

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended October 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	3,421,630	2,402,962	1,018,668
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>3,421,630</u>	<u>2,402,962</u>	<u>1,018,668</u>
G-APL	Gas Net Adjusted Rate Base	<u>655,729,532</u>	<u>465,698,766</u>	<u>190,030,766</u>
	RATE OF RETURN	<u>0.522%</u>	<u>0.516%</u>	<u>0.536%</u>

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

RESULTS OF OPERATIONS

Report ID:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended October 31, 2021

Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2017 thru 12-31-2019	100.000%	68.810%	31.190%
2	Input	Number of Customers Percent	10-01-2021 thru 10-31-2021	265,417 100.000%	174,390 65.704%	91,027 34.296%
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2021 thru 10-31-2021	1,115,397 100.000%	748,882 67.140%	366,515 32.860%
	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		400.000%	291.660%	108.340%
		Percent		100.000%	72.915%	27.085%
6	Input	Actual Therms Purchased Percent	10-01-2021 thru 10-31-2021	18,962,781 100.000%	12,424,414 65.520%	6,538,367 34.480%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended October 31, 2021

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended October 31, 2021

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

8

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended October 31, 2021

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		81,838,442	71,831,775	10,006,667	0
	Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
	Adjustments		0	0	0	0
	Total		133,984,159	113,315,724	20,668,435	0
	Percentage		100.000%	84.574%	15.426%	0.000%
	Direct Labor Accts 580 - 894		53,666,504	43,787,244	9,879,260	0
	Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
	Total		76,385,731	62,624,128	13,761,603	0
	Percentage		100.000%	81.984%	18.016%	0.000%
	Number of Customers at		662,276	400,172	262,104	0
	Percentage		100.000%	60.424%	39.576%	0.000%
	Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
	Percentage		100.000%	81.885%	18.115%	0.000%
	Total Percentages		400.000%	308.867%	91.133%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2020 thru 12-31-2020	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2020 thru 12-31-2020	System 270,243,583 100.000%	Washington 182,423,301 67.503%	Idaho 87,820,282 32.497%	
11	Book Depreciation Percent	10-01-2021 thru 10-31-2021	2,433,867 100.000%	1,735,797 71.318%	698,070 28.682%	
12	Net Gas Plant (before ADFIT) - AMA Percent	09-01-2021 thru 10-31-2021	777,965,510 100.000%	552,125,799 70.970%	225,839,711 29.030%	
13	G-PLT Net Gas General Plant - AMA Percent	09-01-2021 thru 10-31-2021	97,189,897 100.000%	78,686,120 80.961%	18,503,777 19.039%	
14	Net Allocated Schedule M's - AMA Percent	10-01-2021 thru 10-31-2021	-3,486,926 100.000%	-2,452,473 70.333%	-1,034,453 29.667%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES										
SALES OF GAS:										
99	480000 Residential	7,733,880	0	7,733,880	5,299,042	0	5,299,042	2,434,838	0	2,434,838
99	4812XX Commercial - Firm & Interruptible	3,375,558	0	3,375,558	2,372,518	0	2,372,518	1,003,040	0	1,003,040
99	4813XX Industrial-Firm	197,370	0	197,370	112,849	0	112,849	84,521	0	84,521
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	14,946	0	14,946	13,806	0	13,806	1,140	0	1,140
99	499XXX Unbilled Revenue	4,660,623	0	4,660,623	3,111,964	0	3,111,964	1,548,659	0	1,548,659
TOTAL SALES TO ULTIMATE CUSTOMERS		15,982,377	0	15,982,377	10,910,179	0	10,910,179	5,072,198	0	5,072,198
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	8,183,112	0	8,183,112	5,361,575	0	5,361,575	2,821,537	0	2,821,537
4	488000 Miscellaneous Service Revenues	493	0	493	225	0	225	268	0	268
99	4893XX Transportation Revenues	407,146	0	407,146	362,697	0	362,697	44,449	0	44,449
99	493000 Rent from Gas Property	0	0	0	0	0	0	0	0	0
4	495XXX Other Gas Revenues	2,404,624	28,127	2,432,751	1,757,793	20,509	1,778,302	646,831	7,618	654,449
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		10,995,375	28,127	11,023,502	7,482,290	20,509	7,502,799	3,513,085	7,618	3,520,703
TOTAL GAS REVENUES		26,977,752	28,127	27,005,879	18,392,469	20,509	18,412,978	8,585,283	7,618	8,592,901
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	14,416,331	0	14,416,331	9,196,610	0	9,196,610	5,219,721	0	5,219,721
99	808XXX Net Natural Gas Storage Transactions	(424,733)	0	(424,733)	(278,285)	0	(278,285)	(146,448)	0	(146,448)
99	811000 Gas Used for Products Extraction	(76,769)	0	(76,769)	(50,299)	0	(50,299)	(26,470)	0	(26,470)
10	813000 Other Gas Expenses	11,020	74,920	85,940	11,020	50,573	61,593	0	24,347	24,347
99	813010 Gas Technology Institute (GTI) Expenses	8,243	0	8,243	5,569	0	5,569	2,674	0	2,674
TOTAL PRODUCTION EXPENSES		13,934,092	74,920	14,009,012	8,884,615	50,573	8,935,188	5,049,477	24,347	5,073,824
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	(3)	(3)	0	(2)	(2)	0	(1)	(1)
1	824000 Other Expenses	0	83,626	83,626	0	57,543	57,543	0	26,083	26,083
1	837000 Other Equipment	0	90,978	90,978	0	62,602	62,602	0	28,376	28,376
TOTAL UNDERGROUND STORAGE OPER EXP		0	174,601	174,601	0	120,143	120,143	0	54,458	54,458
G-DEPX	Depreciation Expense-Underground Storage	0	58,361	58,361	0	40,158	40,158	0	18,203	18,203
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	31,154	31,154	0	21,437	21,437	0	9,717	9,717
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA		0	89,515	89,515	0	61,595	61,595	0	27,920	27,920
TOTAL UNDERGROUND STORAGE EXPENSES		0	264,116	264,116	0	181,738	181,738	0	82,378	82,378

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 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	28,681	101,300	129,981	26,448	68,013	94,461	2,233	33,287	35,520
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	273,635	93,247	366,882	139,531	62,606	202,137	134,104	30,641	164,745
3	875000 Measuring & Reg Sta Exp-General	12,618	0	12,618	10,832	0	10,832	1,786	0	1,786
3	876000 Measuring & Reg Sta Exp-Industrial	69	0	69	69	0	69	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	12,023	0	12,023	3,331	0	3,331	8,692	0	8,692
3	878000 Meter & House Regulator Expenses	112,847	0	112,847	107,015	0	107,015	5,832	0	5,832
3	879000 Customer Installation Expenses	202,311	6,145	208,456	126,290	4,126	130,416	76,021	2,019	78,040
3	880000 Other Expenses	54,430	38,478	92,908	36,593	25,834	62,427	17,837	12,644	30,481
3	881000 Rents	0	2,721	2,721	0	1,827	1,827	0	894	894
	MAINTENANCE									
3	885000 Supervision & Engineering	1,680	45	1,725	280	30	310	1,400	15	1,415
3	887000 Mains	92,926	0	92,926	63,098	0	63,098	29,828	0	29,828
3	889000 Measuring & Reg Sta Exp-General	36,338	3,796	40,134	27,463	2,549	30,012	8,875	1,247	10,122
3	890000 Measuring & Reg Sta Exp-Industrial	(1,291)	307	(984)	(1,469)	206	(1,263)	178	101	279
3	891000 Measuring & Reg Sta Exp-City Gate	6,055	(29)	6,026	4,171	(19)	4,152	1,884	(10)	1,874
3	892000 Services	211,117	0	211,117	161,544	0	161,544	49,573	0	49,573
3	893000 Meters & House Regulators	71,957	94,404	166,361	43,686	63,383	107,069	28,271	31,021	59,292
3	894000 Other Equipment	0	11,137	11,137	0	7,477	7,477	0	3,660	3,660
	TOTAL DISTRIBUTION OPERATING EXP	1,115,396	351,551	1,466,947	748,882	236,032	984,914	366,514	115,519	482,033
G-DEPX	Depreciation Expense-Distribution	1,800,100	4,786	1,804,886	1,248,576	3,136	1,251,712	551,524	1,650	553,174
G-OTX	Taxes Other Than FIT	1,029,253	0	1,029,253	826,665	0	826,665	202,588	0	202,588
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,829,353	4,786	2,834,139	2,075,241	3,136	2,078,377	754,112	1,650	755,762
	TOTAL DISTRIBUTION EXPENSES	3,944,749	356,337	4,301,086	2,824,123	239,168	3,063,291	1,120,626	117,169	1,237,795

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 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	8,706	8,706	0	5,720	5,720	0	2,986	2,986
2	902000	Meter Reading Expenses	29,995	4,695	34,690	19,996	3,085	23,081	9,999	1,610	11,609
2	903XXX	Customer Records & Collection Expenses	30,276	366,909	397,185	11,212	241,074	252,286	19,064	125,835	144,899
2	904000	Uncollectible Accounts	(163,612)	0	(163,612)	(169,290)	0	(169,290)	5,678	0	5,678
2	905000	Misc Customer Accounts	0	357	357	0	235	235	0	122	122
TOTAL CUSTOMER ACCOUNTS EXPENSES		(103,341)	380,667	277,326	(138,082)	250,114	112,032	34,741	130,553	165,294	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	752,776	6,385	759,161	642,020	4,195	646,215	110,756	2,190	112,946
2	909000	Advertising	2,102	11,842	13,944	2,139	7,781	9,920	(37)	4,061	4,024
2	910000	Misc Customer Service & Info Exp	0	9,955	9,955	0	6,541	6,541	0	3,414	3,414
TOTAL CUSTOMER SERVICE & INFO EXP		754,878	28,182	783,060	644,159	18,517	662,676	110,719	9,665	120,384	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	
2	913000	Advertising	0	0	0	0	0	0	0	0	
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	
TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	10,023	838,665	848,688	7,416	611,513	618,929	2,607	227,152	229,759
4	921000	Office Supplies & Expenses	9	79,173	79,182	9	57,729	57,738	0	21,444	21,444
4	922000	Admin. Expenses Transferred - Credit	0	(1,399)	(1,399)	0	(1,020)	(1,020)	0	(379)	(379)
4	923000	Outside Services Employed	3,943	282,598	286,541	2,859	206,056	208,915	1,084	76,542	77,626
4	924000	Property Insurance Premium	0	40,363	40,363	0	29,431	29,431	0	10,932	10,932
4	925XXX	Injuries and Damages	1,604	107,361	108,965	1,169	78,282	79,451	435	29,079	29,514
4	926XXX	Employee Pensions and Benefits	146,721	46,428	193,149	106,105	33,853	139,958	40,616	12,575	53,191
4	928000	Regulatory Commission Expenses	40,565	20,507	61,072	35,665	14,953	50,618	4,900	5,554	10,454
4	930000	Miscellaneous General Expenses	(74)	55,655	55,581	(160)	40,581	40,421	86	15,074	15,160
4	931000	Rents	0	11,268	11,268	0	8,216	8,216	0	3,052	3,052
4	935000	Maintenance of General Plant	51,186	270,619	321,805	46,150	197,322	243,472	5,036	73,297	78,333
TOTAL ADMIN & GEN OPERATING EXP		253,977	1,751,238	2,005,215	199,213	1,276,916	1,476,129	54,764	474,322	529,086	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX Depreciation Expense-General Plant	147,508	423,113	570,621	135,415	308,513	443,928	12,093	114,600	126,693
G-AMTX Amortization Expense - General Plant - 303000	3,305	7,339	10,644	2,072	5,351	7,423	1,233	1,988	3,221
G-AMTX Amortization Expense - Misc IT Intangible Plant - 3	70,158	786,783	856,941	70,158	573,683	643,841	0	213,100	213,100
G-AMTX Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025 WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229 Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230 Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302 Amortization WA Excess Natural Gas Line Extensi	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305 Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306 Regulatory Debit - AMI Amortization	78,231	0	78,231	78,231	0	78,231	0	0	0
99 407307 Regulatory Debit - Existing Meters Deferral Amorti	29,784	0	29,784	29,784	0	29,784	0	0	0
99 407311 Regulatory Debit - AFUDC Amortization	4,517	22,859	27,376	3,682	16,223	19,905	835	6,636	7,471
99 407314 Regulatory Debit - FISERVE Amortization	70,387	0	70,387	57,192	0	57,192	13,195	0	13,195
99 407319 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332 Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407335 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347 COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407368 Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407407 Reg. Credits-Amortization Depreciation Benefit	(40,153)	0	(40,153)	0	0	0	(40,153)	0	(40,153)
99 407414 Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407419 Amortization AFUDC Equity Tax Credit	(46,464)	0	(46,464)	(28,855)	0	(28,855)	(17,609)	0	(17,609)
99 407425 WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436 Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407447 Regulatory Deferral - COVID-19	188,935	0	188,935	188,935	0	188,935	0	0	0
99 407468 Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493 Amortization - 2015 Remand Refund	0	0	0	0	0	0	0	0	0
G-OTX Taxes Other Than FIT--A&G	47,964	177,391	225,355	32,505	129,345	161,850	15,459	48,046	63,505
TOTAL A&G DEPR/AMRT/NON-FIT TAXES	732,059	1,417,485	2,149,544	747,006	1,033,115	1,780,121	(14,947)	384,370	369,423
TOTAL ADMIN & GENERAL EXPENSES	986,036	3,168,723	4,154,759	946,219	2,310,031	3,256,250	39,817	858,692	898,509
TOTAL EXPENSES BEFORE FIT	19,516,414	4,272,945	23,789,359	13,161,034	3,050,141	16,211,175	6,355,380	1,222,804	7,578,184
NET OPERATING INCOME (LOSS) BEFORE FIT			3,216,520			2,201,803			1,014,717
G-FIT FEDERAL INCOME TAX			(814,169)			(586,929)			(227,240)
G-FIT DEFERRED FEDERAL INCOME TAX			609,059			385,770			223,289
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			3,421,630			2,402,962			1,018,668

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL 2	Number of Customers	100.000%	65.704%	34.296%
G-ALL 3	Direct Distribution Operating Expense	100.000%	67.140%	32.860%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL 10	Actual Annual Throughput	100.000%	67.503%	32.497%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended October 31, 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	4,460	28,127	32,587	4,460	20,509	24,969	0	7,618	7,618
4	495028	Deferred Exchange Reservation	468,750	0	468,750	307,125	0	307,125	161,625	0	161,625
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	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	1,561,444	0	1,561,444	1,252,400	0	1,252,400	309,044	0	309,044
4	495329	Amortization Res Decoupling Deferral	(36,827)	0	(36,827)	(73,621)	0	(73,621)	36,794	0	36,794
4	495338	Non-Res Decoupling Deferred Rev	427,094	0	427,094	301,104	0	301,104	125,990	0	125,990
4	495339	Amortization Non-Res Decoupling	(20,297)	0	(20,297)	(33,674)	0	(33,674)	13,377	0	13,377
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	2,404,624	28,127	2,432,751	1,757,794	20,509	1,778,303	646,830	7,618	654,448

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	16,060,625	0	16,060,625	10,524,018	0	10,524,018	5,536,607	0	5,536,607
1	804001	Pipeline Demand Costs	2,334,762	0	2,334,762	1,606,550	0	1,606,550	728,212	0	728,212
1	804002	Transport Variable Charges	16,583	0	16,583	11,411	0	11,411	5,172	0	5,172
6	804010	Gas Costs - Fixed Hedge	(99,101)	0	(99,101)	(64,931)	0	(64,931)	(34,170)	0	(34,170)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	33,646	0	33,646	22,045	0	22,045	11,601	0	11,601
6	804018	Merchandise Processing Fee	6,064	0	6,064	3,973	0	3,973	2,091	0	2,091
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	(2,223,401)	0	(2,223,401)	(1,456,772)	0	(1,456,772)	(766,629)	0	(766,629)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	896,168	0	896,168	587,169	0	587,169	308,999	0	308,999
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	40,193	0	40,193	(58,689)	0	(58,689)	98,882	0	98,882
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(2,649,208)	0	(2,649,208)	(1,978,164)	0	(1,978,164)	(671,044)	0	(671,044)
		TOTAL PURCHASED GAS COSTS	14,416,331	0	14,416,331	9,196,610	0	9,196,610	5,219,721	0	5,219,721

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	65.520%	34.480%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended October 31, 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	13,372	6,385	19,757	7,393	4,195	11,588	5,979	2,190	8,169
99	908600	Public Purpose Tariff Rider Expense Offset	447,099	0	447,099	381,217	0	381,217	65,882	0	65,882
99	908610	Limited Income Tax Refund Program	38,347	0	38,347	38,347	0	38,347	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	253,958	0	253,958	215,063	0	215,063	38,895	0	38,895
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			752,776	6,385	759,161	642,020	4,195	646,215	110,756	2,190	112,946

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.704%	34.296%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended October 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.89%	53.89%
2	Cost of Debt		4.810%	4.815%
	Total Cost of Debt		2.592%	2.595%
	Total Weighted Cost		2.592%	2.595%
G-APL	Net Rate Base	655,729,532	465,698,766	190,030,766
	Interest Deduction for FIT Calculation	17,002,210	12,070,912	4,931,298
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	27,005,879	18,412,978	8,592,901
G-OPS	Operating & Maintenance Expense	18,716,161	12,291,082	6,425,079
G-OPS	Book Deprec/Amort and Reg Amortizations	3,787,436	2,910,141	877,295
G-OTX	Taxes Other than FIT	1,285,762	1,009,952	275,810
	Net Operating Income Before FIT	3,216,520	2,201,803	1,014,717
G-INT	Less: Interest Expense	1,416,851	1,005,909	410,942
G-OTX	Less: Idaho ITC Deferral & Amortization	(418)	0	(418)
G-SCM	Schedule M Adjustments	(5,676,246)	(3,990,795)	(1,685,451)
	Taxable Net Operating Income	(3,876,995)	(2,794,901)	(1,082,094)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(814,169)	(586,929)	(227,240)
G-DTE	Deferred FIT	609,059	385,770	223,289
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(205,110)	(201,159)	(3,951)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,021,070	1,280,381	3,301,451	1,456,220	930,840	2,387,060	564,850	349,541	914,391
12	997001	Contributions In Aid of Construction	0	48,394	48,394	0	34,345	34,345	0	14,049	14,049
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	118,866	118,866	0	84,359	84,359	0	34,507	34,507
99	997010	Deferred Gas Credit and Refunds	(2,609,015)	468,750	(2,140,265)	(2,036,853)	332,672	(1,704,181)	(572,162)	136,078	(436,084)
12	997016	Redemption Expense Amortization	0	6,561	6,561	0	4,656	4,656	0	1,905	1,905
99	997018	DSM Tariff Rider	(289,285)	(1,265)	(290,550)	(126,323)	(898)	(127,221)	(162,962)	(367)	(163,329)
12	997020	FAS87 Current Pension Accrual	0	(277,030)	(277,030)	0	(196,608)	(196,608)	0	(80,422)	(80,422)
12	997027	Customer Uncollectibles	(93,243)	(136,693)	(229,936)	(103,396)	(97,011)	(200,407)	10,153	(39,682)	(29,529)
99	997031	Decoupling Mechanism	(1,931,415)	0	(1,931,415)	(1,446,209)	0	(1,446,209)	(485,206)	0	(485,206)
12	997032	Interest Rate Swaps	0	85,005	85,005	0	60,328	60,328	0	24,677	24,677
12	997035	Leases	0	1,574	1,574	0	1,148	1,148	0	426	426
12	997048	AFUDC	0	(18,647)	(18,647)	0	(13,234)	(13,234)	0	(5,413)	(5,413)
12	997049	Tax Depreciation	0	(3,058,566)	(3,058,566)	0	(2,170,664)	(2,170,664)	0	(887,902)	(887,902)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	253,958	0	253,958	215,063	0	215,063	38,895	0	38,895
12	997080	Book Transportation Depreciation	0	(16,452)	(16,452)	0	(11,676)	(11,676)	0	(4,776)	(4,776)
12	997081	Deferred Compensation	0	(4,770)	(4,770)	0	(3,385)	(3,385)	0	(1,385)	(1,385)
4	997082	Meal Disallowances	0	739	739	0	539	539	0	200	200
12	997083	Paid Time Off	0	(79,615)	(79,615)	0	(56,503)	(56,503)	0	(23,112)	(23,112)
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(1,083,334)	(1,083,334)	0	(768,842)	(768,842)	0	(314,492)	(314,492)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	0	0	0	0	0	0	0	0	0
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	108,014	0	108,014	108,014	0	108,014	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	70,387	0	70,387	57,192	0	57,192	13,195	0	13,195
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	(46,464)	0	(46,464)	(28,855)	0	(28,855)	(17,609)	0	(17,609)
12	997118	Depreciation Study Deferral	(40,153)	0	(40,153)	0	0	0	(40,153)	0	(40,153)
12	997119	AFUDC Tax CPI	0	105,116	105,116	0	74,601	74,601	0	30,515	30,515
12	997120	Transportation Tax Disallowance	0	2,152	2,152	0	1,527	1,527	0	625	625
12	997125	COVID-19	188,935	0	188,935	188,935	0	188,935	0	0	0
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(494,754)	(494,754)	0	(351,127)	(351,127)	0	(143,627)	(143,627)
12	997129	Mixed Service Costs (IDD#5)	0	(433,334)	(433,334)	0	(307,537)	(307,537)	0	(125,797)	(125,797)
		TOTAL SCHEDULE M ADJUSTMENTS	(2,189,324)	(3,486,922)	(5,676,246)	(1,538,325)	(2,452,470)	(3,990,795)	(650,999)	(1,034,452)	(1,685,451)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers	100.000%	65.704%	34.296%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	65.520%	34.480%
G-ALL	11	Book Depreciation	100.000%	71.318%	28.682%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.970%	29.030%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	

AVISTA UTILITIES

For Month Ended October 31, 2021
Average of Monthly Averages Basis

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	276,479	196,217	80,262
99	410100	Deferred Federal Income Tax Exp	932,003	697,826	234,177
		SUBTOTAL	1,208,482	894,043	314,439
12	411100	Deferred Federal Income Tax Expense - Allocated	(223,965)	(158,948)	(65,017)
99	411100	Deferred Federal Income Tax Exp	(70,819)	(68,972)	(1,847)
		SUBTOTAL	(294,784)	(227,920)	(66,864)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	(304,639)	(280,353)	(24,286)
		SUBTOTAL	(304,639)	(280,353)	(24,286)
		Total Deferred Federal Income Tax Expense	609,059	385,770	223,289

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.970%	29.030%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	31,154	31,154	0	21,437	21,437	0	9,717	9,717
		TOTAL UNDERGROUND STORAGE TAX	0	31,154	31,154	0	21,437	21,437	0	9,717	9,717
		DISTRIBUTION									
99	408110	State Excise Tax	277,101	0	277,101	277,101	0	277,101	0	0	0
99	408120	Municipal Occupation & License Tax	329,137	0	329,137	273,258	0	273,258	55,879	0	55,879
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	423,433	0	423,433	276,306	0	276,306	147,127	0	147,127
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(418)	0	(418)	0	0	0	(418)	0	(418)
		TOTAL DISTRIBUTION TAX	1,029,253	0	1,029,253	826,665	0	826,665	202,588	0	202,588
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	47,964	177,391	225,355	32,505	129,345	161,850	15,459	48,046	63,505
		TOTAL A&G TAX	47,964	177,391	225,355	32,505	129,345	161,850	15,459	48,046	63,505
		TOTAL TAXES OTHER THAN FIT	1,077,217	208,545	1,285,762	859,170	150,782	1,009,952	218,047	57,763	275,810

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
-------	---	------------------------	----------	---------	---------

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended October 31, 2021
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

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)	4,251,468	59,494,150	63,745,618	4,251,468	43,380,160	47,631,628	0	16,113,990	16,113,990
TOTAL INTANGIBLE PLANT			6,045,579	60,826,108	66,871,687	5,274,062	44,351,357	49,625,419	771,517	16,474,751	17,246,268
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	922,388	922,388	0	369,615	369,615
1	351XXX	Structures & Improvements	0	2,348,196	2,348,196	0	1,615,794	1,615,794	0	732,402	732,402
1	352XXX	Wells	0	22,969,321	22,969,321	0	15,805,190	15,805,190	0	7,164,131	7,164,131
1	353000	Lines	0	2,058,788	2,058,788	0	1,416,652	1,416,652	0	642,136	642,136
1	354000	Compressor Station Equipment	0	14,863,950	14,863,950	0	10,227,884	10,227,884	0	4,636,066	4,636,066
1	355000	Measuring & Regulating Equipment	0	1,472,551	1,472,551	0	1,013,262	1,013,262	0	459,289	459,289
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,486,424	2,486,424	0	1,710,908	1,710,908	0	775,516	775,516
TOTAL UNDERGROUND STORAGE PLANT			0	48,036,376	48,036,376	0	33,087,191	33,087,191	0	14,949,185	14,949,185
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	621,871	0	621,871	484,404	0	484,404	137,467	0	137,467
6	375000	Structures & Improvements	1,529,827	0	1,529,827	880,332	0	880,332	649,495	0	649,495
6	376000	Mains	429,902,384	2,518,938	432,421,322	286,351,728	1,650,408	288,002,136	143,550,656	868,530	144,419,186
6	378000	Measuring & Reg Station Equip-General	7,049,819	0	7,049,819	4,555,916	0	4,555,916	2,493,903	0	2,493,903
6	379000	Measuring & Reg Station Equip-City Gate	6,534,505	0	6,534,505	1,896,696	0	1,896,696	4,637,809	0	4,637,809
6	380000	Services	314,978,593	0	314,978,593	216,641,325	0	216,641,325	98,337,268	0	98,337,268
6	381XXX	Meters	110,650,244	0	110,650,244	78,725,695	0	78,725,695	31,924,549	0	31,924,549
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	4,031,718	0	4,031,718	2,979,149	0	2,979,149	1,052,569	0	1,052,569
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			875,387,556	2,518,938	877,906,494	592,579,170	1,650,408	594,229,578	282,808,386	868,530	283,676,916
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	28,758,512	59,225,106	28,696,127	20,969,269	49,665,396	1,770,467	7,789,243	9,559,710
4	391XXX	Office Furniture & Equipment	1,454,838	16,454,499	17,909,337	1,452,587	11,997,798	13,450,385	2,251	4,456,701	4,458,952
4	392XXX	Transportation Equipment	13,648,988	5,209,969	18,858,957	10,554,824	3,798,849	14,353,673	3,094,164	1,411,120	4,505,284
4	393000	Stores Equipment	379,015	1,057,284	1,436,299	323,714	770,919	1,094,633	55,301	286,365	341,666
4	394000	Tools, Shop & Garage Equipment	3,094,137	7,648,088	10,742,225	2,526,768	5,576,603	8,103,371	567,369	2,071,485	2,638,854
4	395XXX	Laboratory Equipment	106,253	557,593	663,846	106,253	406,569	512,822	0	151,024	151,024
4	396XXX	Power Operated Equipment	3,692,297	1,074,038	4,766,335	2,677,553	783,135	3,460,688	1,014,744	290,903	1,305,647
4	397XXX	Communications Equipment	4,497,789	17,620,827	22,118,616	3,361,823	12,848,226	16,210,049	1,135,966	4,772,601	5,908,567
4	398000	Miscellaneous Equipment	1,953	143,964	145,917	0	104,971	104,971	1,953	38,993	40,946
TOTAL GENERAL PLANT			60,717,119	81,143,346	141,860,465	52,975,291	59,165,671	112,140,962	7,741,828	21,977,675	29,719,503

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Month Ended October 31, 2021		
Average of Monthly Averages Basis		

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	942,150,254	192,524,768	1,134,675,022	650,828,523	138,254,627	789,083,150	291,321,731	54,270,141	345,591,872
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,334,604)	(18,334,604)	0	(12,616,041)	(12,616,041)	0	(5,718,563)	(5,718,563)
G-ADEP		Distribution Plant	(260,345,337)	(1,954,106)	(262,299,443)	(166,051,257)	(1,280,330)	(167,331,587)	(94,294,080)	(673,776)	(94,967,856)
G-ADEP		General Plant	(18,063,632)	(26,606,936)	(44,670,568)	(14,054,395)	(19,400,447)	(33,454,842)	(4,009,237)	(7,206,489)	(11,215,726)
		TOTAL ACCUMULATED DEPRECIATION	(278,408,969)	(46,895,646)	(325,304,615)	(180,105,652)	(33,296,818)	(213,402,470)	(98,303,317)	(13,598,828)	(111,902,145)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(427,731)	(968,872)	(1,396,603)	(285,559)	(706,453)	(992,012)	(142,172)	(262,419)	(404,591)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,519,185)	(27,489,109)	(30,008,294)	(2,519,185)	(20,043,684)	(22,562,869)	0	(7,445,425)	(7,445,425)
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	(2,946,916)	(28,457,981)	(31,404,897)	(2,804,744)	(20,750,137)	(23,554,881)	(142,172)	(7,707,844)	(7,850,016)
		TOTAL ACCUMULATED DEPR/AMORT	(281,355,885)	(75,353,627)	(356,709,512)	(182,910,396)	(54,046,955)	(236,957,351)	(98,445,489)	(21,306,672)	(119,752,161)
		NET GAS UTILITY PLANT before DFIT	660,794,369	117,171,141	777,965,510	467,918,127	84,207,672	552,125,799	192,876,242	32,963,469	225,839,711
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,898,776)	(102,898,776)	0	(73,027,261)	(73,027,261)	0	(29,871,515)	(29,871,515)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,054,469)	(17,054,469)	0	(12,431,479)	(12,431,479)	0	(4,622,990)	(4,622,990)
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	(290,130)	(290,130)	0	(205,905)	(205,905)	0	(84,225)	(84,225)
		TOTAL ACCUMULATED DFIT	0	(120,982,906)	(120,982,906)	0	(86,203,874)	(86,203,874)	0	(34,779,032)	(34,779,032)
		NET GAS UTILITY PLANT	660,794,369	(3,811,765)	656,982,604	467,918,127	(1,996,202)	465,921,925	192,876,242	(1,815,563)	191,060,679

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	65.520%	34.480%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.970%	29.030%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended October 31, 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	660,794,369	(3,811,765)	656,982,604	467,918,127	(1,996,202)	465,921,925	192,876,242	(1,815,563)	191,060,679
		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	1,142,972	2,306,565	3,449,537	719,637	1,681,832	2,401,469	423,335	624,733	1,048,068
4	182318	Accumulated Amortization - AFUDC	(225,298)	(944,280)	(1,169,578)	(163,336)	(688,549)	(851,885)	(61,962)	(255,731)	(317,693)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,943,545	3,943,545	0	1,787,519	1,787,519
1	164100	Gas Inventory--Jackson Prairie	0	21,491,375	21,491,375	0	14,788,215	14,788,215	0	6,703,160	6,703,160
1	164115	Gas Inventory--Clay Basin	0	64,921	64,921	0	47,337	47,337	0	17,584	17,584
4	252000	Customer Advances	0	59	59	0	43	43	0	16	16
99	254393	Regulatory Liability-Customer Tax Credit	(40,195,530)	0	(40,195,530)	(28,125,356)	0	(28,125,356)	(12,070,174)	0	(12,070,174)
99	190393	ADFIT-Customer Tax Credit	8,441,061	0	8,441,061	5,906,325	0	5,906,325	2,534,736	0	2,534,736
99	235199	Customer Deposits	(492)	0	(492)	(492)	0	(492)	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	6,907,745	0	6,907,745	6,907,745	0	6,907,745	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,450,626)	0	(1,450,626)	(1,450,626)	0	(1,450,626)	0	0	0
C-WKC		Working Capital	(415,521)	0	(415,521)	317,608	0	317,608	(733,129)	0	(733,129)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(29,902,776)	28,649,704	(1,253,072)	(19,995,582)	19,772,423	(223,159)	(9,907,194)	8,877,281	(1,029,913)
		NET RATE BASE	630,891,593	24,837,939	655,729,532	447,922,545	17,776,221	465,698,766	182,969,048	7,061,718	190,030,766

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	268,062	268,062												
Steam (ED-ID)	369,323	369,323												
Steam (ED-WA)	1,009,598	1,009,598												
Hydro (ED-AN)	1,233,869	1,233,869												
Other (ED-AN)	915,189	915,189												
Total Electric Production	3,796,041	3,796,041												
Electric Transmission														
ED-AN	1,521,100	1,521,100												
ED-ID	22,765	22,765												
ED-WA	42,944	42,944												
Total Electric Transmission	1,586,809	1,586,809												
Electric Distribution														
ED-AN	7,062	7,062												
ED-ID	1,549,462	1,549,462												
ED-WA	2,944,048	2,944,048												
Total Electric Distribution	4,500,572	4,500,572												
Gas Underground Storage														
1 GD-AN	58,361		58,361			58,361	58,361		40,158	40,158		18,203	18,203	
GD-OR	10,275			10,275										
Total Gas Underground Storage	68,636		58,361	10,275		58,361	58,361		40,158	40,158		18,203	18,203	
Gas Distribution														
6 GD-AN	4,786		4,786			4,786	4,786		3,136	3,136		1,650	1,650	
GD-ID	551,524		551,524			551,524	551,524				551,524		551,524	
GD-WA	1,248,576		1,248,576			1,248,576	1,248,576	1,248,576		1,248,576				
GD-OR	824,965			824,965										
Total Gas Distribution	2,629,851		1,804,886	824,965		1,800,100	4,786	1,804,886	1,248,576	3,136	1,251,712	551,524	1,650	553,174
General Plant														
ED-AN	239,956	239,956												
ED-ID	42,042	42,042												
ED-WA	97,297	97,297												
7,4 CD-AA	1,868,042	1,307,592	386,591	173,859		386,591	386,591		281,883	281,883		104,708	104,708	
9,4 CD-AN	53,947	41,656	12,291			12,291	12,291		8,962	8,962		3,329	3,329	
9 CD-ID	39,657	30,622	9,035			9,035	9,035				9,035		9,035	
9 CD-WA	187,211	144,559	42,652			42,652	42,652	42,652		42,652				
8,4 GD-AA	31,383		21,602	9,781		21,602	21,602		15,751	15,751		5,851	5,851	
4 GD-AN	2,629		2,629			2,629	2,629		1,917	1,917		712	712	
GD-ID	3,058		3,058			3,058	3,058				3,058		3,058	
GD-WA	92,763		92,763			92,763	92,763	92,763		92,763				
GD-OR	16,835			16,835										
Total General Plant	2,674,820	1,903,724	570,621	200,475		147,508	423,113	570,621	135,415	308,513	443,928	12,093	114,600	126,693
Total Depreciation Expense	15,256,729	11,787,146	2,433,868	1,035,715		1,947,608	486,260	2,433,868	1,383,991	351,807	1,735,798	563,617	134,453	698,070

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	68.810%	31.190%
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	65.520%	34.480%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000) ED-AN	76,533	76,533												
Misc Intangible Plt (303000) ED-AN	21,590	21,590												
Total Production/Transmission	98,123	98,123												
Distribution														
Franchises (302000) ED-WA	9,002	9,002												
Misc Intangible Plt (303000) ED-WA	489	489												
Total Distribution	9,491	9,491												
General Plant - 303000														
7,4 CD-AA	34,569	24,198	7,154	3,217		7,154	7,154		5,216	5,216		1,938	1,938	
9,4 CD-AN	811	626	185			185	185		135	135		50	50	
GD-ID	1,233		1,233		1,233		1,233				1,233		1,233	
GD-WA	2,072		2,072		2,072		2,072	2,072		2,072				
GD-OR	672			672										
Total General Plant - 303000	39,357	24,824	10,644	3,889	3,305	7,339	10,644	2,072	5,351	7,423	1,233	1,988	3,221	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	3,763,981	2,634,711	778,956	350,314		778,956	778,956		567,976	567,976		210,980	210,980	
9,4 CD-AN	11,876	9,170	2,706			2,706	2,706		1,973	1,973		733	733	
9,4 CD-ID	0	0	0		0		0				0		0	
9,4 CD-WA	307,939	237,781	70,158		70,158		70,158	70,158		70,158			0	
ED-AN	390,508	390,508												
ED-ID	0	0												
ED-WA	63,910	63,910												
8,4 GD-AA	7,440		5,121	2,319		5,121	5,121		3,734	3,734		1,387	1,387	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX	4,545,654	3,336,080	856,941	352,633	70,158	786,783	856,941	70,158	573,683	643,841	0	213,100	213,100	
Gas Underground Storage														
1 GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0	
General Plant - 390200, 396200														
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0	
4 ED-AN	35,202	35,202												
GD-OR	0			0										
Total General Plant- 390200, 396200	35,202	35,202	0	0	0	0	0	0	0	0	0	0	0	
Total Amortization Expense	4,727,827	3,503,720	867,585	356,522	73,463	794,122	867,585	72,230	579,034	651,264	1,233	215,088	216,321	

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	68.810%	31.190%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Rat	72.915%	27.085%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(74,066,230)	(74,066,230)												
Steam (ED-ID)	(92,864,522)	(92,864,522)												
Steam (ED-WA)	(176,263,398)	(176,263,398)												
Hydro (ED-AN)	(170,384,152)	(170,384,152)												
Other (ED-AN)	(157,041,062)	(157,041,062)												
Total Electric Production	(670,619,364)	(670,619,364)												
Electric Transmission														
ED-AN	(218,706,028)	(218,706,028)												
ED-ID	(10,277,031)	(10,277,031)												
ED-WA	(16,115,564)	(16,115,564)												
Total Electric Transmission	(245,098,623)	(245,098,623)												
Electric Distribution														
ED-AN	(399,514)	(399,514)												
ED-ID	(258,231,259)	(258,231,259)												
ED-WA	(400,420,823)	(400,420,823)												
Total Electric Distribution	(659,051,596)	(659,051,596)												
Gas Underground Storage														
1 GD-AN	(18,334,604)		(18,334,604)			(18,334,604)	(18,334,604)		(12,616,041)	(12,616,041)		(5,718,563)	(5,718,563)	
GD-OR	(1,491,580)			(1,491,580)										
Total Gas Underground Storage	(19,826,184)		(18,334,604)	(1,491,580)		(18,334,604)	(18,334,604)		(12,616,041)	(12,616,041)		(5,718,563)	(5,718,563)	
Gas Distribution														
6 GD-AN	(1,954,106)		(1,954,106)			(1,954,106)	(1,954,106)		(1,280,330)	(1,280,330)		(673,776)	(673,776)	
GD-ID	(94,294,080)		(94,294,080)			(94,294,080)	(94,294,080)				(94,294,080)		(94,294,080)	
GD-WA	(166,051,257)		(166,051,257)			(166,051,257)	(166,051,257)	(166,051,257)		(166,051,257)				
GD-OR	(129,953,936)			(129,953,936)										
Total Gas Distribution	(392,253,379)		(262,299,443)	(129,953,936)		(260,345,337)	(1,954,106)	(262,299,443)	(166,051,257)	(1,280,330)	(167,331,587)	(94,294,080)	(673,776)	(94,967,856)
General Plant														
ED-AN	(37,563,683)	(37,563,683)												
ED-ID	(12,664,692)	(12,664,692)												
ED-WA	(23,439,354)	(23,439,354)												
7,4 CD-AA	(93,956,998)	(65,768,019)	(19,444,401)	(8,744,578)		(19,444,401)	(19,444,401)		(14,177,885)	(14,177,885)		(5,266,516)	(5,266,516)	
9,4 CD-AN	(8,111,543)	(6,263,490)	(1,848,053)			(1,848,053)	(1,848,053)		(1,347,508)	(1,347,508)		(500,545)	(500,545)	
9 CD-ID	(7,047,920)	(5,442,192)	(1,605,728)			(1,605,728)	(1,605,728)				(1,605,728)		(1,605,728)	
9 CD-WA	(9,445,125)	(7,293,242)	(2,151,883)			(2,151,883)	(2,151,883)	(2,151,883)		(2,151,883)				
8,4 GD-AA	(2,206,949)		(1,519,109)	(687,840)		(1,519,109)	(1,519,109)		(1,107,658)	(1,107,658)		(411,451)	(411,451)	
4 GD-AN	(3,795,373)		(3,795,373)			(3,795,373)	(3,795,373)		(2,767,396)	(2,767,396)		(1,027,977)	(1,027,977)	
GD-ID	(2,403,509)		(2,403,509)			(2,403,509)	(2,403,509)				(2,403,509)		(2,403,509)	
GD-WA	(11,902,512)		(11,902,512)			(11,902,512)	(11,902,512)	(11,902,512)		(11,902,512)				
GD-OR	(5,332,187)			(5,332,187)										
Total General Plant	(217,869,845)	(158,434,672)	(44,670,568)	(14,764,605)		(18,063,632)	(26,606,936)	(44,670,568)	(14,054,395)	(19,400,447)	(33,454,842)	(4,009,237)	(7,206,489)	(11,215,726)
Total Accumulated Depreciation	(2,204,718,991)	(1,733,204,255)	(325,304,615)	(146,210,121)		(278,408,969)	(46,895,646)	(325,304,615)	(180,105,652)	(33,296,818)	(213,402,470)	(98,303,317)	(13,598,828)	(111,902,145)

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	68.810%	31.190%
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	65.520%	34.480%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended October 31, 2021
Average of Monthly Averages Basis

Report ID:
G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(14,542,020)	(14,542,020)											
Misc Intangible Plt (303000)	ED-AN	(2,505,920)	(2,505,920)											
Total Production/Transmission		(17,047,940)	(17,047,940)											
Distribution														
Franchises (302000)	ED-WA	(262,708)	(262,708)											
Misc Intangible Plt (303000)	ED-WA	(59,049)	(59,049)											
Total Distribution		(321,757)	(321,757)											
General Plant - 303000														
7,4	CD-AA	(4,534,532)	(3,174,082)	(938,421)	(422,029)		(938,421)	(938,421)		(684,250)	(684,250)		(254,171)	(254,171)
9,4	CD-AN	(133,657)	(103,206)	(30,451)			(30,451)	(30,451)		(22,203)	(22,203)		(8,248)	(8,248)
	GD-ID	(142,172)		(142,172)			(142,172)	(142,172)					(142,172)	(142,172)
	GD-WA	(285,559)		(285,559)			(285,559)	(285,559)		(285,559)	(285,559)			
	GD-OR	(119,255)			(119,255)									
Total General Plant - 303000		(5,215,175)	(3,277,288)	(1,396,603)	(541,284)	(427,731)	(968,872)	(1,396,603)	(285,559)	(706,453)	(992,012)	(142,172)	(262,419)	(404,591)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(131,952,473)	(92,364,093)	(27,307,564)	(12,280,816)		(27,307,564)	(27,307,564)		(19,911,310)	(19,911,310)		(7,396,254)	(7,396,254)
9,4	CD-AN	(323,790)	(250,021)	(73,769)			(73,769)	(73,769)		(53,789)	(53,789)		(19,980)	(19,980)
9	CD-ID	0	0	0			(147)	(147)		(147)	(147)		0	0
9	CD-WA	(11,056,656)	(8,537,618)	(2,519,038)			(2,519,038)	(2,519,038)		(2,519,038)	(2,519,038)		0	0
	ED-AN	(10,570,227)	(10,570,227)											
	ED-ID	0	0											
	ED-WA	(543,611)	(543,611)											
8,4	GD-AA	(156,576)		(107,776)	(48,800)		(107,776)	(107,776)		(78,585)	(78,585)		(29,191)	(29,191)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(154,603,333)	(112,265,570)	(30,008,147)	(12,329,616)	(2,519,185)	(27,489,109)	(30,008,294)	(2,519,185)	(20,043,684)	(22,562,869)	0	(7,445,425)	(7,445,425)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	0	0	0			0	0		0	0		0	0
4	ED-AN	(649,367)	(649,367)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(649,367)	(649,367)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(177,837,572)	(133,561,922)	(31,404,750)	(12,870,900)	(2,946,916)	(28,457,981)	(31,404,897)	(2,804,744)	(20,750,137)	(23,554,881)	(142,172)	(7,707,844)	(7,850,016)

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	68.810%	31.190%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.915%	27.085%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,920,608	0	0	8,344,187	8,344,187	0	0	2,466,970	2,466,970	0	1,109,451	1,109,451	
9		CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0	
		TOTAL ACCOUNT	18,715,574	807,718	699,891	9,259,170	10,766,779	3,275,642	99,613	2,618,572	5,993,827	845,517	1,109,451	1,954,968	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	18,806,908	8,294,951	2,761,429	7,750,528	18,806,908	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	4,066,919	0	0	0	0	0	0	0	0	4,066,919	0	4,066,919	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,286,321	0	0	89,097,879	89,097,879	0	0	26,341,904	26,341,904	0	11,846,538	11,846,538	
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	206,602,083	17,662,690	8,761,963	105,038,867	131,463,520	28,696,127	1,770,467	28,758,512	59,225,106	4,066,919	11,846,538	15,913,457	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,001,512	434,661	7,798	1,559,053	2,001,512	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	78,067,665	0	0	54,645,804	54,645,804	0	0	16,156,103	16,156,103	0	7,265,758	7,265,758	
9		CD-WA / ID / AN	6,105,655	4,445,766	7,630	261,208	4,714,604	1,311,730	2,251	77,070	1,391,051	0	0	0	
		TOTAL ACCOUNT	86,649,338	4,880,427	15,428	56,466,065	61,361,920	1,452,586	2,251	16,454,499	17,909,336	12,109	7,365,973	7,378,082	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	54,668,665	23,982,291	10,528,434	20,157,940	54,668,665	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,609,883	0	0	0	0	10,059,790	2,862,562	2,687,531	15,609,883	0	0	0	
99		GD-OR / AS	4,618,111	0	0	0	0	0	0	0	0	4,618,111	0	4,618,111	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,595,813	0	0	5,316,917	5,316,917	0	0	1,571,954	1,571,954	0	706,942	706,942	
9		CD-WA / ID / AN	7,067,649	1,677,787	784,953	2,994,686	5,457,426	495,034	231,602	883,587	1,610,223	0	0	0	
		TOTAL ACCOUNT	89,657,308	25,660,078	11,313,387	28,469,543	65,443,008	10,554,824	3,094,164	5,209,969	18,858,957	4,618,111	737,232	5,355,343	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,524	0	0	8,766	8,766	0	0	2,592	2,592	0	1,166	1,166	
9		CD-WA / ID / AN	5,316,922	343,537	187,428	3,574,603	4,105,568	101,361	55,301	1,054,692	1,211,354	0	0	0	
		TOTAL ACCOUNT	6,045,374	402,403	187,428	3,997,286	4,587,117	323,714	55,301	1,057,284	1,436,299	20,792	1,166	21,958	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,159,236	1,096,320	300,069	5,762,847	7,159,236	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,368,849	0	0	0	0	2,520,765	346,430	501,654	3,368,849	0	0	0	
99		GD-OR / AS	929,772	0	0	0	0	0	0	0	0	929,772	0	929,772	
8		GD-AA	5,596,420	0	0	0	0	0	0	3,852,184	3,852,184	0	1,744,236	1,744,236	
7		CD-AA	14,811,915	0	0	10,368,044	10,368,044	0	0	3,065,326	3,065,326	0	1,378,545	1,378,545	
9		CD-WA / ID / AN	2,000,902	20,344	748,815	775,877	1,545,036	6,003	220,939	228,924	455,866	0	0	0	
		TOTAL ACCOUNT	33,867,094	1,116,664	1,048,884	16,906,768	19,072,316	2,526,768	567,369	7,648,088	10,742,225	929,772	3,122,781	4,052,553	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	2,121,077	398,014	15,791	1,707,272	2,121,077	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	218,847	0	0	0	0	0	0	150,639	150,639	0	68,208	68,208	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,067,471	398,014	15,791	2,762,696	3,176,501	106,253	0	557,593	663,846	18,586	208,538	227,124	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 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	30,778,828	13,664,685	8,953,410	8,160,733	30,778,828	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	
		TOTAL ACCOUNT	37,136,796	13,914,933	9,343,529	9,018,979	32,277,441	2,677,553	1,014,744	1,074,038	4,766,335	43,834	49,186	93,020
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,733,552	12,346,326	6,518,238	29,868,988	48,733,552	0	0	0	0	0	0	
99		GD-WA / ID / AN	893,882	0	0	0	0	601,484	290,445	1,953	893,882	0	0	
99		GD-OR / AS	756,920	0	0	0	0	0	0	0	0	756,920	0	
8		GD-AA	267,879	0	0	0	0	0	0	184,389	184,389	0	83,490	
7		CD-AA	82,135,548	0	0	57,493,241	57,493,241	0	0	16,997,952	16,997,952	0	7,644,355	
9		CD-WA / ID / AN	17,743,026	9,355,446	2,865,673	1,479,514	13,700,633	2,760,339	845,521	436,533	4,042,393	0	0	
		TOTAL ACCOUNT	150,530,807	21,701,772	9,383,911	88,841,743	119,927,426	3,361,823	1,135,966	17,620,827	22,118,616	756,920	7,727,845	8,484,765
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	281,304	0	6,846	274,458	281,304	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	691,784	0	0	484,235	484,235	0	0	143,165	143,165	0	64,384	
9		CD-WA / ID / AN	12,080	0	6,620	2,708	9,328	0	1,953	799	2,752	0	0	
		TOTAL ACCOUNT	994,260	0	13,466	761,401	774,867	0	1,953	143,964	145,917	9,092	64,384	73,476
		TOTAL GENERAL PLANT	634,382,892	86,544,699	40,783,678	321,639,305	448,967,682	52,975,290	7,741,828	81,143,346	141,860,464	11,321,652	32,233,094	43,554,746

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,857	319,716	0	11,645,141	11,964,857	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	425,951	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,355,621	4,355,621	0	0	1,287,745	1,287,745	0	579,127	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,601,470	319,716	0	16,150,608	16,470,324	1,022,594	771,517	1,331,957	3,126,068	425,951	579,127	1,005,078
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,562,222	2,444,666	0	21,117,556	23,562,222	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	444,115	0	0	0	0	0	0	305,698	305,698	0	138,417	
7		CD-AA	147,170,226	0	0	103,016,215	103,016,215	0	0	30,456,878	30,456,878	0	13,697,133	
9		CD-WA / ID / AN	756,443	59,666	0	524,436	584,102	17,605	0	154,736	172,341	0	0	
		TOTAL ACCOUNT	171,933,006	2,504,332	0	124,658,207	127,162,539	17,605	0	30,917,312	30,934,917	0	13,835,550	13,835,550
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	568,879	0	0	568,879	568,879	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	3,711,032	0	0	2,597,648	2,597,648	0	0	767,998	767,998	0	345,386	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,279,911	0	0	3,166,527	3,166,527	0	0	767,998	767,998	0	345,386	345,386
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,634,866	0	0	1,634,866	1,634,866	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,634,866	0	0	1,634,866	1,634,866	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,710,356	68,710,356	0	0	20,314,306	20,314,306	0	9,135,794	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,710,356	68,710,356	0	0	20,314,306	20,314,306	0	9,135,794	9,135,794

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended October 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,434,440	20,434,440	0	0	6,041,469	6,041,469	0	2,716,982	2,716,982
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,891	0	0	20,434,440	20,434,440	0	0	6,041,469	6,041,469	0	2,716,982	2,716,982
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,368,235	1,368,235	0	0	1,368,235	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	2,154,220	0	0	1,507,911	1,507,911	0	0	445,816	445,816	0	200,493	200,493
9		CD-WA / ID / AN	18,583,430	14,349,567	0	0	14,349,567	4,233,863	0	0	4,233,863	0	0	0
		TOTAL ACCOUNT	22,105,885	15,717,802	0	1,507,911	17,225,713	4,233,863	0	445,816	4,679,679	0	200,493	200,493
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	79,618	0	0	79,618	79,618	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	4,867,109	0	0	3,406,879	3,406,879	0	0	1,007,248	1,007,248	0	452,982	452,982
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,946,727	0	0	3,486,497	3,486,497	0	0	1,007,248	1,007,248	0	452,982	452,982
	TOTAL		352,855,212	18,541,850	0	239,749,412	258,291,262	5,274,062	771,517	60,826,106	66,871,685	425,951	27,266,314	27,692,265

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended October 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(81,467,790)	(57,025,824)	(16,859,759)	(7,582,207)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(854,628)	(659,918)	(194,710)	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	(85,895,896)	(60,187,105)	(17,794,000)	(7,914,791)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended October 31, 2021
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,847,099	4,847,099	0	0	0	0	4,847,099
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	(306)	(306)	0	0	0	0	(306)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(24)	(24)	0	0	0	0	(24)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	50,715,523	18,106,621	0	68,822,144	50,397,915	18,839,750	317,608	(733,129)	0
TOTAL		50,715,523	18,106,621	4,846,769	73,668,913	50,397,915	18,839,750	317,608	(733,129)	4,846,769

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	Idaho Gas	Oregon Gas
Electric	27.085%	100.000%
31.734%		