

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12E</b>
For Twelve Months Ended November 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	43,859,642	28,821,845	15,037,797
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>43,859,642</u>	<u>28,821,845</u>	<u>15,037,797</u>
G-APL	Gas Net Adjusted Rate Base	<u>661,401,363</u>	<u>469,291,652</u>	<u>192,109,711</u>
	<b>RATE OF RETURN</b>	<u>6.631%</u>	<u>6.142%</u>	<u>7.828%</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  
Ending Balance Basis

Report ID:  
**G-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	<b>100.000%</b>	<b>68.330%</b>	<b>31.670%</b>
2	Input	Number of Customers Percent	11-01-2021 thru 11-30-2021	265,822 <b>100.000%</b>	174,529 <b>65.656%</b>	91,293 <b>34.344%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2020 thru 11-30-2021	12,227,437 <b>100.000%</b>	8,982,583 <b>73.463%</b>	3,244,854 <b>26.537%</b>
	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%
				<b>100.000%</b>	<b>72.915%</b>	<b>27.085%</b>
6	Input	Actual Therms Purchased Percent	12-01-2020 thru 11-30-2021	279,464,174 <b>100.000%</b>	187,618,144 <b>67.135%</b>	91,846,030 <b>32.865%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended November 30, 2021  
Ending Balance Basis

Report ID:  
**G-ALL-12E**

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			
	<b>Total</b>		<b>148,865,669</b>	<b>116,982,280</b>	<b>22,335,689</b>	<b>9,547,700</b>
	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
	<b>Total</b>		<b>90,496,215</b>	<b>67,307,985</b>	<b>15,280,414</b>	<b>7,907,816</b>
	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%
	<b>Total Percentages</b>		<b>400.000%</b>	<b>279.990%</b>	<b>82.781%</b>	<b>37.229%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>69.998%</b>	<b>20.695%</b>	<b>9.307%</b>

7

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended November 30, 2021  
Ending Balance Basis

Report ID:  
**G-ALL-12E**

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)		<b>100.000%</b>	<b>0.000%</b>	<b>68.833%</b>	<b>31.167%</b>

8

## RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended November 30, 2021

Ending Balance Basis

Report ID:

**G-ALL-12E**

AVISTA UTILITIES

		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor	01-01-2020 thru 12-31-2020				
	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)		<b>100.000%</b>	<b>77.218%</b>	<b>22.782%</b>	<b>0.000%</b>
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	Washington	Idaho	
			270,243,583	182,423,301	87,820,282	
			<b>100.000%</b>	<b>67.503%</b>	<b>32.497%</b>	
11	Book Depreciation Percent	12-01-2020 thru 11-30-2021	28,568,225	20,337,227	8,230,998	
			<b>100.000%</b>	<b>71.188%</b>	<b>28.812%</b>	
12	Net Gas Plant (before ADFIT) Percent	11-01-2021 thru 11-30-2021	781,661,301	554,657,553	227,003,748	
			<b>100.000%</b>	<b>70.959%</b>	<b>29.041%</b>	
13	G-PLT Net Gas General Plant Percent	11-01-2021 thru 11-30-2021	96,749,602	78,309,189	18,440,413	
			<b>100.000%</b>	<b>80.940%</b>	<b>19.060%</b>	
14	Net Allocated Schedule M's Percent	12-01-2020 thru 11-30-2021	-60,437,947	-42,637,438	-17,800,509	
			<b>100.000%</b>	<b>70.547%</b>	<b>29.453%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended November 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
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)
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>219,527,515</b>	<b>0</b>	<b>219,527,515</b>	<b>154,861,372</b>	<b>0</b>	<b>154,861,372</b>	<b>64,666,143</b>	<b>0</b>	<b>64,666,143</b>
	<b>OTHER OPERATING REVENUES:</b>									
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
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>82,958,041</b>	<b>566,393</b>	<b>83,524,434</b>	<b>57,303,466</b>	<b>412,985</b>	<b>57,716,451</b>	<b>25,654,575</b>	<b>153,408</b>	<b>25,807,983</b>
	<b>TOTAL GAS REVENUES</b>	<b>302,485,556</b>	<b>566,393</b>	<b>303,051,949</b>	<b>212,164,838</b>	<b>412,985</b>	<b>212,577,823</b>	<b>90,320,718</b>	<b>153,408</b>	<b>90,474,126</b>
	<b>PRODUCTION EXPENSES:</b>									
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
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>134,530,436</b>	<b>840,407</b>	<b>135,370,843</b>	<b>91,537,364</b>	<b>567,300</b>	<b>92,104,664</b>	<b>42,993,072</b>	<b>273,107</b>	<b>43,266,179</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
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
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,786,777</b>	<b>2,786,777</b>	<b>0</b>	<b>1,904,205</b>	<b>1,904,205</b>	<b>0</b>	<b>882,572</b>	<b>882,572</b>
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
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>947,894</b>	<b>947,894</b>	<b>0</b>	<b>647,696</b>	<b>647,696</b>	<b>0</b>	<b>300,198</b>	<b>300,198</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>3,734,671</b>	<b>3,734,671</b>	<b>0</b>	<b>2,551,901</b>	<b>2,551,901</b>	<b>0</b>	<b>1,182,770</b>	<b>1,182,770</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended November 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	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

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended November 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:										
2	901000 Supervision	0	115,202	115,202	0	75,637	75,637	0	39,565	39,565
2	902000 Meter Reading Expenses	453,550	73,878	527,428	333,701	48,505	382,206	119,849	25,373	145,222
2	903XXX Customer Records & Collection Expenses	355,884	4,410,911	4,766,795	170,339	2,896,028	3,066,367	185,545	1,514,883	1,700,428
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	41,461	41,461	0	21,688	21,688
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>1,856,006</b>	<b>4,663,140</b>	<b>6,519,146</b>	<b>1,862,804</b>	<b>3,061,631</b>	<b>4,924,435</b>	<b>(6,798)</b>	<b>1,601,509</b>	<b>1,594,711</b>
CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX Customer Assistance Expenses	10,012,299	51,022	10,063,321	8,560,402	33,499	8,593,901	1,451,897	17,523	1,469,420
2	909000 Advertising	67,207	417,427	484,634	58,777	274,066	332,843	8,430	143,361	151,791
2	910000 Misc Customer Service & Info Exp	0	211,280	211,280	0	138,718	138,718	0	72,562	72,562
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>10,079,506</b>	<b>679,729</b>	<b>10,759,235</b>	<b>8,619,179</b>	<b>446,283</b>	<b>9,065,462</b>	<b>1,460,327</b>	<b>233,446</b>	<b>1,693,773</b>
SALES EXPENSES:										
2	912000 Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000 Advertising	0	0	0	0	0	0	0	0	0
2	916000 Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>		<b>3,611,677</b>	<b>24,617,442</b>	<b>28,229,119</b>	<b>2,748,548</b>	<b>17,949,807</b>	<b>20,698,355</b>	<b>863,129</b>	<b>6,667,635</b>	<b>7,530,764</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended November 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX Depreciation Expense-General Plant	1,773,576	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	138,977	177,861	12,540	56,878	69,418
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	10,794,207	11,890,453	1,370,167	4,014,868	5,385,035
TOTAL ADMIN & GENERAL EXPENSES	6,078,090	39,426,517	45,504,607	3,844,794	28,744,014	32,588,808	2,233,296	10,682,503	12,915,799
TOTAL EXPENSES BEFORE FIT	203,421,984	53,234,340	256,656,324	144,344,437	38,225,115	182,569,552	59,077,547	15,009,225	74,086,772
NET OPERATING INCOME (LOSS) BEFORE FIT			46,395,625			30,008,271			16,387,354
G-FIT FEDERAL INCOME TAX			(7,448,599)			(5,453,482)			(1,995,117)
G-FIT DEFERRED FEDERAL INCOME TAX			9,985,164			6,640,409			3,344,755
G-FIT AMORTIZED INVESTMENT TAX CREDIT			(582)			(501)			(81)
GAS NET OPERATING INCOME (LOSS)			43,859,642			28,821,845			15,037,797

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%	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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended November 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	87,077	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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>16,468,968</b>	<b>566,393</b>	<b>17,035,361</b>	<b>11,815,645</b>	<b>412,985</b>	<b>12,228,630</b>	<b>4,653,323</b>	<b>153,408</b>	<b>4,806,731</b>

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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended November 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>145,972,554</b>	<b>0</b>	<b>145,972,554</b>	<b>98,626,212</b>	<b>0</b>	<b>98,626,212</b>	<b>47,346,342</b>	<b>0</b>	<b>47,346,342</b>

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:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended November 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	156,025	51,022	207,047	95,954	33,499	129,453	60,071	17,523	77,594
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	33,499	8,593,901	1,451,897	17,523	1,469,420

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended November 30, 2021 Ending Balance 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	661,401,363	469,291,652	192,109,711
	Interest Deduction for FIT Calculation	17,030,234	12,079,567	4,950,667
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12E</b>
For Twelve Months Ended November 30, 2021	
Ending Balance 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	199,725,026	140,495,149	59,229,877
G-OPS	Book Deprec/Amort and Reg Amortizations	37,621,898	25,895,475	11,726,423
G-OTX	Taxes Other than FIT	19,309,400	16,178,928	3,130,472
	Net Operating Income Before FIT	46,395,625	30,008,271	16,387,354
G-INT	Less: Interest Expense	17,030,234	12,079,567	4,950,667
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,943)	0	(4,943)
G-SCM	Schedule M Adjustments	(64,829,963)	(43,897,664)	(20,932,299)
	Taxable Net Operating Income	(35,469,515)	(25,968,960)	(9,500,555)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(7,448,599)	(5,453,482)	(1,995,117)
G-DTE	Deferred FIT	9,985,164	6,640,409	3,344,755
99	411400 Amortized Investment Tax Credit	(582)	(501)	(81)
	Total FIT/Deferred FIT & ITC	2,535,983	1,186,426	1,349,557
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>		<b>G-SCM-12E</b>
For Twelve Months Ended November 30, 2021		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	23,665,116	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	785,771	785,771	0	557,575	557,575	0	228,196	228,196
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	512,537	512,537	0	363,691	363,691	0	148,846	148,846
99	997010	Deferred Gas Credit and Refunds	(17,016,347)	375,000	(16,641,347)	(10,239,473)	266,096	(9,973,377)	(6,776,874)	108,904	(6,667,970)
12	997016	Redemption Expense Amortization	0	89,633	89,633	0	63,603	63,603	0	26,030	26,030
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	(1,935,986)	(1,935,986)	0	(792,330)	(792,330)
12	997027	Customer Uncollectibles	617,234	(1,189,566)	(572,332)	737,299	(844,104)	(106,805)	(120,065)	(345,462)	(465,527)
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	(1,878,133)	(1,878,133)	0	(768,653)	(768,653)
12	997035	Leases	0	6,255	6,255	0	4,561	4,561	0	1,694	1,694
12	997048	AFUDC	0	(276,443)	(276,443)	0	(196,161)	(196,161)	0	(80,282)	(80,282)
12	997049	Tax Depreciation	0	(26,376,557)	(26,376,557)	0	(18,716,541)	(18,716,541)	0	(7,660,016)	(7,660,016)
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	1,890,665	1,890,665	0	773,782	773,782
12	997081	Deferred Compensation	0	143,455	143,455	0	101,794	101,794	0	41,661	41,661
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	220,461	220,461	0	156,437	156,437	0	64,024	64,024
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	(14,250,932)	(14,250,932)	0	(5,832,401)	(5,832,401)
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	(25,780)	(25,780)	0	(10,551)	(10,551)
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	104,323	104,323	0	42,696	42,696
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	1,609,938	1,609,938	0	1,142,396	1,142,396	0	467,542	467,542
12	997120	Transportation Tax Disallowance	0	38,039	38,039	0	26,992	26,992	0	11,047	11,047
12	997125	COVID-19	400,134	0	400,134	(349,165)	0	(349,165)	749,299	0	749,299
12	997126	Prepaid Expenses	0	(346,730)	(346,730)	0	(246,036)	(246,036)	0	(100,694)	(100,694)
12	997127	CARES Act SS Deferral	0	932,667	932,667	0	661,811	661,811	0	270,856	270,856
12	997128	Meters Expensed	0	(18,218,432)	(18,218,432)	0	(12,927,617)	(12,927,617)	0	(5,290,815)	(5,290,815)
12	997129	Mixed Service Costs (IDD#5)	0	(10,547,747)	(10,547,747)	0	(7,484,576)	(7,484,576)	0	(3,063,171)	(3,063,171)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>(4,392,017)</b>	<b>(60,437,946)</b>	<b>(64,829,963)</b>	<b>(1,260,227)</b>	<b>(42,637,437)</b>	<b>(43,897,664)</b>	<b>(3,131,790)</b>	<b>(17,800,509)</b>	<b>(20,932,299)</b>

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%	67.135%	32.865%
G-ALL	11	Book Depreciation	100.000%	71.188%	28.812%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.959%	29.041%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended November 30, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	7,105,111	5,041,716	2,063,395
99	410100	Deferred Federal Income Tax Exp	6,473,615	4,506,084	1,967,531
		<b>SUBTOTAL</b>	<b>13,578,726</b>	<b>9,547,800</b>	<b>4,030,926</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,570,515)	(1,824,011)	(746,504)
99	411100	Deferred Federal Income Tax Exp	(602,229)	(630,505)	28,276
		<b>SUBTOTAL</b>	<b>(3,172,744)</b>	<b>(2,454,516)</b>	<b>(718,228)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	(420,818)	(452,875)	32,057
		<b>SUBTOTAL</b>	<b>(420,818)</b>	<b>(452,875)</b>	<b>32,057</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>9,985,164</b>	<b>6,640,409</b>	<b>3,344,755</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.959%	29.041%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12E</b>
For Twelve Months Ended November 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	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%
-------	---	------------------------	----------	---------	---------

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended November 30, 2021  
Ending Balance Basis

Report ID:  
**G-PLT-12E**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,331,958	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)	4,271,094	60,004,419	64,275,513	4,271,094	43,752,223	48,023,317	0	16,252,196	16,252,196
TOTAL INTANGIBLE PLANT			6,065,205	61,336,377	67,401,582	5,293,688	44,723,420	50,017,108	771,517	16,612,957	17,384,474
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	2,366,786	2,366,786	0	1,617,225	1,617,225	0	749,561	749,561
1	352XXX	Wells	0	22,987,913	22,987,913	0	15,707,641	15,707,641	0	7,280,272	7,280,272
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	14,882,541	14,882,541	0	10,169,240	10,169,240	0	4,713,301	4,713,301
1	355000	Measuring & Regulating Equipment	0	1,491,142	1,491,142	0	1,018,897	1,018,897	0	472,245	472,245
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,505,014	2,505,014	0	1,711,676	1,711,676	0	793,338	793,338
TOTAL UNDERGROUND STORAGE PLANT			0	48,129,329	48,129,329	0	32,924,032	32,924,032	0	15,205,297	15,205,297
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	667,939	0	667,939	494,233	0	494,233	173,706	0	173,706
6	375000	Structures & Improvements	1,532,984	0	1,532,984	883,489	0	883,489	649,495	0	649,495
6	376000	Mains	432,570,165	2,518,938	435,089,103	288,373,185	1,691,089	290,064,274	144,196,980	827,849	145,024,829
6	378000	Measuring & Reg Station Equip-General	7,061,282	0	7,061,282	4,567,366	0	4,567,366	2,493,916	0	2,493,916
6	379000	Measuring & Reg Station Equip-City Gate	6,562,155	0	6,562,155	1,924,283	0	1,924,283	4,637,872	0	4,637,872
6	380000	Services	319,113,457	0	319,113,457	219,461,368	0	219,461,368	99,652,089	0	99,652,089
6	381XXX	Meters	111,023,854	0	111,023,854	79,059,055	0	79,059,055	31,964,799	0	31,964,799
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	4,047,861	0	4,047,861	2,993,283	0	2,993,283	1,054,578	0	1,054,578
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			882,668,292	2,518,938	885,187,230	597,820,187	1,691,089	599,511,276	284,848,105	827,849	285,675,954
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	28,761,537	59,228,131	28,696,127	20,971,475	49,667,602	1,770,467	7,790,062	9,560,529
4	391XXX	Office Furniture & Equipment	1,454,838	16,566,639	18,021,477	1,452,587	12,079,565	13,532,152	2,251	4,487,074	4,489,325
4	392XXX	Transportation Equipment	13,637,586	5,059,427	18,697,013	10,543,422	3,689,081	14,232,503	3,094,164	1,370,346	4,464,510
4	393000	Stores Equipment	380,983	1,057,284	1,438,267	323,714	770,919	1,094,633	57,269	286,365	343,634
4	394000	Tools, Shop & Garage Equipment	3,117,805	7,667,476	10,785,281	2,534,933	5,590,740	8,125,673	582,872	2,076,736	2,659,608
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	3,597,537	1,074,038	4,671,575	2,582,793	783,135	3,365,928	1,014,744	290,903	1,305,647
4	397XXX	Communications Equipment	4,499,426	17,979,070	22,478,496	3,363,460	13,109,439	16,472,899	1,135,966	4,869,631	6,005,597
4	398000	Miscellaneous Equipment	1,953	143,964	145,917	0	104,971	104,971	1,953	38,993	40,946
TOTAL GENERAL PLANT			60,638,230	81,495,014	142,133,244	52,878,931	59,422,090	112,301,021	7,759,299	22,072,924	29,832,223

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended November 30, 2021  
Ending Balance Basis

Report ID:  
**G-PLT-12E**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	949,371,727	193,479,658	1,142,851,385	655,992,806	138,760,631	794,753,437	293,378,921	54,719,027	348,097,948
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,422,223)	(18,422,223)	0	(12,587,905)	(12,587,905)	0	(5,834,318)	(5,834,318)
G-ADEP		Distribution Plant	(262,764,654)	(1,961,285)	(264,725,939)	(167,702,571)	(1,316,709)	(169,019,280)	(95,062,083)	(644,576)	(95,706,659)
G-ADEP		General Plant	(18,295,336)	(27,088,306)	(45,383,642)	(14,240,394)	(19,751,438)	(33,991,832)	(4,054,942)	(7,336,868)	(11,391,810)
		TOTAL ACCUMULATED DEPRECIATION	(281,059,990)	(47,471,814)	(328,531,804)	(181,942,965)	(33,656,052)	(215,599,017)	(99,117,025)	(13,815,762)	(112,932,787)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(432,689)	(979,881)	(1,412,570)	(288,667)	(714,480)	(1,003,147)	(144,022)	(265,401)	(409,423)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,624,731)	(28,620,987)	(31,245,718)	(2,624,731)	(20,868,992)	(23,493,723)	0	(7,751,995)	(7,751,995)
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	(3,057,420)	(29,600,868)	(32,658,288)	(2,913,398)	(21,583,472)	(24,496,870)	(144,022)	(8,017,396)	(8,161,418)
		TOTAL ACCUMULATED DEPR/AMORT	(284,117,410)	(77,072,682)	(361,190,092)	(184,856,363)	(55,239,524)	(240,095,887)	(99,261,047)	(21,833,158)	(121,094,205)
		NET GAS UTILITY PLANT before DFIT	665,254,317	116,406,976	781,661,293	471,136,443	83,521,107	554,657,550	194,117,874	32,885,869	227,003,743
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,119,401)	(103,119,401)	0	(73,172,496)	(73,172,496)	0	(29,946,905)	(29,946,905)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(16,960,228)	(16,960,228)	0	(12,362,724)	(12,362,724)	0	(4,597,504)	(4,597,504)
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	(288,063)	(288,063)	0	(204,407)	(204,407)	0	(83,656)	(83,656)
		TOTAL ACCUMULATED DFIT	0	(121,107,223)	(121,107,223)	0	(86,278,856)	(86,278,856)	0	(34,828,367)	(34,828,367)
		NET GAS UTILITY PLANT	665,254,317	(4,700,247)	660,554,070	471,136,443	(2,757,749)	468,378,694	194,117,874	(1,942,498)	192,175,376

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)	100.000%	70.959%	29.041%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended November 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	665,254,317	(4,700,247)	660,554,070	471,136,443	(2,757,749)	468,378,694	194,117,874	(1,942,498)	192,175,376
		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	1,150,040	2,313,080	3,463,120	726,483	1,686,582	2,413,065	423,557	626,498	1,050,055
4	182318	Accumulated Amortization - AFUDC	(232,087)	(977,310)	(1,209,397)	(168,873)	(712,631)	(881,504)	(63,214)	(264,679)	(327,893)
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	21,272,380	21,272,380	0	14,535,417	14,535,417	0	6,736,963	6,736,963
1	164115	Gas Inventory--Clay Basin	0	119,583	119,583	0	87,194	87,194	0	32,389	32,389
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(39,218,036)	0	(39,218,036)	(27,252,242)	0	(27,252,242)	(11,965,794)	0	(11,965,794)
99	190393	ADFIT-Customer Tax Credit	8,235,788	0	8,235,788	5,722,971	0	5,722,971	2,512,817	0	2,512,817
99	235199	Customer Deposits	(299)	0	(299)	(299)	0	(299)	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	6,640,915	0	6,640,915	6,640,915	0	6,640,915	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,394,592)	0	(1,394,592)	(1,394,592)	0	(1,394,592)	0	0	0
C-WKC		Working Capital	1,313,854	0	1,313,854	1,233,084	0	1,233,084	80,770	0	80,770
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(27,611,504)	28,458,797	847,293	(18,599,640)	19,512,598	912,958	(9,011,864)	8,946,199	(65,665)
		NET RATE BASE	637,642,813	23,758,550	661,401,363	452,536,803	16,754,849	469,291,652	185,106,010	7,003,701	192,109,711

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%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended November 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
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												
<b>Total Electric Production</b>	<b>44,388,486</b>	<b>44,388,486</b>												
<b>Electric Transmission</b>														
ED-AN	17,431,193	17,431,193												
ED-ID	813,666	813,666												
ED-WA	514,699	514,699												
<b>Total Electric Transmission</b>	<b>18,759,558</b>	<b>18,759,558</b>												
<b>Electric Distribution</b>														
ED-AN	84,301	84,301												
ED-ID	18,193,650	18,193,650												
ED-WA	34,788,308	34,788,308												
<b>Total Electric Distribution</b>	<b>53,066,259</b>	<b>53,066,259</b>												
<b>Gas Underground Storage</b>														
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										
<b>Total Gas Underground Storage</b>	<b>807,743</b>		<b>685,860</b>	<b>121,883</b>		<b>685,860</b>	<b>685,860</b>		<b>468,648</b>	<b>468,648</b>		<b>217,212</b>	<b>217,212</b>	
<b>Gas Distribution</b>														
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										
<b>Total Gas Distribution</b>	<b>30,763,607</b>		<b>21,057,501</b>	<b>9,706,106</b>		<b>21,000,093</b>	<b>57,408</b>	<b>21,057,501</b>	<b>14,521,078</b>	<b>38,541</b>	<b>14,559,619</b>	<b>6,479,015</b>	<b>18,867</b>	<b>6,497,882</b>
<b>General Plant</b>														
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										
<b>Total General Plant</b>	<b>31,877,159</b>	<b>22,651,297</b>	<b>6,824,866</b>	<b>2,400,996</b>		<b>1,773,576</b>	<b>5,051,290</b>	<b>6,824,866</b>	<b>1,625,813</b>	<b>3,683,148</b>	<b>5,308,961</b>	<b>147,763</b>	<b>1,368,142</b>	<b>1,515,905</b>
<b>Total Depreciation Expense</b>	<b>179,662,812</b>	<b>138,865,600</b>	<b>28,568,227</b>	<b>12,228,985</b>		<b>22,773,669</b>	<b>5,794,558</b>	<b>28,568,227</b>	<b>16,146,891</b>	<b>4,190,337</b>	<b>20,337,228</b>	<b>6,626,778</b>	<b>1,604,221</b>	<b>8,230,999</b>

**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:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12E</b>
For Twelve Months Ended November 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
Franchises (302000) ED-AN	912,319	912,319											
Misc Intangible Plt (303000) ED-AN	251,422	251,422											
<b>Total Production/Transmission</b>	<b>1,163,741</b>	<b>1,163,741</b>											
<b>Distribution</b>													
Franchises (302000) ED-WA	113,823	113,823											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
<b>Total Distribution</b>	<b>119,689</b>	<b>119,689</b>											
<b>General Plant - 303000</b>													
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									
<b>Total General Plant - 303000</b>	<b>471,845</b>	<b>297,941</b>	<b>127,661</b>	<b>46,243</b>	<b>39,579</b>	<b>88,082</b>	<b>127,661</b>	<b>24,846</b>	<b>64,225</b>	<b>89,071</b>	<b>14,733</b>	<b>23,857</b>	<b>38,590</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
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									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>49,790,385</b>	<b>36,513,540</b>	<b>9,432,411</b>	<b>3,844,434</b>	<b>851,871</b>	<b>8,580,540</b>	<b>9,432,411</b>	<b>851,876</b>	<b>6,256,501</b>	<b>7,108,377</b>	<b>(5)</b>	<b>2,324,039</b>	<b>2,324,034</b>
<b>Gas Underground Storage</b>													
1 GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>	<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>													
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									
<b>Total General Plant- 390200, 396200</b>	<b>423,041</b>	<b>423,041</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Total Amortization Expense</b>	<b>51,968,701</b>	<b>38,517,952</b>	<b>9,560,072</b>	<b>3,890,677</b>	<b>891,450</b>	<b>8,668,622</b>	<b>9,560,072</b>	<b>876,722</b>	<b>6,320,726</b>	<b>7,197,448</b>	<b>14,728</b>	<b>2,347,896</b>	<b>2,362,624</b>

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%			

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended November 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	(74,440,639)	(74,440,639)												
Steam (ED-ID)	(93,416,317)	(93,416,317)												
Steam (ED-WA)	(177,772,197)	(177,772,197)												
Hydro (ED-AN)	(172,171,327)	(172,171,327)												
Other (ED-AN)	(158,413,985)	(158,413,985)												
<b>Total Electric Production</b>	<b>(676,214,465)</b>	<b>(676,214,465)</b>												
<b>Electric Transmission</b>														
ED-AN	(222,881,205)	(222,881,205)												
ED-ID	(10,311,204)	(10,311,204)												
ED-WA	(16,180,029)	(16,180,029)												
<b>Total Electric Transmission</b>	<b>(249,372,438)</b>	<b>(249,372,438)</b>												
<b>Electric Distribution</b>														
ED-AN	(410,108)	(410,108)												
ED-ID	(260,266,547)	(260,266,547)												
ED-WA	(404,194,882)	(404,194,882)												
<b>Total Electric Distribution</b>	<b>(664,871,537)</b>	<b>(664,871,537)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(18,422,223)		(18,422,223)			(18,422,223)	(18,422,223)		(12,587,905)	(12,587,905)		(5,834,318)	(5,834,318)	
GD-OR	(1,507,000)			(1,507,000)										
<b>Total Gas Underground Storage</b>	<b>(19,929,223)</b>		<b>(18,422,223)</b>	<b>(1,507,000)</b>		<b>(18,422,223)</b>	<b>(18,422,223)</b>		<b>(12,587,905)</b>	<b>(12,587,905)</b>		<b>(5,834,318)</b>	<b>(5,834,318)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,961,285)		(1,961,285)			(1,961,285)	(1,961,285)		(1,316,709)	(1,316,709)		(644,576)	(644,576)	
GD-ID	(95,062,083)		(95,062,083)			(95,062,083)	(95,062,083)				(95,062,083)		(95,062,083)	
GD-WA	(167,702,571)		(167,702,571)			(167,702,571)	(167,702,571)	(167,702,571)		(167,702,571)				
GD-OR	(130,990,000)			(130,990,000)										
<b>Total Gas Distribution</b>	<b>(395,715,939)</b>		<b>(264,725,939)</b>	<b>(130,990,000)</b>		<b>(262,764,654)</b>	<b>(1,961,285)</b>	<b>(264,725,939)</b>	<b>(167,702,571)</b>	<b>(1,316,709)</b>	<b>(169,019,280)</b>	<b>(95,062,083)</b>	<b>(644,576)</b>	<b>(95,706,659)</b>
<b>General Plant</b>														
ED-AN	(37,438,249)	(37,438,249)												
ED-ID	(12,693,402)	(12,693,402)												
ED-WA	(23,766,007)	(23,766,007)												
7,4 CD-AA	(96,872,530)	(67,808,833)	(20,047,771)	(9,015,926)		(20,047,771)	(20,047,771)		(14,617,832)	(14,617,832)		(5,429,939)	(5,429,939)	
9,4 CD-AN	(8,053,287)	(6,218,507)	(1,834,780)			(1,834,780)	(1,834,780)		(1,337,830)	(1,337,830)		(496,950)	(496,950)	
9 CD-ID	(7,112,862)	(5,492,339)	(1,620,523)			(1,620,523)	(1,620,523)				(1,620,523)		(1,620,523)	
9 CD-WA	(9,735,556)	(7,517,504)	(2,218,052)			(2,218,052)	(2,218,052)	(2,218,052)		(2,218,052)				
8,4 GD-AA	(2,254,747)		(1,552,010)	(702,737)		(1,552,010)	(1,552,010)		(1,131,648)	(1,131,648)		(420,362)	(420,362)	
4 GD-AN	(3,653,745)		(3,653,745)			(3,653,745)	(3,653,745)		(2,664,128)	(2,664,128)		(989,617)	(989,617)	
GD-ID	(2,434,419)		(2,434,419)			(2,434,419)	(2,434,419)				(2,434,419)		(2,434,419)	
GD-WA	(12,022,342)		(12,022,342)			(12,022,342)	(12,022,342)	(12,022,342)		(12,022,342)				
GD-OR	(5,396,765)			(5,396,765)										
<b>Total General Plant</b>	<b>(221,433,911)</b>	<b>(160,934,841)</b>	<b>(45,383,642)</b>	<b>(15,115,428)</b>		<b>(18,295,336)</b>	<b>(27,088,306)</b>	<b>(45,383,642)</b>	<b>(14,240,394)</b>	<b>(19,751,438)</b>	<b>(33,991,832)</b>	<b>(4,054,942)</b>	<b>(7,336,868)</b>	<b>(11,391,810)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,227,537,513)</b>	<b>(1,751,393,281)</b>	<b>(328,531,804)</b>	<b>(147,612,428)</b>		<b>(281,059,990)</b>	<b>(47,471,814)</b>	<b>(328,531,804)</b>	<b>(181,942,965)</b>	<b>(33,656,052)</b>	<b>(215,599,017)</b>	<b>(99,117,025)</b>	<b>(13,815,762)</b>	<b>(112,932,787)</b>

**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  
 Ending Balance Basis

Report ID:  
**G-AAMT-12E**

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(14,656,820)	(14,656,820)											
Misc Intangible Plt (303000)	ED-AN	(2,538,305)	(2,538,305)											
<b>Total Production/Transmission</b>		<b>(17,195,125)</b>	<b>(17,195,125)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(276,210)	(276,210)											
Misc Intangible Plt (303000)	ED-WA	(59,783)	(59,783)											
<b>Total Distribution</b>		<b>(335,993)</b>	<b>(335,993)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,586,387)	(3,210,379)	(949,153)	(426,855)		(949,153)	(949,153)		(692,075)	(692,075)		(257,078)	(257,078)
9,4	CD-AN	(134,873)	(104,145)	(30,728)			(30,728)	(30,728)		(22,405)	(22,405)		(8,323)	(8,323)
	GD-ID	(144,022)		(144,022)			(144,022)	(144,022)				(144,022)		(144,022)
	GD-WA	(288,667)		(288,667)			(288,667)	(288,667)	(288,667)		(288,667)			
	GD-OR	(120,263)			(120,263)						(288,667)			
<b>Total General Plant - 303000</b>		<b>(5,274,212)</b>	<b>(3,314,524)</b>	<b>(1,412,570)</b>	<b>(547,118)</b>	<b>(432,689)</b>	<b>(979,881)</b>	<b>(1,412,570)</b>	<b>(288,667)</b>	<b>(714,480)</b>	<b>(1,003,147)</b>	<b>(144,022)</b>	<b>(265,401)</b>	<b>(409,423)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(137,365,049)	(96,152,787)	(28,427,697)	(12,784,565)		(28,427,697)	(28,427,697)		(20,728,055)	(20,728,055)		(7,699,642)	(7,699,642)
9,4	CD-AN	(341,603)	(263,775)	(77,828)			(77,828)	(77,828)		(56,748)	(56,748)		(21,080)	(21,080)
9	CD-ID	0	0	0			(897)	(897)		(897)	(897)	0	0	0
9	CD-WA	(11,516,631)	(8,892,797)	(2,623,834)			(2,623,834)	(2,623,834)	(2,623,834)		(2,623,834)	0	0	0
	ED-AN	(11,136,767)	(11,136,767)											
	ED-ID	0	0											
	ED-WA	(605,570)	(605,570)											
8,4	GD-AA	(167,742)		(115,462)	(52,280)		(115,462)	(115,462)		(84,189)	(84,189)		(31,273)	(31,273)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(161,133,362)</b>	<b>(117,051,696)</b>	<b>(31,244,821)</b>	<b>(12,836,845)</b>	<b>(2,624,731)</b>	<b>(28,620,987)</b>	<b>(31,245,718)</b>	<b>(2,624,731)</b>	<b>(20,868,992)</b>	<b>(23,493,723)</b>	<b>0</b>	<b>(7,751,995)</b>	<b>(7,751,995)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
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	(702,171)	(702,171)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(702,171)</b>	<b>(702,171)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>														
		<b>(184,640,863)</b>	<b>(138,599,509)</b>	<b>(32,657,391)</b>	<b>(13,383,963)</b>	<b>(3,057,420)</b>	<b>(29,600,868)</b>	<b>(32,658,288)</b>	<b>(2,913,398)</b>	<b>(21,583,472)</b>	<b>(24,496,870)</b>	<b>(144,022)</b>	<b>(8,017,396)</b>	<b>(8,161,418)</b>

**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-12E
For Twelve Months Ended November 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,073,385	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	20,055,076	8,294,951	2,799,344	8,960,781	20,055,076	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,932,161	0	0	0	0	25,932,161	0	0	25,932,161	0	0	0	
99		GD-OR / AS	4,099,771	0	0	0	0	0	0	0	0	4,099,771	0	4,099,771	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,300,934	0	0	89,108,108	89,108,108	0	0	26,344,928	26,344,928	0	11,847,898	11,847,898	
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	207,897,716	17,662,690	8,799,878	106,259,349	132,721,917	28,696,127	1,770,467	28,761,536	59,228,130	4,099,771	11,847,898	15,947,669	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,012,117	434,661	7,798	1,569,658	2,012,117	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	140,856	0	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	321,541	0	0	0	0	0	0	221,326	221,326	0	100,215	100,215	
7		CD-AA	78,609,535	0	0	55,025,103	55,025,103	0	0	16,268,243	16,268,243	0	7,316,189	7,316,189	
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	87,201,813	4,880,427	15,428	56,855,969	61,751,824	1,452,586	2,251	16,566,639	18,021,476	12,109	7,416,404	7,428,513	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	55,064,732	24,172,438	10,528,845	20,363,449	55,064,732	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,498,554	0	0	0	0	10,048,388	2,862,562	2,587,604	15,498,554	0	0	0	
99		GD-OR / AS	4,841,563	0	0	0	0	0	0	0	0	4,841,563	0	4,841,563	
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	6,889,595	1,677,787	784,953	2,857,198	5,319,938	495,034	231,602	843,021	1,569,657	0	0	0	
		TOTAL ACCOUNT	89,938,889	25,850,225	11,313,798	28,503,577	65,667,600	10,543,422	3,094,164	5,059,427	18,697,013	4,841,563	732,713	5,574,276	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended November 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,524	0	0	8,766	8,766	0	0	2,592	2,592	0	1,166	1,166	
9		CD-WA / ID / AN	5,325,562	343,537	194,100	3,574,603	4,112,240	101,361	57,269	1,054,692	1,213,322	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,054,014</b>	<b>402,403</b>	<b>194,100</b>	<b>3,997,286</b>	<b>4,593,789</b>	<b>323,714</b>	<b>57,269</b>	<b>1,057,284</b>	<b>1,438,267</b>	<b>20,792</b>	<b>1,166</b>	<b>21,958</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,278,524	1,107,668	309,933	5,860,923	7,278,524	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,392,518	0	0	0	0	2,528,931	361,933	501,654	3,392,518	0	0	0	
99		GD-OR / AS	956,247	0	0	0	0	0	0	0	0	956,247	0	956,247	
8		GD-AA	5,606,574	0	0	0	0	0	0	3,859,173	3,859,173	0	1,747,401	1,747,401	
7		CD-AA	14,871,826	0	0	10,409,981	10,409,981	0	0	3,077,724	3,077,724	0	1,384,121	1,384,121	
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	
		<b>TOTAL ACCOUNT</b>	<b>34,106,591</b>	<b>1,128,012</b>	<b>1,058,748</b>	<b>17,046,781</b>	<b>19,233,541</b>	<b>2,534,934</b>	<b>582,872</b>	<b>7,667,475</b>	<b>10,785,281</b>	<b>956,247</b>	<b>3,131,522</b>	<b>4,087,769</b>	
	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	
		<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,210,738	400,088	15,791	1,794,859	2,210,738	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	
		<b>TOTAL ACCOUNT</b>	<b>4,170,807</b>	<b>400,088</b>	<b>15,791</b>	<b>2,850,283</b>	<b>3,266,162</b>	<b>106,253</b>	<b>0</b>	<b>567,006</b>	<b>673,259</b>	<b>18,586</b>	<b>212,800</b>	<b>231,386</b>	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,256,491	13,664,685	8,809,578	7,782,228	30,256,491	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,229,186	0	0	0	0	2,508,958	899,639	820,589	4,229,186	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	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	0	
		TOTAL ACCOUNT	36,519,700	13,914,933	9,199,697	8,640,474	31,755,104	2,582,794	1,014,744	1,074,038	4,671,576	43,834	49,186	93,020	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	48,449,652	12,350,482	6,527,005	29,572,165	48,449,652	0	0	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	0	
99		GD-OR / AS	756,920	0	0	0	0	0	0	0	0	756,920	0	756,920	
8		GD-AA	267,879	0	0	0	0	0	0	184,389	184,389	0	83,490	83,490	
7		CD-AA	83,866,609	0	0	58,704,949	58,704,949	0	0	17,356,195	17,356,195	0	7,805,465	7,805,465	
9		CD-WA / ID / AN	17,753,652	9,363,651	2,865,673	1,479,514	13,708,838	2,762,760	845,521	436,533	4,044,814	0	0	0	
		TOTAL ACCOUNT	151,987,810	21,714,133	9,392,678	89,756,628	120,863,439	3,363,460	1,135,966	17,979,070	22,478,496	756,920	7,888,955	8,645,875	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	281,304	0	6,846	274,458	281,304	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	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	0	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	64,384	
9		CD-WA / ID / AN	12,080	0	6,620	2,708	9,328	0	1,953	799	2,752	0	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	637,703,961	86,760,629	40,703,475	324,047,705	451,511,809	52,878,932	7,759,299	81,495,011	142,133,242	11,604,431	32,454,479	44,058,910	

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  
 Ending Balance Basis

Report ID:  
**C-IPL-12E**

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	425,951	
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	
		<b>TOTAL ACCOUNT</b>	<b>20,601,470</b>	<b>319,716</b>	<b>0</b>	<b>16,150,608</b>	<b>16,470,324</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,331,957</b>	<b>3,126,068</b>	<b>425,951</b>	<b>579,127</b>	<b>1,005,078</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,656,311	2,444,666	0	21,211,645	23,656,311	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	444,524	0	0	0	0	0	0	305,979	305,979	0	138,545	
7		CD-AA	149,353,118	0	0	104,544,195	104,544,195	0	0	30,908,628	30,908,628	0	13,900,295	
9		CD-WA / ID / AN	842,588	126,185	0	524,436	650,621	37,231	0	154,736	191,967	0	0	
		<b>TOTAL ACCOUNT</b>	<b>174,296,541</b>	<b>2,570,851</b>	<b>0</b>	<b>126,280,276</b>	<b>128,851,127</b>	<b>37,231</b>	<b>0</b>	<b>31,369,343</b>	<b>31,406,574</b>	<b>0</b>	<b>14,038,840</b>	<b>14,038,840</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	589,426	0	0	589,426	589,426	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	3,854,293	0	0	2,697,928	2,697,928	0	0	797,646	797,646	0	358,719	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,443,719</b>	<b>0</b>	<b>0</b>	<b>3,287,354</b>	<b>3,287,354</b>	<b>0</b>	<b>0</b>	<b>797,646</b>	<b>797,646</b>	<b>0</b>	<b>358,719</b>	<b>358,719</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>1,633,662</b>	<b>0</b>	<b>0</b>	<b>1,633,662</b>	<b>1,633,662</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	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	
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>68,710,356</b>	<b>68,710,356</b>	<b>0</b>	<b>0</b>	<b>20,314,306</b>	<b>20,314,306</b>	<b>0</b>	<b>9,135,794</b>	<b>9,135,794</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended November 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	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	
		<b>TOTAL ACCOUNT</b>	<b>29,192,891</b>	<b>0</b>	<b>0</b>	<b>20,434,440</b>	<b>20,434,440</b>	<b>0</b>	<b>0</b>	<b>6,041,469</b>	<b>6,041,469</b>	<b>0</b>	<b>2,716,982</b>	<b>2,716,982</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,171,743	0	0	1,520,177	1,520,177	0	0	449,442	449,442	0	202,124	202,124
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
		<b>TOTAL ACCOUNT</b>	<b>22,534,700</b>	<b>16,129,094</b>	<b>0</b>	<b>1,520,177</b>	<b>17,649,271</b>	<b>4,233,863</b>	<b>0</b>	<b>449,442</b>	<b>4,683,305</b>	<b>0</b>	<b>202,124</b>	<b>202,124</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	92,464	0	0	92,464	92,464	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	4,987,750	0	0	3,491,325	3,491,325	0	0	1,032,215	1,032,215	0	464,210	464,210
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>5,080,214</b>	<b>0</b>	<b>0</b>	<b>3,583,789</b>	<b>3,583,789</b>	<b>0</b>	<b>0</b>	<b>1,032,215</b>	<b>1,032,215</b>	<b>0</b>	<b>464,210</b>	<b>464,210</b>
	<b>TOTAL</b>		<b>355,943,653</b>	<b>19,019,661</b>	<b>0</b>	<b>241,600,662</b>	<b>260,620,323</b>	<b>5,293,688</b>	<b>771,517</b>	<b>61,336,378</b>	<b>67,401,583</b>	<b>425,951</b>	<b>27,495,796</b>	<b>27,921,747</b>

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended November 30, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(81,008,012)	(56,703,988)	(16,764,608)	(7,539,416)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(858,622)	(663,002)	(195,620)	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	(85,440,112)	(59,868,353)	(17,699,759)	(7,872,000)

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
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended November 30, 2021
Ending Balance Basis

Report ID:  
**C-WKC-12E**

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,965,371	4,965,371	0	0	0	0	4,965,371
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	52,948,307	19,871,812	0	72,820,119	51,715,223	19,791,042	1,233,084	80,770	0
TOTAL		52,948,307	19,871,812	4,964,732	77,784,851	51,715,223	19,791,042	1,233,084	80,770	4,964,732

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  
31.734%

Idaho Gas  
27.085%

Oregon Gas  
100.000%