877000 Measuring & Reg Sta Exp-City Gate	94,713	0	94,713	54,132	0	54,132	40,581	0	40,581
3	878000 Meter & House Regulator Expenses	667,087	0	667,087	417,154	0	417,154	249,933	0	249,933
3	879000 Customer Installation Expenses	1,424,225	52,345	1,476,570	934,522	38,454	972,976	489,703	13,891	503,594
3	880000 Other Expenses	1,208,653	462,849	1,671,502	975,420	340,023	1,315,443	233,233	122,826	356,059
3	881000 Rents	(381)	2,604	2,223	(381)	1,913	1,532	0	691	691
	MAINTENANCE									
3	885000 Supervision & Engineering	42,307	9,043	51,350	7,719	6,643	14,362	34,588	2,400	36,988
3	887000 Mains	1,128,862	(3)	1,128,859	924,927	(2)	924,925	203,935	(1)	203,934
3	889000 Measuring & Reg Sta Exp-General	239,679	45,129	284,808	183,316	33,153	216,469	56,363	11,976	68,339
3	890000 Measuring & Reg Sta Exp-Industrial	12,993	2,604	15,597	5,811	1,913	7,724	7,182	691	7,873
3	891000 Measuring & Reg Sta Exp-City Gate	70,576	10,785	81,361	29,825	7,923	37,748	40,751	2,862	43,613
3	892000 Services	1,987,258	0	1,987,258	1,713,897	0	1,713,897	273,361	0	273,361
3	893000 Meters & House Regulators	1,425,946	658,110	2,084,056	964,410	483,467	1,447,877	461,536	174,643	636,179
3	894000 Other Equipment	185	229,060	229,245	185	168,274	168,459	0	60,786	60,786
	TOTAL DISTRIBUTION OPERATING EXP	12,227,438	3,832,468	16,059,906	8,982,583	2,815,445	11,798,028	3,244,855	1,017,023	4,261,878
G-DEPX	Depreciation Expense-Distribution	21,000,093	57,408	21,057,501	14,521,078	38,541	14,559,619	6,479,015	18,867	6,497,882
G-OTX	Taxes Other Than FIT	17,650,415	0	17,650,415	14,976,635	0	14,976,635	2,673,780	0	2,673,780
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	38,650,508	57,408	38,707,916	29,497,713	38,541	29,536,254	9,152,795	18,867	9,171,662
	TOTAL DISTRIBUTION EXPENSES	50,877,946	3,889,876	54,767,822	38,480,296	2,853,986	41,334,282	12,397,650	1,035,890	13,433,540

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For Twelve Months 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	115,202	115,202	0	75,827	75,827	0	39,375	39,375
2	902000	Meter Reading Expenses	453,550	73,878	527,428	333,701	48,627	382,328	119,849	25,251	145,100
2	903XXX	Customer Records & Collection Expenses	355,884	4,410,911	4,766,795	170,339	2,903,306	3,073,645	185,545	1,507,605	1,693,150
2	904000	Uncollectible Accounts	1,046,572	0	1,046,572	1,358,764	0	1,358,764	(312,192)	0	(312,192)
2	905000	Misc Customer Accounts	0	63,149	63,149	0	41,565	41,565	0	21,584	21,584
TOTAL CUSTOMER ACCOUNTS EXPENSES		1,856,006	4,663,140	6,519,146	1,862,804	3,069,325	4,932,129	(6,798)	1,593,815	1,587,017	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,012,299	51,022	10,063,321	8,560,402	33,583	8,593,985	1,451,897	17,439	1,469,336
2	909000	Advertising	67,207	417,428	484,635	58,777	274,755	333,532	8,430	142,673	151,103
2	910000	Misc Customer Service & Info Exp	0	211,280	211,280	0	139,067	139,067	0	72,213	72,213
TOTAL CUSTOMER SERVICE & INFO EXP		10,079,506	679,730	10,759,236	8,619,179	447,405	9,066,584	1,460,327	232,325	1,692,652	
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	100,927	8,030,020	8,130,947	69,497	5,855,089	5,924,586	31,430	2,174,931	2,206,361
4	921000	Office Supplies & Expenses	103	1,247,568	1,247,671	103	909,664	909,767	0	337,904	337,904
4	922000	Admin. Expenses Transferred - Credit	0	(18,643)	(18,643)	0	(13,594)	(13,594)	0	(5,049)	(5,049)
4	923000	Outside Services Employed	96,758	3,309,742	3,406,500	74,169	2,413,298	2,487,467	22,589	896,444	919,033
4	924000	Property Insurance Premium	0	479,462	479,462	0	349,600	349,600	0	129,862	129,862
4	925XXX	Injuries and Damages	19,259	1,267,639	1,286,898	14,040	924,299	938,339	5,219	343,340	348,559
4	926XXX	Employee Pensions and Benefits	1,992,658	5,702,758	7,695,416	1,510,005	4,158,166	5,668,171	482,653	1,544,592	2,027,245
4	928000	Regulatory Commission Expenses	733,591	213,988	947,579	499,126	156,029	655,155	234,465	57,959	292,424
4	930000	Miscellaneous General Expenses	29,082	1,193,066	1,222,148	22,638	869,924	892,562	6,444	323,142	329,586
4	931000	Rents	0	124,402	124,402	0	90,708	90,708	0	33,694	33,694
4	935000	Maintenance of General Plant	639,299	3,067,440	3,706,739	558,970	2,236,624	2,795,594	80,329	830,816	911,145
TOTAL ADMIN & GEN OPERATING EXP		3,611,677	24,617,442	28,229,119	2,748,548	17,949,807	20,698,355	863,129	6,667,635	7,530,764	

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For Twelve Months 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	1,773,576	5,051,290	6,824,866	1,625,813	3,683,148	5,308,961	147,763	1,368,142	1,515,905
G-AMTX Amortization Expense - General Plant - 303000	39,579	88,082	127,661	24,846	64,225	89,071	14,733	23,857	38,590
G-AMTX Amortization Expense - Misc IT Intangible Plant - 3	851,871	8,580,540	9,432,411	851,876	6,256,501	7,108,377	(5)	2,324,039	2,324,034
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	365,835	0	365,835	0	0	0	365,835	0	365,835
99 407306 Regulatory Debit - AMI Amortization	156,461	0	156,461	156,461	0	156,461	0	0	0
99 407307 Regulatory Debit - Existing Meters Deferral Amorti	59,567	0	59,567	59,567	0	59,567	0	0	0
99 407311 Regulatory Debit - AFUDC Amortization	51,424	195,855	247,279	38,884	138,714	177,598	12,540	57,141	69,681
99 407314 Regulatory Debit - FISERVE Amortization	568,091	0	568,091	528,507	0	528,507	39,584	0	39,584
99 407319 AFUDC Equity DFIT Deferral	93,986	0	93,986	0	0	0	93,986	0	93,986
99 407332 Existing Meters/ERTs Excess Depreciation Deferr	251,203	0	251,203	251,203	0	251,203	0	0	0
99 407335 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347 COVID-19 Deferred Costs	976,437	0	976,437	709,979	0	709,979	266,458	0	266,458
99 407368 Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407407 Reg. Credits-Amortization Depreciation Benefit	(128,825)	0	(128,825)	0	0	0	(128,825)	0	(128,825)
99 407414 Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407419 Amortization AFUDC Equity Tax Credit	(136,299)	0	(136,299)	(79,802)	0	(79,802)	(56,497)	0	(56,497)
99 407425 WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436 Regulatory Deferral - AMI	(2,758,882)	0	(2,758,882)	(2,758,882)	0	(2,758,882)	0	0	0
99 407447 Regulatory Deferral - COVID-19	(514,293)	0	(514,293)	(997,134)	0	(997,134)	482,841	0	482,841
99 407468 Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493 Amortization - 2015 Remand Refund	(1,821,604)	0	(1,821,604)	(1,821,604)	0	(1,821,604)	0	0	0
G-OTX Taxes Other Than FIT--A&G	503,643	893,308	1,396,951	371,889	651,356	1,023,245	131,754	241,952	373,706
TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,466,413	14,809,075	17,275,488	1,096,246	10,793,944	11,890,190	1,370,167	4,015,131	5,385,298
TOTAL ADMIN & GENERAL EXPENSES	6,078,090	39,426,517	45,504,607	3,844,794	28,743,751	32,588,545	2,233,296	10,682,766	12,916,062
TOTAL EXPENSES BEFORE FIT	203,421,984	53,234,341	256,656,325	144,344,437	38,233,668	182,578,105	59,077,547	15,000,673	74,078,220
NET OPERATING INCOME (LOSS) BEFORE FIT			46,395,624			29,999,718			16,395,906
G-FIT FEDERAL INCOME TAX			(7,313,725)			(5,334,847)			(1,978,878)
G-FIT DEFERRED FEDERAL INCOME TAX			9,985,164			6,634,332			3,350,832
G-FIT AMORTIZED INVESTMENT TAX CREDIT			(582)			(501)			(81)
GAS NET OPERATING INCOME (LOSS)			43,724,767			28,700,734			15,024,033

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers - AMA	100.000%	65.821%	34.179%
G-ALL 3	Direct Distribution Operating Expense	100.000%	73.463%	26.537%
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-495-12A
For Twelve Months 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	87,077	566,393	653,470	87,077	412,985	500,062	0	153,408	153,408
4	495028	Deferred Exchange Reservation	5,250,000	0	5,250,000	3,478,997	0	3,478,997	1,771,003	0	1,771,003
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	8,696,633	0	8,696,633	6,815,533	0	6,815,533	1,881,100	0	1,881,100
4	495329	Amortization Res Decoupling Deferral	859,162	0	859,162	385,174	0	385,174	473,988	0	473,988
4	495338	Non-Res Decoupling Deferred Rev	2,442,327	0	2,442,327	2,078,537	0	2,078,537	363,790	0	363,790
4	495339	Amortization Non-Res Decoupling	(110,076)	0	(110,076)	(273,518)	0	(273,518)	163,442	0	163,442
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	16,468,968	566,393	17,035,361	11,815,645	412,985	12,228,630	4,653,323	153,408	4,806,731

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-804-12A
For Twelve Months 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
6	804000	Gas Purchases	135,182,782	0	135,182,782	89,804,492	0	89,804,492	45,378,290	0	45,378,290
1	804001	Pipeline Demand Costs	26,732,212	0	26,732,212	18,383,766	0	18,383,766	8,348,446	0	8,348,446
1	804002	Transport Variable Charges	277,964	0	277,964	191,148	0	191,148	86,816	0	86,816
6	804010	Gas Costs - Fixed Hedge	95,436	0	95,436	60,424	0	60,424	35,012	0	35,012
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	368,236	0	368,236	244,713	0	244,713	123,523	0	123,523
6	804018	Merchandise Processing Fee	112,609	0	112,609	74,488	0	74,488	38,121	0	38,121
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	(15,182,506)	0	(15,182,506)	(10,086,886)	0	(10,086,886)	(5,095,620)	0	(5,095,620)
6	804700	Gas Costs - Offsystem Bookout	197,430	0	197,430	132,502	0	132,502	64,928	0	64,928
6	804711	Gas Costs - Offsystem Bookout Offset	(197,430)	0	(197,430)	(132,502)	0	(132,502)	(64,928)	0	(64,928)
6	804730	Gas Costs - Intracompany LDC Gas	15,402,168	0	15,402,168	10,193,540	0	10,193,540	5,208,628	0	5,208,628
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(2,562,408)	0	(2,562,408)	(306,086)	0	(306,086)	(2,256,322)	0	(2,256,322)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(14,453,939)	0	(14,453,939)	(9,933,387)	0	(9,933,387)	(4,520,552)	0	(4,520,552)
		TOTAL PURCHASED GAS COSTS	145,972,554	0	145,972,554	98,626,212	0	98,626,212	47,346,342	0	47,346,342

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	67.135%	32.865%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended 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	156,025	51,022	207,047	95,954	33,583	129,537	60,071	17,439	77,510
99	908600	Public Purpose Tariff Rider Expense Offset	9,887,355	0	9,887,355	8,476,681	0	8,476,681	1,410,674	0	1,410,674
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	(155,291)	0	(155,291)	(136,443)	0	(136,443)	(18,848)	0	(18,848)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	10,012,299	51,022	10,063,321	8,560,402	33,583	8,593,985	1,451,897	17,439	1,469,336

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months 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	636,457,448	450,912,821	185,544,627
	Interest Deduction for FIT Calculation	16,387,981	11,606,496	4,781,485
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12A
For Twelve Months Ended 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	303,051,949	212,577,823	90,474,126
G-OPS	Operating & Maintenance Expense	199,725,027	140,503,965	59,221,062
G-OPS	Book Deprec/Amort and Reg Amortizations	37,621,898	25,895,212	11,726,686
G-OTX	Taxes Other than FIT	19,309,400	16,178,928	3,130,472
	Net Operating Income Before FIT	46,395,624	29,999,718	16,395,906
G-INT	Less: Interest Expense	16,387,981	11,606,496	4,781,485
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,943)	0	(4,943)
G-SCM	Schedule M Adjustments	(64,829,963)	(43,797,255)	(21,032,708)
	Taxable Net Operating Income	(34,827,263)	(25,404,033)	(9,423,230)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(7,313,725)	(5,334,847)	(1,978,878)
G-DTE	Deferred FIT	9,985,164	6,634,332	3,350,832
99	411400 Amortized Investment Tax Credit	(582)	(501)	(81)
	Total FIT/Deferred FIT & ITC	2,670,857	1,298,984	1,371,873
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12A
For Twelve Months 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	23,665,116	14,463,180	38,128,296	17,023,612	10,511,063	27,534,675	6,641,504	3,952,117	10,593,621
12	997001	Contributions In Aid of Construction	0	785,770	785,770	0	556,522	556,522	0	229,248	229,248
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	512,538	512,538	0	363,005	363,005	0	149,533	149,533
99	997010	Deferred Gas Credit and Refunds	(17,016,347)	375,000	(16,641,347)	(10,239,473)	265,594	(9,973,879)	(6,776,874)	109,406	(6,667,468)
12	997016	Redemption Expense Amortization	0	89,634	89,634	0	63,483	63,483	0	26,151	26,151
99	997018	DSM Tariff Rider	(1,926,583)	0	(1,926,583)	(888,015)	0	(888,015)	(1,038,568)	0	(1,038,568)
12	997020	FAS87 Current Pension Accrual	0	(2,728,316)	(2,728,316)	0	(1,932,330)	(1,932,330)	0	(795,986)	(795,986)
12	997027	Customer Uncollectibles	617,234	(1,189,566)	(572,332)	737,299	(842,510)	(105,211)	(120,065)	(347,056)	(467,121)
99	997031	Decoupling Mechanism	(11,131,891)	0	(11,131,891)	(8,249,570)	0	(8,249,570)	(2,882,321)	0	(2,882,321)
12	997032	Interest Rate Swaps	0	(2,646,786)	(2,646,786)	0	(1,874,586)	(1,874,586)	0	(772,200)	(772,200)
12	997035	Leases	0	6,255	6,255	0	4,561	4,561	0	1,694	1,694
12	997048	AFUDC	0	(276,442)	(276,442)	0	(195,790)	(195,790)	0	(80,652)	(80,652)
12	997049	Tax Depreciation	0	(26,376,556)	(26,376,556)	0	(18,681,196)	(18,681,196)	0	(7,695,360)	(7,695,360)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	394,540	0	394,540	413,388	0	413,388	(18,848)	0	(18,848)
12	997080	Book Transportation Depreciation	0	2,664,447	2,664,447	0	1,887,095	1,887,095	0	777,352	777,352
12	997081	Deferred Compensation	0	143,455	143,455	0	101,602	101,602	0	41,853	41,853
4	997082	Meal Disallowances	0	23,893	23,893	0	17,422	17,422	0	6,471	6,471
12	997083	Paid Time Off	0	220,460	220,460	0	156,141	156,141	0	64,319	64,319
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	(20,083,333)	(20,083,333)	0	(14,224,021)	(14,224,021)	0	(5,859,312)	(5,859,312)
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	(2,291,651)	0	(2,291,651)	(2,291,651)	0	(2,291,651)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	1,591	0	1,591	1,591	0	1,591	0	0	0
99	997109	Tax Reform Amortization	(1,591)	0	(1,591)	(1,591)	0	(1,591)	0	0	0
99	997110	FISERVE	568,091	0	568,091	528,507	0	528,507	39,584	0	39,584
12	997111	Capitalized Transportation	0	(36,331)	(36,331)	0	(25,731)	(25,731)	0	(10,600)	(10,600)
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	147,019	147,019	0	104,126	104,126	0	42,893	42,893
12	997115	AFUDC Equity DFIR Deferral	(42,313)	0	(42,313)	(79,802)	0	(79,802)	37,489	0	37,489
12	997118	Depreciation Study Deferral	237,010	0	237,010	0	0	0	237,010	0	237,010
12	997119	AFUDC Tax CPI	0	1,609,937	1,609,937	0	1,140,238	1,140,238	0	469,699	469,699
12	997120	Transportation Tax Disallowance	0	38,039	38,039	0	26,941	26,941	0	11,098	11,098
12	997125	COVID-19	400,134	0	400,134	(349,165)	0	(349,165)	749,299	0	749,299
12	997126	Prepaid Expenses	0	(346,729)	(346,729)	0	(245,571)	(245,571)	0	(101,158)	(101,158)
12	997127	CARES Act SS Deferral	0	932,666	932,666	0	660,561	660,561	0	272,105	272,105
12	997128	Meters Expensed	0	(18,218,433)	(18,218,433)	0	(12,903,205)	(12,903,205)	0	(5,315,228)	(5,315,228)
12	997129	Mixed Service Costs (IDD#5)	0	(10,547,747)	(10,547,747)	0	(7,470,442)	(7,470,442)	0	(3,077,305)	(3,077,305)
TOTAL SCHEDULE M ADJUSTMENTS			(4,392,017)	(60,437,946)	(64,829,963)	(1,260,227)	(42,537,028)	(43,797,255)	(3,131,790)	(17,900,918)	(21,032,708)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers - AMA	100.000%	65.821%	34.179%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.135%	32.865%
G-ALL	11	Book Depreciation	100.000%	71.188%	28.812%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.825%	29.175%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended 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	7,105,111	5,032,195	2,072,916
99	410100	Deferred Federal Income Tax Exp	6,473,615	4,506,084	1,967,531
		SUBTOTAL	13,578,726	9,538,279	4,040,447
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,570,515)	(1,820,567)	(749,948)
99	411100	Deferred Federal Income Tax Exp	(602,229)	(630,505)	28,276
		SUBTOTAL	(3,172,744)	(2,451,072)	(721,672)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	(420,818)	(452,875)	32,057
		SUBTOTAL	(420,818)	(452,875)	32,057
		Total Deferred Federal Income Tax Expense	9,985,164	6,634,332	3,350,832

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.825%	29.175%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended 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	262,034	262,034	0	179,048	179,048	0	82,986	82,986
		TOTAL UNDERGROUND STORAGE TAX	0	262,034	262,034	0	179,048	179,048	0	82,986	82,986
		DISTRIBUTION									
99	408110	State Excise Tax	6,104,460	0	6,104,460	6,104,460	0	6,104,460	0	0	0
99	408120	Municipal Occupation & License Tax	6,723,007	0	6,723,007	5,570,901	0	5,570,901	1,152,106	0	1,152,106
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	4,827,779	0	4,827,779	3,301,201	0	3,301,201	1,526,578	0	1,526,578
99	409100	State Income Tax	112	0	112	73	0	73	39	0	39
99	411410	State Income Tax-ITC Deferred	4	0	4	0	0	0	4	0	4
99	411420	State Income Tax-ITC Amortization	(4,947)	0	(4,947)	0	0	0	(4,947)	0	(4,947)
		TOTAL DISTRIBUTION TAX	17,650,415	0	17,650,415	14,976,635	0	14,976,635	2,673,780	0	2,673,780
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	503,643	893,308	1,396,951	371,889	651,356	1,023,245	131,754	241,952	373,706
		TOTAL A&G TAX	503,643	893,308	1,396,951	371,889	651,356	1,023,245	131,754	241,952	373,706
		TOTAL TAXES OTHER THAN FIT	18,154,058	1,155,342	19,309,400	15,348,524	830,404	16,178,928	2,805,534	324,938	3,130,472

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 November 30, 2021
 Average of Monthly Averages Basis

Report ID:
G-PLT-12A

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)	1,794,115	1,331,978	3,126,093	1,022,113	971,212	1,993,325	772,002	360,766	1,132,768
4	3031XX	Misc Intangible IT Plant (3031XX)	4,226,220	58,274,391	62,500,611	4,226,414	42,490,773	46,717,187	(194)	15,783,618	15,783,424
TOTAL INTANGIBLE PLANT			6,020,335	59,606,369	65,626,704	5,248,527	43,461,985	48,710,512	771,808	16,144,384	16,916,192
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	2,204,083	2,204,083	0	1,506,050	1,506,050	0	698,033	698,033
1	352XXX	Wells	0	22,840,372	22,840,372	0	15,606,826	15,606,826	0	7,233,546	7,233,546
1	353000	Lines	0	2,059,489	2,059,489	0	1,407,249	1,407,249	0	652,240	652,240
1	354000	Compressor Station Equipment	0	14,719,833	14,719,833	0	10,058,062	10,058,062	0	4,661,771	4,661,771
1	355000	Measuring & Regulating Equipment	0	1,328,615	1,328,615	0	907,843	907,843	0	420,772	420,772
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,342,308	2,342,308	0	1,600,499	1,600,499	0	741,809	741,809
TOTAL UNDERGROUND STORAGE PLANT			0	47,331,845	47,331,845	0	32,379,112	32,379,112	0	14,952,733	14,952,733
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	623,086	0	623,086	484,109	0	484,109	138,977	0	138,977
6	375000	Structures & Improvements	1,507,167	0	1,507,167	861,595	0	861,595	645,572	0	645,572
6	376000	Mains	418,823,319	2,518,190	421,341,509	278,284,958	1,690,587	279,975,545	140,538,361	827,603	141,365,964
6	378000	Measuring & Reg Station Equip-General	6,959,631	0	6,959,631	4,468,235	0	4,468,235	2,491,396	0	2,491,396
6	379000	Measuring & Reg Station Equip-City Gate	6,421,965	0	6,421,965	1,876,244	0	1,876,244	4,545,721	0	4,545,721
6	380000	Services	305,696,420	0	305,696,420	209,820,363	0	209,820,363	95,876,057	0	95,876,057
6	381XXX	Meters	108,594,338	0	108,594,338	76,895,982	0	76,895,982	31,698,356	0	31,698,356
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,976,232	0	3,976,232	2,942,888	0	2,942,888	1,033,344	0	1,033,344
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			852,690,753	2,518,190	855,208,943	575,698,299	1,690,587	577,388,886	276,992,454	827,603	277,820,057
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,375,255	2,619,226	5,994,481	3,275,642	1,909,809	5,185,451	99,613	709,417	809,030
4	390XXX	Structures & Improvements	30,457,424	28,957,231	59,414,655	28,703,956	21,114,165	49,818,121	1,753,468	7,843,066	9,596,534
4	391XXX	Office Furniture & Equipment	1,443,298	16,452,098	17,895,396	1,440,318	11,996,047	13,436,365	2,980	4,456,051	4,459,031
4	392XXX	Transportation Equipment	13,467,704	4,982,334	18,450,038	10,369,075	3,632,869	14,001,944	3,098,629	1,349,465	4,448,094
4	393000	Stores Equipment	293,798	1,043,695	1,337,493	238,420	761,010	999,430	55,378	282,685	338,063
4	394000	Tools, Shop & Garage Equipment	2,914,090	7,292,817	10,206,907	2,359,516	5,317,558	7,677,074	554,574	1,975,259	2,529,833
4	395XXX	Laboratory Equipment	102,353	552,827	655,180	102,353	403,094	505,447	0	149,733	149,733
4	396XXX	Power Operated Equipment	3,688,348	1,071,585	4,759,933	2,673,604	781,346	3,454,950	1,014,744	290,239	1,304,983
4	397XXX	Communications Equipment	4,700,956	16,681,978	21,382,934	3,513,599	12,163,664	15,677,263	1,187,357	4,518,314	5,705,671
4	398000	Miscellaneous Equipment	1,953	142,074	144,027	0	103,593	103,593	1,953	38,481	40,434
TOTAL GENERAL PLANT			60,445,179	79,795,865	140,241,044	52,676,483	58,183,155	110,859,638	7,768,696	21,612,710	29,381,406

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	919,156,267	189,252,269	1,108,408,536	633,623,309	135,714,839	769,338,148	285,532,958	53,537,430	339,070,388
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,079,414)	(18,079,414)	0	(12,353,664)	(12,353,664)	0	(5,725,750)	(5,725,750)
G-ADEP		Distribution Plant	(253,946,482)	(1,932,408)	(255,878,890)	(161,881,347)	(1,297,322)	(163,178,669)	(92,065,135)	(635,086)	(92,700,221)
G-ADEP		General Plant	(17,204,772)	(25,301,308)	(42,506,080)	(13,266,163)	(18,448,448)	(31,714,611)	(3,938,609)	(6,852,860)	(10,791,469)
		TOTAL ACCUMULATED DEPRECIATION	(271,151,254)	(45,313,130)	(316,464,384)	(175,147,510)	(32,099,434)	(207,246,944)	(96,003,744)	(13,213,696)	(109,217,440)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(412,357)	(936,214)	(1,348,571)	(276,135)	(682,640)	(958,775)	(136,222)	(253,574)	(389,796)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,233,736)	(25,940,431)	(28,174,167)	(2,233,772)	(18,914,466)	(21,148,238)	36	(7,025,965)	(7,025,929)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(2,646,093)	(26,876,645)	(29,522,738)	(2,509,907)	(19,597,106)	(22,107,013)	(136,186)	(7,279,539)	(7,415,725)
		TOTAL ACCUMULATED DEPR/AMORT	(273,797,347)	(72,189,775)	(345,987,122)	(177,657,417)	(51,696,540)	(229,353,957)	(96,139,930)	(20,493,235)	(116,633,165)
		NET GAS UTILITY PLANT before DFIT	645,358,920	117,062,494	762,421,414	455,965,892	84,018,299	539,984,191	189,393,028	33,044,195	222,437,223
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(114,833,086)	(114,833,086)	0	(81,330,533)	(81,330,533)	0	(33,502,553)	(33,502,553)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,338,636)	(17,338,636)	0	(12,638,454)	(12,638,454)	0	(4,700,182)	(4,700,182)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(700,000)	(700,000)	0	(510,405)	(510,405)	0	(189,595)	(189,595)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	41,810	41,810)	0	30,486	30,486)	0	11,324	11,324)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(296,424)	(296,424)	0	(209,942)	(209,942)	0	(86,482)	(86,482)
		TOTAL ACCUMULATED DFIT	0	(133,126,336)	(133,126,336)	0	(94,658,848)	(94,658,848)	0	(38,467,488)	(38,467,488)
		NET GAS UTILITY PLANT	645,358,920	(16,063,842)	629,295,078	455,965,892	(10,640,549)	445,325,343	189,393,028	(5,423,293)	183,969,735

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%	67.135%	32.865%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.825%	29.175%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	645,358,920	(16,063,842)	629,295,078	455,965,892	(10,640,549)	445,325,343	189,393,028	(5,423,293)	183,969,735
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(4,053,093)	0	(4,053,093)	(4,053,093)	0	(4,053,093)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,360,599	2,581,406	3,942,005	943,489	1,882,232	2,825,721	417,110	699,174	1,116,284
4	182318	Accumulated Amortization - AFUDC	(222,448)	(581,327)	(803,775)	(154,799)	(423,742)	(578,541)	(67,649)	(157,585)	(225,234)
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	12,829,183	12,829,183	0	8,766,181	8,766,181	0	4,063,002	4,063,002
1	164115	Gas Inventory--Clay Basin	0	62,801	62,801	0	45,791	45,791	0	17,010	17,010
4	252000	Customer Advances	0	10	10	0	7	7	0	3	3
99	254393	Regulatory Liability-Customer Tax Credit	(25,009,779)	0	(25,009,779)	(17,496,577)	0	(17,496,577)	(7,513,202)	0	(7,513,202)
99	190393	ADFIT-Customer Tax Credit	5,252,053	0	5,252,053	3,674,281	0	3,674,281	1,577,772	0	1,577,772
99	235199	Customer Deposits	(82,884)	0	(82,884)	(82,884)	0	(82,884)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	7,708,237	0	7,708,237	7,708,237	0	7,708,237	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,618,730)	0	(1,618,730)	(1,618,730)	0	(1,618,730)	0	0	0
C-WKC		Working Capital	3,205,278	0	3,205,278	2,481,049	0	2,481,049	724,229	0	724,229
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(13,460,767)	20,623,137	7,162,370	(8,599,027)	14,186,505	5,587,478	(4,861,740)	6,436,632	1,574,892
		NET RATE BASE	631,898,153	4,559,295	636,457,448	447,366,865	3,545,956	450,912,821	184,531,288	1,013,339	185,544,627

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-12A
For Twelve Months 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)	3,209,002	3,209,002												
Steam (ED-ID)	4,361,224	4,361,224												
Steam (ED-WA)	11,644,623	11,644,623												
Hydro (ED-AN)	14,594,809	14,594,809												
Other (ED-AN)	10,578,828	10,578,828												
Total Electric Production	44,388,486	44,388,486												
Electric Transmission														
ED-AN	17,431,193	17,431,193												
ED-ID	813,666	813,666												
ED-WA	514,699	514,699												
Total Electric Transmission	18,759,558	18,759,558												
Electric Distribution														
ED-AN	84,301	84,301												
ED-ID	18,193,650	18,193,650												
ED-WA	34,788,308	34,788,308												
Total Electric Distribution	53,066,259	53,066,259												
Gas Underground Storage														
1 GD-AN	685,860		685,860			685,860	685,860		468,648	468,648		217,212	217,212	
GD-OR	121,883			121,883										
Total Gas Underground Storage	807,743		685,860	121,883		685,860	685,860		468,648	468,648		217,212	217,212	
Gas Distribution														
6 GD-AN	57,408		57,408			57,408	57,408		38,541	38,541		18,867	18,867	
GD-ID	6,479,015		6,479,015			6,479,015	6,479,015				6,479,015		6,479,015	
GD-WA	14,521,078		14,521,078			14,521,078	14,521,078	14,521,078		14,521,078				
GD-OR	9,706,106			9,706,106										
Total Gas Distribution	30,763,607		21,057,501	9,706,106		21,000,093	57,408	21,057,501	14,521,078	38,541	14,559,619	6,479,015	18,867	6,497,882
General Plant														
ED-AN	2,867,470	2,867,470												
ED-ID	498,453	498,453												
ED-WA	1,048,609	1,048,609												
7,4 CD-AA	22,323,432	15,625,956	4,619,834	2,077,642		4,619,834	4,619,834		3,368,552	3,368,552		1,251,282	1,251,282	
9,4 CD-AN	632,018	488,026	143,992			143,992	143,992		104,992	104,992		39,000	39,000	
9 CD-ID	474,968	366,756	108,212			108,212	108,212				108,212		108,212	
9 CD-WA	2,274,146	1,756,027	518,119			518,119	518,119	518,119		518,119				
8,4 GD-AA	371,787		255,912	115,875		255,912	255,912		186,598	186,598		69,314	69,314	
4 GD-AN	31,552		31,552			31,552	31,552		23,006	23,006		8,546	8,546	
GD-ID	39,551		39,551			39,551	39,551				39,551		39,551	
GD-WA	1,107,694		1,107,694			1,107,694	1,107,694	1,107,694		1,107,694				
GD-OR	207,479			207,479										
Total General Plant	31,877,159	22,651,297	6,824,866	2,400,996		1,773,576	5,051,290	6,824,866	1,625,813	3,683,148	5,308,961	147,763	1,368,142	1,515,905
Total Depreciation Expense	179,662,812	138,865,600	28,568,227	12,228,985		22,773,669	5,794,558	28,568,227	16,146,891	4,190,337	20,337,228	6,626,778	1,604,221	8,230,999

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	67.135%	32.865%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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	912,319	912,319											
Misc Intangible Plt (303000) ED-AN	251,422	251,422											
Total Production/Transmission	1,163,741	1,163,741											
Distribution													
Franchises (302000) ED-WA	113,823	113,823											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	119,689	119,689											
General Plant - 303000													
7,4 CD-AA	414,910	290,428	85,866	38,616		85,866	85,866		62,609	62,609		23,257	23,257
9,4 CD-AN	9,729	7,513	2,216			2,216	2,216		1,616	1,616		600	600
GD-ID	14,733		14,733		14,733		14,733				14,733		14,733
GD-WA	24,846		24,846		24,846		24,846	24,846		24,846			
GD-OR	7,627			7,627									
Total General Plant - 303000	471,845	297,941	127,661	46,243	39,579	88,082	127,661	24,846	64,225	89,071	14,733	23,857	38,590
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	41,023,928	28,715,929	8,489,902	3,818,097		8,489,902	8,489,902		6,190,412	6,190,412		2,299,490	2,299,490
9,4 CD-AN	142,527	110,055	32,472			32,472	32,472		23,677	23,677		8,795	8,795
9,4 CD-ID	(24)	(19)	(5)		(5)		(5)				(5)		(5)
9,4 CD-WA	3,739,085	2,887,209	851,876		851,876		851,876	851,876		851,876			0
ED-AN	4,101,371	4,101,371											
ED-ID	(24)	(24)											
ED-WA	699,019	699,019											
8,4 GD-AA	84,503		58,166	26,337		58,166	58,166		42,412	42,412		15,754	15,754
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	49,790,385	36,513,540	9,432,411	3,844,434	851,871	8,580,540	9,432,411	851,876	6,256,501	7,108,377	(5)	2,324,039	2,324,034
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	423,041	423,041											
GD-OR	0			0									
Total General Plant- 390200, 396200	423,041	423,041	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	51,968,701	38,517,952	9,560,072	3,890,677	891,450	8,668,622	9,560,072	876,722	6,320,726	7,197,448	14,728	2,347,896	2,362,624

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-12A
For Twelve Months 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)	(73,438,044)	(73,438,044)												
Steam (ED-ID)	(91,225,782)	(91,225,782)												
Steam (ED-WA)	(172,082,596)	(172,082,596)												
Hydro (ED-AN)	(164,650,525)	(164,650,525)												
Other (ED-AN)	(153,227,069)	(153,227,069)												
Total Electric Production	(654,624,016)	(654,624,016)												
Electric Transmission														
ED-AN	(219,134,335)	(219,134,335)												
ED-ID	(9,978,483)	(9,978,483)												
ED-WA	(15,929,969)	(15,929,969)												
Total Electric Transmission	(245,042,787)	(245,042,787)												
Electric Distribution														
ED-AN	(361,221)	(361,221)												
ED-ID	(252,580,685)	(252,580,685)												
ED-WA	(388,987,650)	(388,987,650)												
Total Electric Distribution	(641,929,556)	(641,929,556)												
Gas Underground Storage														
1 GD-AN	(18,079,414)		(18,079,414)			(18,079,414)	(18,079,414)		(12,353,664)	(12,353,664)		(5,725,750)	(5,725,750)	
GD-OR	(1,445,726)			(1,445,726)										
Total Gas Underground Storage	(19,525,140)		(18,079,414)	(1,445,726)		(18,079,414)	(18,079,414)		(12,353,664)	(12,353,664)		(5,725,750)	(5,725,750)	
Gas Distribution														
6 GD-AN	(1,932,408)		(1,932,408)			(1,932,408)	(1,932,408)		(1,297,322)	(1,297,322)		(635,086)	(635,086)	
GD-ID	(92,065,135)		(92,065,135)			(92,065,135)	(92,065,135)				(92,065,135)		(92,065,135)	
GD-WA	(161,881,347)		(161,881,347)			(161,881,347)	(161,881,347)	(161,881,347)			(161,881,347)			
GD-OR	(127,562,733)			(127,562,733)										
Total Gas Distribution	(383,441,623)		(255,878,890)	(127,562,733)		(253,946,482)	(1,932,408)	(255,878,890)	(161,881,347)	(1,297,322)	(163,178,669)	(92,065,135)	(635,086)	(92,700,221)
General Plant														
ED-AN	(36,556,425)	(36,556,425)												
ED-ID	(12,249,073)	(12,249,073)												
ED-WA	(22,665,697)	(22,665,697)												
7.4 CD-AA	(88,666,121)	(62,064,511)	(18,349,454)	(8,252,156)		(18,349,454)	(18,349,454)		(13,379,504)	(13,379,504)		(4,969,950)	(4,969,950)	
9.4 CD-AN	(7,907,102)	(6,105,627)	(1,801,475)			(1,801,475)	(1,801,475)		(1,313,545)	(1,313,545)		(487,930)	(487,930)	
9 CD-ID	(6,865,610)	(5,301,418)	(1,564,192)			(1,564,192)	(1,564,192)				(1,564,192)		(1,564,192)	
9 CD-WA	(8,605,179)	(6,644,661)	(1,960,518)			(1,960,518)	(1,960,518)	(1,960,518)			(1,960,518)			
8.4 GD-AA	(2,100,069)		(1,445,541)	(654,528)		(1,445,541)	(1,445,541)		(1,054,016)	(1,054,016)		(391,525)	(391,525)	
4 GD-AN	(3,704,838)		(3,704,838)			(3,704,838)	(3,704,838)		(2,701,383)	(2,701,383)		(1,003,455)	(1,003,455)	
GD-ID	(2,374,417)		(2,374,417)			(2,374,417)	(2,374,417)				(2,374,417)		(2,374,417)	
GD-WA	(11,305,645)		(11,305,645)			(11,305,645)	(11,305,645)	(11,305,645)			(11,305,645)			
GD-OR	(5,300,288)			(5,300,288)										
Total General Plant	(208,300,464)	(151,587,412)	(42,506,080)	(14,206,972)		(17,204,772)	(25,301,308)	(42,506,080)	(13,266,163)	(18,448,448)	(31,714,611)	(3,938,609)	(6,852,860)	(10,791,469)
Total Accumulated Depreciation	(2,152,863,586)	(1,693,183,771)	(316,464,384)	(143,215,431)		(271,151,254)	(45,313,130)	(316,464,384)	(175,147,510)	(32,099,434)	(207,246,944)	(96,003,744)	(13,213,696)	(109,217,440)

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	67.135%	32.865%

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

Report ID:
G-AAMT-12A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(14,197,621)	(14,197,621)											
Misc Intangible Plt (303000)	ED-AN	(2,406,054)	(2,406,054)											
Total Production/Transmission		(16,603,675)	(16,603,675)											
Distribution														
Franchises (302000)	ED-WA	(254,820)	(254,820)											
Misc Intangible Plt (303000)	ED-WA	(56,850)	(56,850)											
Total Distribution		(311,670)	(311,670)											
General Plant - 303000														
7,4	CD-AA	(4,380,737)	(3,066,428)	(906,594)	(407,715)		(906,594)	(906,594)		(661,043)	(661,043)		(245,551)	(245,551)
9,4	CD-AN	(130,009)	(100,389)	(29,620)			(29,620)	(29,620)		(21,597)	(21,597)		(8,023)	(8,023)
	GD-ID	(136,222)		(136,222)			(136,222)	(136,222)				(136,222)		(136,222)
	GD-WA	(276,135)		(276,135)			(276,135)	(276,135)	(276,135)		(276,135)			
	GD-OR	(113,134)			(113,134)									
Total General Plant - 303000		(5,036,237)	(3,166,817)	(1,348,571)	(520,849)	(412,357)	(936,214)	(1,348,571)	(276,135)	(682,640)	(958,775)	(136,222)	(253,574)	(389,796)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(124,643,308)	(87,247,821)	(25,794,933)	(11,600,554)		(25,794,933)	(25,794,933)		(18,808,376)	(18,808,376)		(6,986,557)	(6,986,557)
9,4	CD-AN	(270,353)	(208,758)	(61,595)			(61,595)	(61,595)		(44,912)	(44,912)		(16,683)	(16,683)
9	CD-ID	159	123	36			(26)	(26)		(62)	(62)	36		36
9	CD-WA	(9,804,285)	(7,570,575)	(2,233,710)			(2,233,710)	(2,233,710)	(2,233,710)		(2,233,710)		0	0
	ED-AN	(9,236,268)	(9,236,268)											
	ED-ID	157	157											
	ED-WA	(305,909)	(305,909)											
8,4	GD-AA	(121,894)		(83,903)	(37,991)		(83,903)	(83,903)		(61,178)	(61,178)		(22,725)	(22,725)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(144,381,701)	(104,569,051)	(28,174,105)	(11,638,545)	(2,233,736)	(25,940,431)	(28,174,167)	(2,233,772)	(18,914,466)	(21,148,238)	36	(7,025,965)	(7,025,929)
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			
4	ED-AN	(494,687)	(494,687)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(494,687)	(494,687)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(166,827,970)	(125,145,900)	(29,522,676)	(12,159,394)	(2,646,093)	(26,876,645)	(29,522,738)	(2,509,907)	(19,597,106)	(22,107,013)	(136,186)	(7,279,539)	(7,415,725)

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-12A
For Twelve Months 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	712,301	122,286	362,279	227,736	712,301	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	845,246	0	0	0	0	0	0	0	0	845,246	0	845,246	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,923,766	0	0	8,346,398	8,346,398	0	0	2,467,623	2,467,623	0	1,109,745	1,109,745	
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	18,545,097	807,784	699,891	9,087,951	10,595,626	3,275,642	99,613	2,619,225	5,994,480	845,246	1,109,745	1,954,991	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	13,578,246	3,827,079	2,740,847	7,010,320	13,578,246	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,935,737	0	0	0	0	25,935,737	0	0	0	25,935,737	0	0	
99		GD-OR / AS	4,021,090	0	0	0	0	0	0	0	0	4,021,090	0	4,021,090	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,912,219	0	0	89,535,995	89,535,995	0	0	26,471,434	26,471,434	0	11,904,790	11,904,790	
9		CD-WA / ID / AN	30,757,514	9,382,152	5,942,921	8,424,957	23,750,030	2,768,219	1,753,468	2,485,797	7,007,484	0	0	0	
		TOTAL ACCOUNT	202,204,806	13,209,231	8,683,768	104,971,272	126,864,271	28,703,956	1,753,468	28,957,231	59,414,655	4,021,090	11,904,790	15,925,880	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,716,463	199,371	7,798	1,509,294	1,716,463	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	139,294	0	0	0	0	139,294	0	0	0	139,294	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	319,401	0	0	0	0	0	0	219,853	219,853	0	99,548	99,548	
7		CD-AA	78,063,879	0	0	54,643,154	54,643,154	0	0	16,155,320	16,155,320	0	7,265,405	7,265,405	
9		CD-WA / ID / AN	6,061,226	4,409,480	10,100	260,717	4,680,297	1,301,024	2,980	76,925	1,380,929	0	0	0	
		TOTAL ACCOUNT	86,312,372	4,608,851	17,898	56,413,165	61,039,914	1,440,318	2,980	16,452,098	17,895,396	12,109	7,364,953	7,377,062	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	54,269,538	24,048,797	10,589,455	19,631,286	54,269,538	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,206,592	0	0	0	0	9,867,509	2,865,952	2,473,131	15,206,592	0	0	0	
99		GD-OR / AS	4,523,765	0	0	0	0	0	0	0	0	4,523,765	0	4,523,765	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,526,868	0	0	5,268,657	5,268,657	0	0	1,557,685	1,557,685	0	700,526	700,526	
9		CD-WA / ID / AN	7,105,578	1,699,925	788,598	2,998,191	5,486,714	501,566	232,677	884,621	1,618,864	0	0	0	
		TOTAL ACCOUNT	88,729,528	25,748,722	11,378,053	27,898,134	65,024,909	10,369,075	3,098,629	4,982,334	18,450,038	4,523,765	730,816	5,254,581	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	423,822	22,075	0	401,747	423,822	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	149,991	0	0	0	0	149,991	0	0	149,991	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	6,783	0	0	4,748	4,748	0	0	1,404	1,404	0	631	631	
9		CD-WA / ID / AN	5,206,064	299,708	187,689	3,532,570	4,019,967	88,429	55,378	1,042,290	1,186,097	0	0	0	
		TOTAL ACCOUNT	5,807,452	321,783	187,689	3,939,065	4,448,537	238,420	55,378	1,043,694	1,337,492	20,792	631	21,423	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,886,132	937,216	262,721	5,686,195	6,886,132	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,190,658	0	0	0	0	2,355,395	333,465	501,798	3,190,658	0	0	0	
99		GD-OR / AS	912,138	0	0	0	0	0	0	0	0	912,138	0	912,138	
8		GD-AA	5,444,617	0	0	0	0	0	0	3,747,693	3,747,693	0	1,696,924	1,696,924	
7		CD-AA	13,991,283	0	0	9,793,618	9,793,618	0	0	2,895,496	2,895,496	0	1,302,169	1,302,169	
9		CD-WA / ID / AN	1,637,446	13,965	749,390	501,031	1,264,386	4,121	221,109	147,830	373,060	0	0	0	
		TOTAL ACCOUNT	32,062,274	951,181	1,012,111	15,980,844	17,944,136	2,359,516	554,574	7,292,817	10,206,907	912,138	2,999,093	3,911,231	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,799	0	0	116,799	116,799	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	116,799	0	0	116,799	116,799	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,047,836	390,447	15,514	1,641,875	2,047,836	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	197,270	0	0	0	0	102,353	0	94,917	197,270	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	208,590	0	0	0	0	0	0	143,579	143,579	0	65,011	65,011	
7		CD-AA	1,518,874	0	0	1,063,181	1,063,181	0	0	314,331	314,331	0	141,362	141,362	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,991,156	390,447	15,514	2,705,056	3,111,017	102,353	0	552,827	655,180	18,586	206,373	224,959	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	30,903,130	13,761,846	8,929,253	8,212,031	30,903,130	0	0	0	0	0		
99		GD-WA / ID / AN	4,319,996	0	0	0	0	2,599,768	899,639	820,589	4,319,996	0		
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834		
8		GD-AA	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	49,186		
9		CD-WA / ID / AN	1,450,939	250,248	390,119	480,005	1,120,372	73,836	115,105	141,626	330,567	0		
		TOTAL ACCOUNT	37,246,378	14,012,094	9,319,372	9,061,960	32,393,426	2,673,604	1,014,744	1,071,584	4,759,932	43,834	49,186	93,020
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,206,564	11,990,760	6,402,634	29,813,170	48,206,564	0	0	0	0	0		
99		GD-WA / ID / AN	1,022,490	0	0	0	0	679,863	340,674	1,953	1,022,490	0		
99		GD-OR / AS	874,970	0	0	0	0	0	0	0	0	874,970		
8		GD-AA	299,285	0	0	0	0	0	0	206,007	206,007	93,278		
7		CD-AA	77,588,212	0	0	54,310,197	54,310,197	0	0	16,056,880	16,056,880	7,221,135		
9		CD-WA / ID / AN	17,985,144	9,604,202	2,869,608	1,413,779	13,887,589	2,833,735	846,682	417,138	4,097,555	0		
		TOTAL ACCOUNT	145,976,665	21,594,962	9,272,242	85,537,146	116,404,350	3,513,598	1,187,356	16,681,978	21,382,932	874,970	7,314,413	8,189,383
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	277,788	0	6,846	270,942	277,788	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	4,329	0	0	0	0	0	0	0	0	4,329		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	685,066	0	0	479,533	479,533	0	0	141,774	141,774	63,759		
9		CD-WA / ID / AN	9,888	0	6,620	1,015	7,635	0	1,953	300	2,253	0		
		TOTAL ACCOUNT	977,071	0	13,466	751,490	764,956	0	1,953	142,074	144,027	4,329	63,759	68,088
		TOTAL GENERAL PLANT	621,969,598	81,645,055	40,600,004	316,462,882	438,707,941	52,676,482	7,768,695	79,795,862	140,241,039	11,276,859	31,743,759	43,020,618

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 INTANGIBLE PLANT
For Twelve Months Ended November 30, 2021
Average of Monthly Averages Basis

Report ID:
C-IPL-12A

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	11,657,115	319,716	0	11,337,399	11,657,115	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,022,113	772,002	0	1,794,115	0	0	
99		GD-OR / AS	411,929	0	0	0	0	0	0	0	0	411,929	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	411,929	
7		CD-AA	6,222,595	0	0	4,355,692	4,355,692	0	0	1,287,766	1,287,766	0	579,137	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,279,812	319,716	0	15,842,937	16,162,653	1,022,113	772,002	1,331,978	3,126,093	411,929	579,137	991,066
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	21,522,922	2,004,210	(708)	19,519,420	21,522,922	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	408,268	0	0	0	0	0	0	281,023	281,023	0	127,245	
7		CD-AA	145,178,371	0	0	101,621,956	101,621,956	0	0	30,044,664	30,044,664	0	13,511,751	
9		CD-WA / ID / AN	697,236	15,202	(659)	523,842	538,385	4,485	(194)	154,560	158,851	0	0	
		TOTAL ACCOUNT	167,806,797	2,019,412	(1,367)	121,665,218	123,683,263	4,485	(194)	30,480,247	30,484,538	0	13,638,996	13,638,996
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	179,833	0	0	179,833	179,833	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	1,452,022	0	0	1,016,386	1,016,386	0	0	300,496	300,496	0	135,140	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,631,855	0	0	1,196,219	1,196,219	0	0	300,496	300,496	0	135,140	135,140
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	746,543	0	0	746,543	746,543	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	746,543	0	0	746,543	746,543	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	100,052,236	0	0	70,034,564	70,034,564	0	0	20,705,810	20,705,810	0	9,311,862	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,052,236	0	0	70,034,564	70,034,564	0	0	20,705,810	20,705,810	0	9,311,862	9,311,862

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months 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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,100,701	0	0	20,369,909	20,369,909	0	0	6,022,390	6,022,390	0	2,708,402	2,708,402
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,100,701	0	0	20,369,909	20,369,909	0	0	6,022,390	6,022,390	0	2,708,402	2,708,402
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,222,176	1,222,176	0	0	1,222,176	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,555,066	0	0	1,088,515	1,088,515	0	0	321,821	321,821	0	144,730	144,730
9		CD-WA / ID / AN	18,531,051	14,309,122	0	0	14,309,122	4,221,929	0	0	4,221,929	0	0	0
		TOTAL ACCOUNT	21,308,293	15,531,298	0	1,088,515	16,619,813	4,221,929	0	321,821	4,543,750	0	144,730	144,730
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	17,122	0	0	17,122	17,122	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	2,143,642	0	0	1,500,506	1,500,506	0	0	443,627	443,627	0	199,509	199,509
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,160,764	0	0	1,517,628	1,517,628	0	0	443,627	443,627	0	199,509	199,509
	TOTAL		343,087,001	17,870,426	(1,367)	232,461,533	250,330,592	5,248,527	771,808	59,606,369	65,626,704	411,929	26,717,776	27,129,705

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-12A
COMMON ACCUMULATED DEFERRED FIT		
For Twelve Months 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	(82,854,105)	(57,996,216)	(17,146,657)	(7,711,232)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(842,644)	(650,664)	(191,980)	0
7	282919 CD-AA	(3,382,460)	(2,367,654)	(700,000)	(314,806)
7	283750 CD-AA	202,030	141,417	41,810	18,803
	Total	(86,877,179)	(60,873,117)	(17,996,827)	(8,007,235)

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 WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended November 30, 2021	
Average of Monthly Averages Basis	

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	4,688,625	4,688,625	0	0	0	0	4,688,625
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	1,037	1,037	0	0	0	0	1,037
7/4	154550 Supply Chain Average Cost Variance	0	0	(29)	(29)	0	0	0	0	(29)
7/4	154560 Supply Chain Invoice Price Variance	0	0	140	140	0	0	0	0	140
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	56,502,976	24,624,451	0	81,127,427	54,021,927	23,900,222	2,481,049	724,229	0
TOTAL		56,502,976	24,624,451	4,689,773	85,817,200	54,021,927	23,900,222	2,481,049	724,229	4,689,773

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%