

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months 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)	43,498,939	28,299,494	15,199,445
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	43,498,939	28,299,494	15,199,445
G-APL	Gas Net Adjusted Rate Base	633,456,731	448,972,934	184,483,797
	<b>RATE OF RETURN</b>	<b>6.867%</b>	<b>6.303%</b>	<b>8.239%</b>

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 October 31, 2021  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2017 thru 12-31-2019	<b>100.000%</b>	<b>68.810%</b>	<b>31.190%</b>
2	Input	Number of Customers - AMA Percent	11-01-2020 thru 10-31-2021	263,397 <b>100.000%</b>	173,448 <b>65.850%</b>	89,949 <b>34.150%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2020 thru 10-31-2021	12,507,200 <b>100.000%</b>	9,260,748 <b>74.043%</b>	3,246,452 <b>25.957%</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	11-01-2020 thru 10-31-2021	280,128,978 <b>100.000%</b>	188,538,960 <b>67.304%</b>	91,590,018 <b>32.696%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended October 31, 2021  
Average of Monthly Averages Basis

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

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>

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended October 31, 2021  
 Average of Monthly Averages Basis

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

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>

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RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended October 31, 2021	
Average of Monthly Averages Basis	

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)		<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 270,243,583 <b>100.000%</b>	Washington 182,423,301 <b>67.503%</b>	Idaho 87,820,282 <b>32.497%</b>	
11	Book Depreciation Percent	11-01-2020 thru 10-31-2021	28,439,179 <b>100.000%</b>	20,245,032 <b>71.187%</b>	8,194,147 <b>28.813%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	10-01-2020 thru 10-31-2021	759,435,998 <b>100.000%</b>	537,940,535 <b>70.834%</b>	221,495,463 <b>29.166%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	10-01-2020 thru 10-31-2021	97,810,166 <b>100.000%</b>	79,217,754 <b>80.991%</b>	18,592,412 <b>19.009%</b>	
14	Net Allocated Schedule M's - AMA Percent	11-01-2020 thru 10-31-2021	-59,603,556 <b>100.000%</b>	-41,952,495 <b>70.386%</b>	-17,651,061 <b>29.614%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
99 480000	Residential	152,741,780	0	152,741,780	106,916,092	0	106,916,092	45,825,688	0	45,825,688
99 4812XX	Commercial - Firm & Interruptible	67,814,836	0	67,814,836	48,905,387	0	48,905,387	18,909,449	0	18,909,449
99 4813XX	Industrial-Firm	2,571,850	0	2,571,850	1,532,823	0	1,532,823	1,039,027	0	1,039,027
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	292,756	0	292,756	265,147	0	265,147	27,609	0	27,609
99 499XXX	Unbilled Revenue	(2,418,993)	0	(2,418,993)	(1,646,650)	0	(1,646,650)	(772,343)	0	(772,343)
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>221,002,229</b>	<b>0</b>	<b>221,002,229</b>	<b>155,972,799</b>	<b>0</b>	<b>155,972,799</b>	<b>65,029,430</b>	<b>0</b>	<b>65,029,430</b>
	<b>OTHER OPERATING REVENUES:</b>									
99 483XXX	Sales for Resale	62,426,737	0	62,426,737	41,641,197	0	41,641,197	20,785,540	0	20,785,540
4 488000	Miscellaneous Service Revenues	6,298	0	6,298	2,038	0	2,038	4,260	0	4,260
99 4893XX	Transportation Revenues	5,463,967	0	5,463,967	4,861,172	0	4,861,172	602,795	0	602,795
99 493000	Rent from Gas Property	3,000	0	3,000	2,658	0	2,658	342	0	342
4 495XXX	Other Gas Revenues	13,209,839	543,116	13,752,955	9,292,681	396,013	9,688,694	3,917,158	147,103	4,064,261
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>81,109,841</b>	<b>543,116</b>	<b>81,652,957</b>	<b>55,799,746</b>	<b>396,013</b>	<b>56,195,759</b>	<b>25,310,095</b>	<b>147,103</b>	<b>25,457,198</b>
	<b>TOTAL GAS REVENUES</b>	<b>302,112,070</b>	<b>543,116</b>	<b>302,655,186</b>	<b>211,772,545</b>	<b>396,013</b>	<b>212,168,558</b>	<b>90,339,525</b>	<b>147,103</b>	<b>90,486,628</b>
	<b>PRODUCTION EXPENSES:</b>									
G-804 804/805	City Gate Purchases	144,629,316	0	144,629,316	97,977,681	0	97,977,681	46,651,635	0	46,651,635
99 808XXX	Net Natural Gas Storage Transactions	(10,306,966)	0	(10,306,966)	(6,370,628)	0	(6,370,628)	(3,936,338)	0	(3,936,338)
99 811000	Gas Used for Products Extraction	(529,624)	0	(529,624)	(351,161)	0	(351,161)	(178,463)	0	(178,463)
10 813000	Other Gas Expenses	123,004	837,071	960,075	123,004	565,048	688,052	0	272,023	272,023
99 813010	Gas Technology Institute (GTI) Expenses	116,912	0	116,912	81,205	0	81,205	35,707	0	35,707
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>134,032,642</b>	<b>837,071</b>	<b>134,869,713</b>	<b>91,460,101</b>	<b>565,048</b>	<b>92,025,149</b>	<b>42,572,541</b>	<b>272,023</b>	<b>42,844,564</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
1 814000	Supervision & Engineering	0	4,932	4,932	0	3,394	3,394	0	1,538	1,538
1 824000	Other Expenses	0	796,425	796,425	0	548,020	548,020	0	248,405	248,405
1 837000	Other Equipment	0	2,050,235	2,050,235	0	1,410,767	1,410,767	0	639,468	639,468
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,851,592</b>	<b>2,851,592</b>	<b>0</b>	<b>1,962,181</b>	<b>1,962,181</b>	<b>0</b>	<b>889,411</b>	<b>889,411</b>
G-DEPX	Depreciation Expense-Underground Storage	0	682,318	682,318	0	469,503	469,503	0	212,815	212,815
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	267,162	267,162	0	183,834	183,834	0	83,328	83,328
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>949,480</b>	<b>949,480</b>	<b>0</b>	<b>653,337</b>	<b>653,337</b>	<b>0</b>	<b>296,143</b>	<b>296,143</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>3,801,072</b>	<b>3,801,072</b>	<b>0</b>	<b>2,615,518</b>	<b>2,615,518</b>	<b>0</b>	<b>1,185,554</b>	<b>1,185,554</b>

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<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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
	<b>DISTRIBUTION EXPENSES:</b>									
	<b>OPERATION</b>									
3	870000 Supervision & Engineering	284,477	1,311,275	1,595,752	260,095	970,907	1,231,002	24,382	340,368	364,750
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,569,497	995,048	4,564,545	2,451,552	736,763	3,188,315	1,117,945	258,285	1,376,230
3	875000 Measuring & Reg Sta Exp-General	108,524	0	108,524	77,538	0	77,538	30,986	0	30,986
3	876000 Measuring & Reg Sta Exp-Industrial	3,964	0	3,964	2,210	0	2,210	1,754	0	1,754
3	877000 Measuring & Reg Sta Exp-City Gate	93,270	0	93,270	56,473	0	56,473	36,797	0	36,797
3	878000 Meter & House Regulator Expenses	675,130	0	675,130	422,973	0	422,973	252,157	0	252,157
3	879000 Customer Installation Expenses	1,438,778	50,576	1,489,354	943,358	37,448	980,806	495,420	13,128	508,548
3	880000 Other Expenses	1,283,524	448,209	1,731,733	1,043,099	331,867	1,374,966	240,425	116,342	356,767
3	881000 Rents	(335)	32,616	32,281	(335)	24,150	23,815	0	8,466	8,466
	<b>MAINTENANCE</b>									
3	885000 Supervision & Engineering	44,854	7,509	52,363	7,958	5,560	13,518	36,896	1,949	38,845
3	887000 Mains	1,138,946	(5)	1,138,941	963,472	(4)	963,468	175,474	(1)	175,473
3	889000 Measuring & Reg Sta Exp-General	228,542	46,805	275,347	169,977	34,656	204,633	58,565	12,149	70,714
3	890000 Measuring & Reg Sta Exp-Industrial	17,899	2,874	20,773	10,267	2,128	12,395	7,632	746	8,378
3	891000 Measuring & Reg Sta Exp-City Gate	61,266	12,213	73,479	25,471	9,043	34,514	35,795	3,170	38,965
3	892000 Services	2,071,275	2,364	2,073,639	1,778,446	1,750	1,780,196	292,829	614	293,443
3	893000 Meters & House Regulators	1,487,446	695,874	2,183,320	1,048,050	515,246	1,563,296	439,396	180,628	620,024
3	894000 Other Equipment	146	233,121	233,267	146	172,610	172,756	0	60,511	60,511
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>12,507,203</b>	<b>3,838,479</b>	<b>16,345,682</b>	<b>9,260,750</b>	<b>2,842,124</b>	<b>12,102,874</b>	<b>3,246,453</b>	<b>996,355</b>	<b>4,242,808</b>
G-DEPX	Depreciation Expense-Distribution	20,886,712	57,405	20,944,117	14,437,584	38,636	14,476,220	6,449,128	18,769	6,467,897
G-OTX	Taxes Other Than FIT	17,743,617	0	17,743,617	15,049,065	0	15,049,065	2,694,552	0	2,694,552
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>38,630,329</b>	<b>57,405</b>	<b>38,687,734</b>	<b>29,486,649</b>	<b>38,636</b>	<b>29,525,285</b>	<b>9,143,680</b>	<b>18,769</b>	<b>9,162,449</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>51,137,532</b>	<b>3,895,884</b>	<b>55,033,416</b>	<b>38,747,399</b>	<b>2,880,760</b>	<b>41,628,159</b>	<b>12,390,133</b>	<b>1,015,124</b>	<b>13,405,257</b>

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For Twelve Months 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	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	115,783	115,783	0	76,243	76,243	0	39,540	39,540
2	902000	Meter Reading Expenses	431,468	76,415	507,883	315,395	50,319	365,714	116,073	26,096	142,169
2	903XXX	Customer Records & Collection Expenses	343,778	4,390,513	4,734,291	165,490	2,891,153	3,056,643	178,288	1,499,360	1,677,648
2	904000	Uncollectible Accounts	3,664,118	(4,157,915)	(493,797)	3,263,485	(2,737,987)	525,498	400,633	(1,419,928)	(1,019,295)
2	905000	Misc Customer Accounts	0	64,519	64,519	0	42,486	42,486	0	22,033	22,033
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>4,439,364</b>	<b>489,315</b>	<b>4,928,679</b>	<b>3,744,370</b>	<b>322,214</b>	<b>4,066,584</b>	<b>694,994</b>	<b>167,101</b>	<b>862,095</b>	
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	10,097,275	48,325	10,145,600	8,630,911	31,822	8,662,733	1,466,364	16,503	1,482,867
2	909000	Advertising	62,081	444,361	506,442	53,985	292,612	346,597	8,096	151,749	159,845
2	910000	Misc Customer Service & Info Exp	0	186,720	186,720	0	122,955	122,955	0	63,765	63,765
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>10,159,356</b>	<b>679,406</b>	<b>10,838,762</b>	<b>8,684,896</b>	<b>447,389</b>	<b>9,132,285</b>	<b>1,474,460</b>	<b>232,017</b>	<b>1,706,477</b>	
<b>SALES EXPENSES:</b>											
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	
<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>	
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	97,046	7,973,527	8,070,573	66,958	5,813,897	5,880,855	30,088	2,159,630	2,189,718
4	921000	Office Supplies & Expenses	102	1,233,569	1,233,671	102	899,457	899,559	0	334,112	334,112
4	922000	Admin. Expenses Transferred - Credit	0	(18,467)	(18,467)	0	(13,465)	(13,465)	0	(5,002)	(5,002)
4	923000	Outside Services Employed	89,463	3,233,063	3,322,526	72,777	2,357,388	2,430,165	16,686	875,675	892,361
4	924000	Property Insurance Premium	0	471,524	471,524	0	343,812	343,812	0	127,712	127,712
4	925XXX	Injuries and Damages	18,645	1,237,595	1,256,240	13,494	902,392	915,886	5,151	335,203	340,354
4	926XXX	Employee Pensions and Benefits	2,004,484	5,710,815	7,715,299	1,515,564	4,164,041	5,679,605	488,920	1,546,774	2,035,694
4	928000	Regulatory Commission Expenses	734,291	218,173	952,464	485,698	159,081	644,779	248,593	59,092	307,685
4	930000	Miscellaneous General Expenses	30,716	1,223,659	1,254,375	24,258	892,231	916,489	6,458	331,428	337,886
4	931000	Rents	0	127,929	127,929	0	93,279	93,279	0	34,650	34,650
4	935000	Maintenance of General Plant	648,334	3,066,222	3,714,556	566,891	2,235,736	2,802,627	81,443	830,486	911,929
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>		<b>3,623,081</b>	<b>24,477,609</b>	<b>28,100,690</b>	<b>2,745,742</b>	<b>17,847,849</b>	<b>20,593,591</b>	<b>877,339</b>	<b>6,629,760</b>	<b>7,507,099</b>	



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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	1,771,720	5,041,024	6,812,744	1,623,646	3,675,663	5,299,309	148,074	1,365,361	1,513,435
G-AMTX	Amortization Expense - General Plant - 303000	39,569	88,083	127,652	24,844	64,226	89,070	14,725	23,857	38,582
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	852,871	8,428,543	9,281,414	852,877	6,145,672	6,998,549	(6)	2,282,871	2,282,865
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	406,483	0	406,483	0	0	0	406,483	0	406,483
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	50,752	182,671	233,423	37,953	129,393	167,346	12,799	53,278	66,077
99	407314 Regulatory Debit - FISERVE Amortization	539,117	0	539,117	512,728	0	512,728	26,389	0	26,389
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	(50,844)	0	(50,844)	0	0	0	(50,844)	0	(50,844)
99	407414 Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99	407419 Amortization AFUDC Equity Tax Credit	(51,153)	0	(51,153)	(28,855)	0	(28,855)	(22,298)	0	(22,298)
99	407425 WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436 Regulatory Deferral - AMI	(3,027,247)	0	(3,027,247)	(3,027,247)	0	(3,027,247)	0	0	0
99	407447 Regulatory Deferral - COVID-19	1,093,282	0	1,093,282	(67,827)	0	(67,827)	1,161,109	0	1,161,109
99	407468 Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99	407493 Amortization - 2015 Remand Refund	(2,362,228)	0	(2,362,228)	(2,362,228)	0	(2,362,228)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	501,006	859,936	1,360,942	371,922	627,022	998,944	129,084	232,914	361,998
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	3,327,612	14,600,257	17,927,869	1,141,653	10,641,976	11,783,629	2,185,959	3,958,281	6,144,240
	TOTAL ADMIN & GENERAL EXPENSES	6,950,693	39,077,866	46,028,559	3,887,395	28,489,825	32,377,220	3,063,298	10,588,041	13,651,339
	TOTAL EXPENSES BEFORE FIT	206,719,587	48,780,614	255,500,201	146,524,161	35,320,754	181,844,915	60,195,426	13,459,860	73,655,286
	NET OPERATING INCOME (LOSS) BEFORE FIT			47,154,985			30,323,643			16,831,342
G-FIT	FEDERAL INCOME TAX			(5,493,083)			(4,119,935)			(1,373,148)
G-FIT	DEFERRED FEDERAL INCOME TAX			9,150,305			6,145,092			3,005,213
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,176)			(1,008)			(168)
	GAS NET OPERATING INCOME (LOSS)			43,498,939			28,299,494			15,199,445

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers - AMA	100.000%	65.850%	34.150%
G-ALL	3	Direct Distribution Operating Expense	100.000%	74.043%	25.957%
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-495-12A</b>
For Twelve Months 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	91,411	543,116	634,527	91,411	396,013	487,424	0	147,103	147,103
4	495028	Deferred Exchange Reservation	5,156,250	0	5,156,250	3,422,053	0	3,422,053	1,734,197	0	1,734,197
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	5,102,986	0	5,102,986	3,958,689	0	3,958,689	1,144,297	0	1,144,297
4	495329	Amortization Res Decoupling Deferral	1,129,619	0	1,129,619	623,830	0	623,830	505,789	0	505,789
4	495338	Non-Res Decoupling Deferred Rev	1,814,602	0	1,814,602	1,449,820	0	1,449,820	364,782	0	364,782
4	495339	Amortization Non-Res Decoupling	(85,029)	0	(85,029)	(253,122)	0	(253,122)	168,093	0	168,093
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>13,209,839</b>	<b>543,116</b>	<b>13,752,955</b>	<b>9,292,681</b>	<b>396,013</b>	<b>9,688,694</b>	<b>3,917,158</b>	<b>147,103</b>	<b>4,064,261</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-804-12A</b>
For Twelve Months 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
6	804000	Gas Purchases	128,976,877	0	128,976,877	85,848,038	0	85,848,038	43,128,839	0	43,128,839
1	804001	Pipeline Demand Costs	26,754,983	0	26,754,983	18,410,104	0	18,410,104	8,344,879	0	8,344,879
1	804002	Transport Variable Charges	287,855	0	287,855	198,073	0	198,073	89,782	0	89,782
6	804010	Gas Costs - Fixed Hedge	(104,890)	0	(104,890)	(73,373)	0	(73,373)	(31,517)	0	(31,517)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	357,321	0	357,321	237,918	0	237,918	119,403	0	119,403
6	804018	Merchandise Processing Fee	108,951	0	108,951	72,132	0	72,132	36,819	0	36,819
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	(13,053,149)	0	(13,053,149)	(8,692,092)	0	(8,692,092)	(4,361,057)	0	(4,361,057)
6	804700	Gas Costs - Offsystem Bookout	206,367	0	206,367	138,552	0	138,552	67,815	0	67,815
6	804711	Gas Costs - Offsystem Bookout Offset	(206,367)	0	(206,367)	(138,552)	0	(138,552)	(67,815)	0	(67,815)
6	804730	Gas Costs - Intracompany LDC Gas	15,612,084	0	15,612,084	10,342,820	0	10,342,820	5,269,264	0	5,269,264
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(3,817,459)	0	(3,817,459)	(1,002,187)	0	(1,002,187)	(2,815,272)	0	(2,815,272)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(10,493,257)	0	(10,493,257)	(7,363,752)	0	(7,363,752)	(3,129,505)	0	(3,129,505)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>144,629,316</b>	<b>0</b>	<b>144,629,316</b>	<b>97,977,681</b>	<b>0</b>	<b>97,977,681</b>	<b>46,651,635</b>	<b>0</b>	<b>46,651,635</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	6	Actual Therms Purchased	100.000%	67.304%	32.696%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months 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	151,740	48,325	200,065	94,167	31,822	125,989	57,573	16,503	74,076
99	908600	Public Purpose Tariff Rider Expense Offset	9,986,795	0	9,986,795	8,558,684	0	8,558,684	1,428,111	0	1,428,111
99	908610	Limited Income Tax Refund Program	83,429	0	83,429	83,429	0	83,429	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(124,689)	0	(124,689)	(105,369)	0	(105,369)	(19,320)	0	(19,320)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,097,275	48,325	10,145,600	8,630,911	31,822	8,662,733	1,466,364	16,503	1,482,867

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.850%	34.150%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months 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	633,456,731	448,972,934	184,483,797
	Interest Deduction for FIT Calculation	16,424,733	11,637,378	4,787,355
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12A</b>
For Twelve Months 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	302,655,186	212,168,558	90,486,628
G-OPS	Operating & Maintenance Expense	197,935,118	139,882,664	58,052,454
G-OPS	Book Deprec/Amort and Reg Amortizations	38,193,362	25,730,408	12,462,954
G-OTX	Taxes Other than FIT	19,371,721	16,231,843	3,139,878
	Net Operating Income Before FIT	47,154,985	30,323,643	16,831,342
G-INT	Less: Interest Expense	16,424,733	11,637,378	4,787,355
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,981)	0	(4,981)
G-SCM	Schedule M Adjustments	(56,882,809)	(38,305,003)	(18,577,806)
	Taxable Net Operating Income	(26,157,538)	(19,618,738)	(6,538,800)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,493,083)	(4,119,935)	(1,373,148)
G-DTE	Deferred FIT	9,150,305	6,145,092	3,005,213
99	411400 Amortized Investment Tax Credit	(1,176)	(1,008)	(168)
	Total FIT/Deferred FIT & ITC	3,656,046	2,024,149	1,631,897
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
For Twelve Months Ended October 31, 2021  
Average of Monthly Averages Basis

Report ID:  
**G-SCM-12A**

**AVISTA UTILITIES**

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	23,550,872	14,297,374	37,848,246	16,938,952	10,393,700	27,332,652	6,611,920	3,903,674	10,515,594
12	997001	Contributions In Aid of Construction	0	800,075	800,075	0	566,725	566,725	0	233,350	233,350
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	550,670	550,670	0	390,062	390,062	0	160,608	160,608
99	997010	Deferred Gas Credit and Refunds	(14,310,716)	281,250	(14,029,466)	(8,365,939)	199,221	(8,166,718)	(5,944,777)	82,029	(5,862,748)
12	997016	Redemption Expense Amortization	0	100,539	100,539	0	71,216	71,216	0	29,323	29,323
99	997018	DSM Tariff Rider	(1,779,528)	(4,940)	(1,784,468)	(652,093)	(3,499)	(655,592)	(1,127,435)	(1,441)	(1,128,876)
12	997020	FAS87 Current Pension Accrual	0	(2,223,010)	(2,223,010)	0	(1,574,647)	(1,574,647)	0	(648,363)	(648,363)
12	997027	Customer Uncollectibles	568,909	(1,150,653)	(581,744)	714,366	(815,054)	(100,688)	(145,457)	(335,599)	(481,056)
99	997031	Decoupling Mechanism	(7,962,178)	0	(7,962,178)	(5,779,217)	0	(5,779,217)	(2,182,961)	0	(2,182,961)
12	997032	Interest Rate Swaps	0	(2,655,993)	(2,655,993)	0	(1,881,346)	(1,881,346)	0	(774,647)	(774,647)
12	997035	Leases	0	6,457	6,457	0	4,708	4,708	0	1,749	1,749
12	997048	AFUDC	0	(279,806)	(279,806)	0	(198,198)	(198,198)	0	(81,608)	(81,608)
12	997049	Tax Depreciation	0	(27,352,922)	(27,352,922)	0	(19,375,169)	(19,375,169)	0	(7,977,753)	(7,977,753)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	241,475	0	241,475	260,795	0	260,795	(19,320)	0	(19,320)
12	997080	Book Transportation Depreciation	0	2,700,994	2,700,994	0	1,913,222	1,913,222	0	787,772	787,772
12	997081	Deferred Compensation	0	109,351	109,351	0	77,458	77,458	0	31,893	31,893
4	997082	Meal Disallowances	0	31,482	31,482	0	22,955	22,955	0	8,527	8,527
12	997083	Paid Time Off	0	223,281	223,281	0	158,159	158,159	0	65,122	65,122
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	(19,466,667)	(19,466,667)	0	(13,789,019)	(13,789,019)	0	(5,677,648)	(5,677,648)
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	(2,668,030)	0	(2,668,030)	(2,668,030)	0	(2,668,030)	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	539,117	0	539,117	512,728	0	512,728	26,389	0	26,389
12	997111	Capitalized Transportation	0	(36,331)	(36,331)	0	(25,735)	(25,735)	0	(10,596)	(10,596)
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	147,018	147,018	0	104,139	104,139	0	42,879	42,879
12	997115	AFUDC Equity DFIR Deferral	42,834	0	42,834	(28,855)	0	(28,855)	71,689	0	71,689
12	997118	Depreciation Study Deferral	355,640	0	355,640	0	0	0	355,640	0	355,640
12	997119	AFUDC Tax CPI	0	1,533,216	1,533,216	0	1,086,038	1,086,038	0	447,178	447,178
12	997120	Transportation Tax Disallowance	0	37,214	37,214	0	26,360	26,360	0	10,854	10,854
12	997125	COVID-19	2,007,709	0	2,007,709	580,142	0	580,142	1,427,567	0	1,427,567
12	997126	Prepaid Expenses	0	(346,729)	(346,729)	0	(245,602)	(245,602)	0	(101,127)	(101,127)
12	997127	CARES Act SS Deferral	0	932,666	932,666	0	660,645	660,645	0	272,021	272,021
12	997128	Meters Expensed	0	(17,723,678)	(17,723,678)	0	(12,554,390)	(12,554,390)	0	(5,169,288)	(5,169,288)
12	997129	Mixed Service Costs (IDD#5)	0	(10,114,414)	(10,114,414)	0	(7,164,444)	(7,164,444)	0	(2,949,970)	(2,949,970)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>2,720,747</b>	<b>(59,603,556)</b>	<b>(56,882,809)</b>	<b>3,647,492</b>	<b>(41,952,495)</b>	<b>(38,305,003)</b>	<b>(926,745)</b>	<b>(17,651,061)</b>	<b>(18,577,806)</b>

**ALLOCATION RATIOS:**

G-ALL	1	Contract System Demand	100.000%	68.810%	31.190%
G-ALL	2	Number of Customers - AMA	100.000%	65.850%	34.150%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.304%	32.696%
G-ALL	11	Book Depreciation	100.000%	71.187%	28.813%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.834%	29.166%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended October 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	7,385,953	5,231,766	2,154,187
99	410100	Deferred Federal Income Tax Exp	4,385,357	3,017,675	1,367,682
		<b>SUBTOTAL</b>	<b>11,771,310</b>	<b>8,249,441</b>	<b>3,521,869</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,323,298)	(1,645,685)	(677,613)
99	411100	Deferred Federal Income Tax Exp	(496,790)	(555,373)	58,583
		<b>SUBTOTAL</b>	<b>(2,820,088)</b>	<b>(2,201,058)</b>	<b>(619,030)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	199,083	96,709	102,374
		<b>SUBTOTAL</b>	<b>199,083</b>	<b>96,709</b>	<b>102,374</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>9,150,305</b>	<b>6,145,092</b>	<b>3,005,213</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.834%	29.166%
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-12A</b>
For Twelve Months 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	267,162	267,162	0	183,834	183,834	0	83,328	83,328
		TOTAL UNDERGROUND STORAGE TAX	0	267,162	267,162	0	183,834	183,834	0	83,328	83,328
		DISTRIBUTION									
99	408110	State Excise Tax	6,169,037	0	6,169,037	6,169,037	0	6,169,037	0	0	0
99	408120	Municipal Occupation & License Tax	6,750,102	0	6,750,102	5,593,593	0	5,593,593	1,156,509	0	1,156,509
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	4,829,347	0	4,829,347	3,286,362	0	3,286,362	1,542,985	0	1,542,985
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	(4,985)	0	(4,985)	0	0	0	(4,985)	0	(4,985)
		TOTAL DISTRIBUTION TAX	17,743,617	0	17,743,617	15,049,065	0	15,049,065	2,694,552	0	2,694,552
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	501,006	859,936	1,360,942	371,922	627,022	998,944	129,084	232,914	361,998
		TOTAL A&G TAX	501,006	859,936	1,360,942	371,922	627,022	998,944	129,084	232,914	361,998
		TOTAL TAXES OTHER THAN FIT	18,244,623	1,127,098	19,371,721	15,420,987	810,856	16,231,843	2,823,636	316,242	3,139,878

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
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**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
 For Twelve Months Ended October 31, 2021  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
4	303000	Misc Intangible Plant (303000)	1,794,115	1,331,981	3,126,096	1,022,056	971,214	1,993,270	772,059	360,767	1,132,826
4	3031XX	Misc Intangible IT Plant (3031XX)	4,221,811	57,893,972	62,115,783	4,222,028	42,213,390	46,435,418	(217)	15,680,582	15,680,365
<b>TOTAL INTANGIBLE PLANT</b>			<b>6,015,926</b>	<b>59,225,953</b>	<b>65,241,879</b>	<b>5,244,084</b>	<b>43,184,604</b>	<b>48,428,688</b>	<b>771,842</b>	<b>16,041,349</b>	<b>16,813,191</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
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	2,169,059	2,169,059	0	1,492,529	1,492,529	0	676,530	676,530
1	352XXX	Wells	0	22,807,130	22,807,130	0	15,693,586	15,693,586	0	7,113,544	7,113,544
1	353000	Lines	0	2,059,571	2,059,571	0	1,417,191	1,417,191	0	642,380	642,380
1	354000	Compressor Station Equipment	0	14,684,808	14,684,808	0	10,104,616	10,104,616	0	4,580,192	4,580,192
1	355000	Measuring & Regulating Equipment	0	1,293,610	1,293,610	0	890,133	890,133	0	403,477	403,477
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,307,281	2,307,281	0	1,587,640	1,587,640	0	719,641	719,641
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>47,158,605</b>	<b>47,158,605</b>	<b>0</b>	<b>32,483,196</b>	<b>32,483,196</b>	<b>0</b>	<b>14,675,409</b>	<b>14,675,409</b>
<b>DISTRIBUTION PLANT:</b>											
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	620,992	0	620,992	483,525	0	483,525	137,467	0	137,467
6	375000	Structures & Improvements	1,503,439	0	1,503,439	858,025	0	858,025	645,414	0	645,414
6	376000	Mains	416,807,832	2,518,102	419,325,934	276,836,176	1,694,783	278,530,959	139,971,656	823,319	140,794,975
6	378000	Measuring & Reg Station Equip-General	6,928,510	0	6,928,510	4,438,371	0	4,438,371	2,490,139	0	2,490,139
6	379000	Measuring & Reg Station Equip-City Gate	6,403,295	0	6,403,295	1,871,780	0	1,871,780	4,531,515	0	4,531,515
6	380000	Services	303,748,334	0	303,748,334	208,461,290	0	208,461,290	95,287,044	0	95,287,044
6	381XXX	Meters	108,191,667	0	108,191,667	76,571,805	0	76,571,805	31,619,862	0	31,619,862
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,963,606	0	3,963,606	2,936,671	0	2,936,671	1,026,935	0	1,026,935
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>848,256,270</b>	<b>2,518,102</b>	<b>850,774,372</b>	<b>572,521,568</b>	<b>1,694,783</b>	<b>574,216,351</b>	<b>275,734,702</b>	<b>823,319</b>	<b>276,558,021</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	3,375,255	2,619,309	5,994,564	3,275,642	1,909,869	5,185,511	99,613	709,440	809,053
4	390XXX	Structures & Improvements	30,455,609	28,982,511	59,438,120	28,704,346	21,132,598	49,836,944	1,751,263	7,849,913	9,601,176
4	391XXX	Office Furniture & Equipment	1,442,398	16,448,543	17,890,941	1,438,875	11,993,455	13,432,330	3,523	4,455,088	4,458,611
4	392XXX	Transportation Equipment	13,420,097	4,948,297	18,368,394	10,330,758	3,608,051	13,938,809	3,089,339	1,340,246	4,429,585
4	393000	Stores Equipment	279,133	1,038,548	1,317,681	223,617	757,257	980,874	55,516	281,291	336,807
4	394000	Tools, Shop & Garage Equipment	2,876,674	7,235,469	10,112,143	2,325,189	5,275,742	7,600,931	551,485	1,959,727	2,511,212
4	395XXX	Laboratory Equipment	99,666	552,305	651,971	99,666	402,713	502,379	0	149,592	149,592
4	396XXX	Power Operated Equipment	3,692,297	1,070,883	4,763,180	2,677,553	780,834	3,458,387	1,014,744	290,049	1,304,793
4	397XXX	Communications Equipment	4,706,847	16,469,497	21,176,344	3,513,758	12,008,734	15,522,492	1,193,089	4,460,763	5,653,852
4	398000	Miscellaneous Equipment	1,953	141,880	143,833	0	103,452	103,452	1,953	38,428	40,381
<b>TOTAL GENERAL PLANT</b>			<b>60,349,929</b>	<b>79,507,242</b>	<b>139,857,171</b>	<b>52,589,404</b>	<b>57,972,705</b>	<b>110,562,109</b>	<b>7,760,525</b>	<b>21,534,537</b>	<b>29,295,062</b>

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	914,622,125	188,409,902	1,103,032,027	630,355,056	135,335,288	765,690,344	284,267,069	53,074,614	337,341,683
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,022,821)	(18,022,821)	0	(12,401,503)	(12,401,503)	0	(5,621,318)	(5,621,318)
G-ADEP		Distribution Plant	(252,526,836)	(1,927,604)	(254,454,440)	(160,946,226)	(1,297,355)	(162,243,581)	(91,580,610)	(630,249)	(92,210,859)
G-ADEP		General Plant	(17,014,854)	(25,032,151)	(42,047,005)	(13,092,161)	(18,252,194)	(31,344,355)	(3,922,693)	(6,779,957)	(10,702,650)
		TOTAL ACCUMULATED DEPRECIATION	(269,541,690)	(44,982,576)	(314,524,266)	(174,038,387)	(31,951,052)	(205,989,439)	(95,503,303)	(13,031,524)	(108,534,827)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(408,997)	(928,918)	(1,337,915)	(274,052)	(677,320)	(951,372)	(134,945)	(251,598)	(386,543)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,166,611)	(25,567,235)	(27,733,846)	(2,166,651)	(18,642,349)	(20,809,000)	40	(6,924,886)	(6,924,846)
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	(2,575,608)	(26,496,153)	(29,071,761)	(2,440,703)	(19,319,669)	(21,760,372)	(134,905)	(7,176,484)	(7,311,389)
		TOTAL ACCUMULATED DEPR/AMORT	(272,117,298)	(71,478,729)	(343,596,027)	(176,479,090)	(51,270,721)	(227,749,811)	(95,638,208)	(20,208,008)	(115,846,216)
		NET GAS UTILITY PLANT before DFIT	642,504,827	116,931,173	759,436,000	453,875,966	84,064,567	537,940,533	188,628,861	32,866,606	221,495,467
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(117,187,815)	(117,187,815)	0	(83,008,817)	(83,008,817)	0	(34,178,998)	(34,178,998)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,398,303)	(17,398,303)	0	(12,681,990)	(12,681,990)	0	(4,716,313)	(4,716,313)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(686,814)	(686,814)	0	(500,790)	(500,790)	0	(186,024)	(186,024)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	37,652	37,652)	0	27,454	27,454)	0	10,198	10,198)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(298,084)	(298,084)	0	(211,145)	(211,145)	0	(86,939)	(86,939)
		TOTAL ACCUMULATED DFIT	0	(135,533,364)	(135,533,364)	0	(96,375,288)	(96,375,288)	0	(39,158,076)	(39,158,076)
		NET GAS UTILITY PLANT	642,504,827	(18,602,191)	623,902,636	453,875,966	(12,310,721)	441,565,245	188,628,861	(6,291,470)	182,337,391

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%	67.304%	32.696%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.834%	29.166%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months 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	642,504,827	(18,602,191)	623,902,636	453,875,966	(12,310,721)	441,565,245	188,628,861	(6,291,470)	182,337,391
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(4,075,283)	0	(4,075,283)	(4,075,283)	0	(4,075,283)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,380,709	2,597,055	3,977,764	965,001	1,893,643	2,858,644	415,708	703,412	1,119,120
4	182318	Accumulated Amortization - AFUDC	(220,149)	(532,080)	(752,229)	(152,344)	(387,817)	(540,161)	(67,805)	(144,263)	(212,068)
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	11,943,106	11,943,106	0	8,218,051	8,218,051	0	3,725,055	3,725,055
1	164115	Gas Inventory--Clay Basin	0	57,464	57,464	0	41,900	41,900	0	15,564	15,564
4	252000	Customer Advances	0	10	10	0	7	7	0	3	3
99	254393	Regulatory Liability-Customer Tax Credit	(21,708,914)	0	(21,708,914)	(15,196,570)	0	(15,196,570)	(6,512,344)	0	(6,512,344)
99	190393	ADFIT-Customer Tax Credit	4,558,872	0	4,558,872	3,191,280	0	3,191,280	1,367,592	0	1,367,592
99	235199	Customer Deposits	(115,608)	0	(115,608)	(115,608)	0	(115,608)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	7,886,124	0	7,886,124	7,886,124	0	7,886,124	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,656,086)	0	(1,656,086)	(1,656,086)	0	(1,656,086)	0	0	0
C-WKC		Working Capital	3,707,811	0	3,707,811	2,851,846	0	2,851,846	855,965	0	855,965
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(10,242,524)	19,796,619	9,554,095	(6,301,640)	13,709,329	7,407,689	(3,940,884)	6,087,290	2,146,406
		NET RATE BASE	632,262,303	1,194,428	633,456,731	447,574,326	1,398,608	448,972,934	184,687,977	(204,180)	184,483,797

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months 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
<b>Electric Production</b>													
Steam (ED-AN)	3,207,656	3,207,656											
Steam (ED-ID)	4,350,832	4,350,832											
Steam (ED-WA)	11,589,564	11,589,564											
Hydro (ED-AN)	14,560,052	14,560,052											
Other (ED-AN)	10,539,164	10,539,164											
<b>Total Electric Production</b>	<b>44,247,268</b>	<b>44,247,268</b>											
<b>Electric Transmission</b>													
ED-AN	17,266,342	17,266,342											
ED-ID	873,679	873,679											
ED-WA	514,404	514,404											
<b>Total Electric Transmission</b>	<b>18,654,425</b>	<b>18,654,425</b>											
<b>Electric Distribution</b>													
ED-AN	85,433	85,433											
ED-ID	18,100,631	18,100,631											
ED-WA	34,651,801	34,651,801											
<b>Total Electric Distribution</b>	<b>52,837,865</b>	<b>52,837,865</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	682,318		682,318		682,318	682,318		469,503	469,503		212,815	212,815	
GD-OR	121,538			121,538									
<b>Total Gas Underground Storage</b>	<b>803,856</b>		<b>682,318</b>	<b>121,538</b>	<b>682,318</b>	<b>682,318</b>		<b>469,503</b>	<b>469,503</b>		<b>212,815</b>	<b>212,815</b>	
<b>Gas Distribution</b>													
6 GD-AN	57,405		57,405			57,405		38,636	38,636		18,769	18,769	
GD-ID	6,449,128		6,449,128		6,449,128	6,449,128				6,449,128		6,449,128	
GD-WA	14,437,584		14,437,584		14,437,584	14,437,584	14,437,584		14,437,584				
GD-OR	9,662,682			9,662,682									
<b>Total Gas Distribution</b>	<b>30,606,799</b>		<b>20,944,117</b>	<b>9,662,682</b>	<b>20,886,712</b>	<b>57,405</b>	<b>20,944,117</b>	<b>14,437,584</b>	<b>38,636</b>	<b>14,476,220</b>	<b>6,449,128</b>	<b>18,769</b>	<b>6,467,897</b>
<b>General Plant</b>													
ED-AN	2,869,941	2,869,941											
ED-ID	496,131	496,131											
ED-WA	1,032,018	1,032,018											
7,4 CD-AA	22,275,286	15,592,255	4,609,870	2,073,161	4,609,870	4,609,870		3,361,287	3,361,287		1,248,583	1,248,583	
9,4 CD-AN	630,468	486,828	143,640		143,640	143,640		104,735	104,735		38,905	38,905	
9 CD-ID	475,391	367,083	108,308		108,308	108,308				108,308		108,308	
9 CD-WA	2,272,415	1,754,691	517,724		517,724	517,724	517,724		517,724				
8,4 GD-AA	371,854		255,958	115,896	255,958	255,958		186,632	186,632		69,326	69,326	
4 GD-AN	31,556		31,556		31,556	31,556		23,009	23,009		8,547	8,547	
GD-ID	39,766		39,766		39,766	39,766				39,766		39,766	
GD-WA	1,105,922		1,105,922		1,105,922	1,105,922	1,105,922		1,105,922				
GD-OR	208,721			208,721									
<b>Total General Plant</b>	<b>31,809,469</b>	<b>22,598,947</b>	<b>6,812,744</b>	<b>2,397,778</b>	<b>1,771,720</b>	<b>5,041,024</b>	<b>6,812,744</b>	<b>1,623,646</b>	<b>3,675,663</b>	<b>5,299,309</b>	<b>148,074</b>	<b>1,365,361</b>	<b>1,513,435</b>
<b>Total Depreciation Expense</b>	<b>178,959,682</b>	<b>138,338,505</b>	<b>28,439,179</b>	<b>12,181,998</b>	<b>22,658,432</b>	<b>5,780,747</b>	<b>28,439,179</b>	<b>16,061,230</b>	<b>4,183,802</b>	<b>20,245,032</b>	<b>6,597,202</b>	<b>1,596,945</b>	<b>8,194,147</b>

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		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	67.304%	32.696%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12A</b>
For Twelve Months 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
<b>Production/Transmission</b>													
Franchises (302000) ED-AN	911,560	911,560											
Misc Intangible Plt (303000) ED-AN	249,206	249,206											
<b>Total Production/Transmission</b>	<b>1,160,766</b>	<b>1,160,766</b>											
<b>Distribution</b>													
Franchises (302000) ED-WA	110,783	110,783											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
<b>Total Distribution</b>	<b>116,649</b>	<b>116,649</b>											
<b>General Plant - 303000</b>													
7,4 CD-AA	414,918	290,435	85,867	38,616		85,867	85,867		62,610	62,610		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	14,725		14,725		14,725		14,725				14,725		14,725
GD-WA	24,844		24,844		24,844		24,844	24,844		24,844			
GD-OR	7,573			7,573									
<b>Total General Plant - 303000</b>	<b>471,789</b>	<b>297,948</b>	<b>127,652</b>	<b>46,189</b>	<b>39,569</b>	<b>88,083</b>	<b>127,652</b>	<b>24,844</b>	<b>64,226</b>	<b>89,070</b>	<b>14,725</b>	<b>23,857</b>	<b>38,582</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4 CD-AA	40,291,731	28,203,406	8,338,374	3,749,951		8,338,374	8,338,374		6,079,925	6,079,925		2,258,449	2,258,449
9,4 CD-AN	142,530	110,058	32,472			32,472	32,472		23,677	23,677		8,795	8,795
9,4 CD-ID	(27)	(21)	(6)		(6)		(6)				(6)		(6)
9,4 CD-WA	3,743,480	2,890,603	852,877		852,877		852,877	852,877		852,877			0
ED-AN	3,996,214	3,996,214											
ED-ID	(27)	(27)											
ED-WA	676,228	676,228											
8,4 GD-AA	83,822		57,697	26,125		57,697	57,697		42,070	42,070		15,627	15,627
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>48,933,951</b>	<b>35,876,461</b>	<b>9,281,414</b>	<b>3,776,076</b>	<b>852,871</b>	<b>8,428,543</b>	<b>9,281,414</b>	<b>852,877</b>	<b>6,145,672</b>	<b>6,998,549</b>	<b>(6)</b>	<b>2,282,871</b>	<b>2,282,865</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>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	425,258	425,258											
GD-OR	0			0									
<b>Total General Plant- 390200, 396200</b>	<b>425,258</b>	<b>425,258</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 Amortization Expense</b>	<b>51,108,413</b>	<b>37,877,082</b>	<b>9,409,066</b>	<b>3,822,265</b>	<b>892,440</b>	<b>8,516,626</b>	<b>9,409,066</b>	<b>877,721</b>	<b>6,209,898</b>	<b>7,087,619</b>	<b>14,719</b>	<b>2,306,728</b>	<b>2,321,447</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	68.810%	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%			

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months 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	
<b>Electric Production</b>														
Steam (ED-AN)	(73,321,141)	(73,321,141)												
Steam (ED-ID)	(90,863,168)	(90,863,168)												
Steam (ED-WA)	(171,134,393)	(171,134,393)												
Hydro (ED-AN)	(163,350,584)	(163,350,584)												
Other (ED-AN)	(152,381,909)	(152,381,909)												
<b>Total Electric Production</b>	<b>(651,051,195)</b>	<b>(651,051,195)</b>												
<b>Electric Transmission</b>														
ED-AN	(218,561,220)	(218,561,220)												
ED-ID	(9,909,534)	(9,909,534)												
ED-WA	(15,889,035)	(15,889,035)												
<b>Total Electric Transmission</b>	<b>(244,359,789)</b>	<b>(244,359,789)</b>												
<b>Electric Distribution</b>														
ED-AN	(353,649)	(353,649)												
ED-ID	(251,356,977)	(251,356,977)												
ED-WA	(386,465,237)	(386,465,237)												
<b>Total Electric Distribution</b>	<b>(638,175,863)</b>	<b>(638,175,863)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(18,022,821)		(18,022,821)			(18,022,821)	(18,022,821)		(12,401,503)	(12,401,503)		(5,621,318)	(5,621,318)	
GD-OR	(1,435,584)			(1,435,584)										
<b>Total Gas Underground Storage</b>	<b>(19,458,405)</b>		<b>(18,022,821)</b>	<b>(1,435,584)</b>		<b>(18,022,821)</b>	<b>(18,022,821)</b>		<b>(12,401,503)</b>	<b>(12,401,503)</b>		<b>(5,621,318)</b>	<b>(5,621,318)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,927,604)		(1,927,604)			(1,927,604)	(1,927,604)		(1,297,355)	(1,297,355)		(630,249)	(630,249)	
GD-ID	(91,580,610)		(91,580,610)			(91,580,610)	(91,580,610)				(91,580,610)		(91,580,610)	
GD-WA	(160,946,226)		(160,946,226)			(160,946,226)	(160,946,226)	(160,946,226)		(160,946,226)				
GD-OR	(127,027,887)			(127,027,887)										
<b>Total Gas Distribution</b>	<b>(381,482,327)</b>		<b>(254,454,440)</b>	<b>(127,027,887)</b>		<b>(252,526,836)</b>	<b>(1,927,604)</b>	<b>(254,454,440)</b>	<b>(160,946,226)</b>	<b>(1,297,355)</b>	<b>(162,243,581)</b>	<b>(91,580,610)</b>	<b>(630,249)</b>	<b>(92,210,859)</b>
<b>General Plant</b>														
ED-AN	(36,515,368)	(36,515,368)												
ED-ID	(12,167,770)	(12,167,770)												
ED-WA	(22,499,635)	(22,499,635)												
7.4 CD-AA	(87,456,373)	(61,217,712)	(18,099,096)	(8,139,565)		(18,099,096)	(18,099,096)		(13,196,956)	(13,196,956)		(4,902,140)	(4,902,140)	
9.4 CD-AN	(7,902,920)	(6,102,398)	(1,800,522)			(1,800,522)	(1,800,522)		(1,312,851)	(1,312,851)		(487,671)	(487,671)	
9 CD-ID	(6,835,062)	(5,277,830)	(1,557,232)			(1,557,232)	(1,557,232)				(1,557,232)		(1,557,232)	
9 CD-WA	(8,428,210)	(6,508,011)	(1,920,199)			(1,920,199)	(1,920,199)	(1,920,199)		(1,920,199)				
8.4 GD-AA	(2,089,442)		(1,438,225)	(651,217)		(1,438,225)	(1,438,225)		(1,048,682)	(1,048,682)		(389,543)	(389,543)	
4 GD-AN	(3,694,308)		(3,694,308)			(3,694,308)	(3,694,308)		(2,693,705)	(2,693,705)		(1,000,603)	(1,000,603)	
GD-ID	(2,365,461)		(2,365,461)			(2,365,461)	(2,365,461)				(2,365,461)		(2,365,461)	
GD-WA	(11,171,962)		(11,171,962)			(11,171,962)	(11,171,962)	(11,171,962)		(11,171,962)				
GD-OR	(5,294,694)			(5,294,694)										
<b>Total General Plant</b>	<b>(206,421,205)</b>	<b>(150,288,724)</b>	<b>(42,047,005)</b>	<b>(14,085,476)</b>		<b>(17,014,854)</b>	<b>(25,032,151)</b>	<b>(42,047,005)</b>	<b>(13,092,161)</b>	<b>(18,252,194)</b>	<b>(31,344,355)</b>	<b>(3,922,693)</b>	<b>(6,779,957)</b>	<b>(10,702,650)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,140,948,784)</b>	<b>(1,683,875,571)</b>	<b>(314,524,266)</b>	<b>(142,548,947)</b>		<b>(269,541,690)</b>	<b>(44,982,576)</b>	<b>(314,524,266)</b>	<b>(174,038,387)</b>	<b>(31,951,052)</b>	<b>(205,989,439)</b>	<b>(95,503,303)</b>	<b>(13,031,524)</b>	<b>(108,534,827)</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	68.810%	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	67.304%	32.696%

RESULTS OF OPERATIONS
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Twelve Months Ended October 31, 2021
Average of Monthly Averages Basis

Report ID:
<b>G-AAMT-12A</b>

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	(14,121,088)	(14,121,088)											
Misc Intangible Plt (303000)	ED-AN	(2,384,710)	(2,384,710)											
<b>Total Production/Transmission</b>		<b>(16,505,798)</b>	<b>(16,505,798)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(249,821)	(249,821)											
Misc Intangible Plt (303000)	ED-WA	(56,361)	(56,361)											
<b>Total Distribution</b>		<b>(306,182)</b>	<b>(306,182)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,346,373)	(3,042,374)	(899,482)	(404,517)		(899,482)	(899,482)		(655,857)	(655,857)		(243,625)	(243,625)
9,4	CD-AN	(129,199)	(99,763)	(29,436)			(29,436)	(29,436)		(21,463)	(21,463)		(7,973)	(7,973)
	GD-ID	(134,945)		(134,945)			(134,945)	(134,945)					(134,945)	(134,945)
	GD-WA	(274,052)		(274,052)			(274,052)	(274,052)	(274,052)		(274,052)			
	GD-OR	(112,119)			(112,119)									
<b>Total General Plant - 303000</b>		<b>(4,996,688)</b>	<b>(3,142,137)</b>	<b>(1,337,915)</b>	<b>(516,636)</b>		<b>(408,997)</b>	<b>(928,918)</b>	<b>(1,337,915)</b>	<b>(274,052)</b>	<b>(677,320)</b>	<b>(951,372)</b>	<b>(134,945)</b>	<b>(251,598)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(122,877,406)	(86,011,727)	(25,429,479)	(11,436,200)		(25,429,479)	(25,429,479)		(18,541,904)	(18,541,904)		(6,887,575)	(6,887,575)
9,4	CD-AN	(258,477)	(199,588)	(58,889)			(58,889)	(58,889)		(42,939)	(42,939)		(15,950)	(15,950)
9	CD-ID	176	136	40			28	28		(12)	(12)		40	40
9	CD-WA	(9,509,892)	(7,343,253)	(2,166,639)			(2,166,639)	(2,166,639)	(2,166,639)		(2,166,639)		0	0
	ED-AN	(8,997,004)	(8,997,004)											
	ED-ID	174	174											
	ED-WA	(257,703)	(257,703)											
8,4	GD-AA	(114,577)		(78,867)	(35,710)		(78,867)	(78,867)		(57,506)	(57,506)		(21,361)	(21,361)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(142,014,709)</b>	<b>(102,808,965)</b>	<b>(27,733,834)</b>	<b>(11,471,910)</b>		<b>(2,166,611)</b>	<b>(25,567,235)</b>	<b>(27,733,846)</b>	<b>(2,166,651)</b>	<b>(18,642,349)</b>	<b>(20,809,000)</b>	<b>40</b>	<b>(6,924,886)</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	0
4	ED-AN	(459,872)	(459,872)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(459,872)</b>	<b>(459,872)</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>(164,283,249)</b>	<b>(123,222,954)</b>	<b>(29,071,749)</b>	<b>(11,988,546)</b>		<b>(2,575,608)</b>	<b>(26,496,153)</b>	<b>(29,071,761)</b>	<b>(2,440,703)</b>	<b>(19,319,669)</b>	<b>(21,760,372)</b>	<b>(134,905)</b>	<b>(7,176,484)</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	68.810%	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%			



<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	680,776	122,293	362,279	196,204	680,776	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	845,214	0	0	0	0	0	0	0	0	845,214	0	845,214	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,924,166	0	0	8,346,678	8,346,678	0	0	2,467,706	2,467,706	0	1,109,782	1,109,782	
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	
		<b>TOTAL ACCOUNT</b>	<b>18,513,940</b>	<b>807,791</b>	<b>699,891</b>	<b>9,056,699</b>	<b>10,564,381</b>	<b>3,275,642</b>	<b>99,613</b>	<b>2,619,308</b>	<b>5,994,563</b>	<b>845,214</b>	<b>1,109,782</b>	<b>1,954,996</b>	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	12,793,546	3,232,304	2,734,491	6,826,751	12,793,546	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,936,493	0	0	0	0	25,936,493	0	0	0	25,936,493	0	0	
99		GD-OR / AS	4,003,365	0	0	0	0	0	0	0	0	4,003,365	0	4,003,365	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,016,471	0	0	89,608,969	89,608,969	0	0	26,493,009	26,493,009	0	11,914,493	11,914,493	
9		CD-WA / ID / AN	30,762,492	9,380,913	5,935,447	8,437,514	23,753,874	2,767,853	1,751,263	2,489,502	7,008,618	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>201,512,367</b>	<b>12,613,217</b>	<b>8,669,938</b>	<b>104,873,234</b>	<b>126,156,389</b>	<b>28,704,346</b>	<b>1,751,263</b>	<b>28,982,511</b>	<b>59,438,120</b>	<b>4,003,365</b>	<b>11,914,493</b>	<b>15,917,858</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,668,820	171,481	7,798	1,489,541	1,668,820	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	139,110	0	0	0	0	139,110	0	0	0	139,110	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	319,173	0	0	0	0	0	0	219,696	219,696	0	99,477	99,477	
7		CD-AA	78,047,543	0	0	54,631,719	54,631,719	0	0	16,151,939	16,151,939	0	7,263,885	7,263,885	
9		CD-WA / ID / AN	6,058,005	4,405,211	11,939	260,659	4,677,809	1,299,765	3,523	76,908	1,380,196	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>86,244,760</b>	<b>4,576,692</b>	<b>19,737</b>	<b>56,381,919</b>	<b>60,978,348</b>	<b>1,438,875</b>	<b>3,523</b>	<b>16,448,543</b>	<b>17,890,941</b>	<b>12,109</b>	<b>7,363,362</b>	<b>7,375,471</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	54,029,137	24,054,510	10,588,182	19,386,445	54,029,137	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,121,310	0	0	0	0	9,825,043	2,854,512	2,441,755	15,121,310	0	0	0	
99		GD-OR / AS	4,488,415	0	0	0	0	0	0	0	0	4,488,415	0	4,488,415	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,513,217	0	0	5,259,102	5,259,102	0	0	1,554,860	1,554,860	0	699,255	699,255	
9		CD-WA / ID / AN	7,133,947	1,713,987	795,883	2,998,749	5,508,619	505,715	234,827	884,786	1,625,328	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>88,383,213</b>	<b>25,768,497</b>	<b>11,384,065</b>	<b>27,644,296</b>	<b>64,796,858</b>	<b>10,330,758</b>	<b>3,089,339</b>	<b>4,948,298</b>	<b>18,368,395</b>	<b>4,488,415</b>	<b>729,545</b>	<b>5,217,960</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
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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	416,706	17,169	0	399,537	416,706	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	136,834	0	0	0	0	136,834	0	0	136,834	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	5,740	0	0	4,018	4,018	0	0	1,188	1,188	0	534	534	
9		CD-WA / ID / AN	5,177,804	294,129	188,158	3,515,858	3,998,145	86,783	55,516	1,037,360	1,179,659	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,757,876</b>	<b>311,298</b>	<b>188,158</b>	<b>3,919,413</b>	<b>4,418,869</b>	<b>223,617</b>	<b>55,516</b>	<b>1,038,548</b>	<b>1,317,681</b>	<b>20,792</b>	<b>534</b>	<b>21,326</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,827,920	911,806	255,114	5,661,000	6,827,920	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,153,543	0	0	0	0	2,321,295	330,355	501,893	3,153,543	0	0	0	
99		GD-OR / AS	914,198	0	0	0	0	0	0	0	0	914,198	0	914,198	
8		GD-AA	5,418,234	0	0	0	0	0	0	3,729,533	3,729,533	0	1,688,701	1,688,701	
7		CD-AA	13,861,063	0	0	9,702,467	9,702,467	0	0	2,868,547	2,868,547	0	1,290,049	1,290,049	
9		CD-WA / ID / AN	1,582,403	13,197	749,462	459,225	1,221,884	3,894	221,130	135,495	360,519	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>31,757,361</b>	<b>925,003</b>	<b>1,004,576</b>	<b>15,822,692</b>	<b>17,752,271</b>	<b>2,325,189</b>	<b>551,485</b>	<b>7,235,468</b>	<b>10,112,142</b>	<b>914,198</b>	<b>2,978,750</b>	<b>3,892,948</b>	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,800	0	0	116,800	116,800	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>116,800</b>	<b>0</b>	<b>0</b>	<b>116,800</b>	<b>116,800</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	2,030,652	385,187	15,330	1,630,135	2,030,652	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	194,583	0	0	0	0	99,666	0	94,917	194,583	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	206,311	0	0	0	0	0	0	142,010	142,010	0	64,301	64,301	
7		CD-AA	1,523,934	0	0	1,066,723	1,066,723	0	0	315,378	315,378	0	141,833	141,833	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,974,066</b>	<b>385,187</b>	<b>15,330</b>	<b>2,696,858</b>	<b>3,097,375</b>	<b>99,666</b>	<b>0</b>	<b>552,305</b>	<b>651,971</b>	<b>18,586</b>	<b>206,134</b>	<b>224,720</b>	

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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	30,941,919	13,774,800	8,930,057	8,237,062	30,941,919	0	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	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	1,447,862	250,248	390,119	477,629	1,117,996	73,836	115,105	140,925	329,866	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>37,286,039</b>	<b>14,025,048</b>	<b>9,320,176</b>	<b>9,084,615</b>	<b>32,429,839</b>	<b>2,677,553</b>	<b>1,014,744</b>	<b>1,070,883</b>	<b>4,763,180</b>	<b>43,834</b>	<b>49,186</b>	<b>93,020</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,262,413	11,942,231	6,368,129	29,952,053	48,262,413	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,036,066	0	0	0	0	688,167	345,946	1,953	1,036,066	0	0	0
99		GD-OR / AS	899,283	0	0	0	0	0	0	0	0	899,283	0	899,283
8		GD-AA	319,713	0	0	0	0	0	0	220,068	220,068	0	99,645	99,645
7		CD-AA	76,473,066	0	0	53,529,617	53,529,617	0	0	15,826,101	15,826,101	0	7,117,348	7,117,348
9		CD-WA / ID / AN	17,970,018	9,576,599	2,871,170	1,428,140	13,875,909	2,825,591	847,143	421,375	4,094,109	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>144,960,559</b>	<b>21,518,830</b>	<b>9,239,299</b>	<b>84,909,810</b>	<b>115,667,939</b>	<b>3,513,758</b>	<b>1,193,089</b>	<b>16,469,497</b>	<b>21,176,344</b>	<b>899,283</b>	<b>7,216,993</b>	<b>8,116,276</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	277,553	0	6,846	270,707	277,553	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	3,768	0	0	0	0	0	0	0	0	3,768	0	3,768
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	684,455	0	0	479,105	479,105	0	0	141,648	141,648	0	63,702	63,702
9		CD-WA / ID / AN	9,596	0	6,620	790	7,410	0	1,953	233	2,186	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>975,372</b>	<b>0</b>	<b>13,466</b>	<b>750,602</b>	<b>764,068</b>	<b>0</b>	<b>1,953</b>	<b>141,881</b>	<b>143,834</b>	<b>3,768</b>	<b>63,702</b>	<b>67,470</b>
		<b>TOTAL GENERAL PLANT</b>	<b>619,482,353</b>	<b>80,931,563</b>	<b>40,554,636</b>	<b>315,256,938</b>	<b>436,743,137</b>	<b>52,589,404</b>	<b>7,760,525</b>	<b>79,507,242</b>	<b>139,857,171</b>	<b>11,249,564</b>	<b>31,632,481</b>	<b>42,882,045</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%

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AVISTA UTILITIES  
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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	11,557,970	319,716	0	11,238,254	11,557,970	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,022,056	772,059	0	1,794,115	0	0	
99		GD-OR / AS	410,280	0	0	0	0	0	0	0	0	410,280	410,280	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,606	0	0	4,355,700	4,355,700	0	0	1,287,768	1,287,768	0	579,138	
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>20,179,029</b>	<b>319,716</b>	<b>0</b>	<b>15,743,800</b>	<b>16,063,516</b>	<b>1,022,056</b>	<b>772,059</b>	<b>1,331,980</b>	<b>3,126,095</b>	<b>410,280</b>	<b>579,138</b>	<b>989,418</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	21,030,859	1,851,900	(792)	19,179,751	21,030,859	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	403,414	0	0	0	0	0	0	277,682	277,682	0	125,732	
7		CD-AA	143,935,859	0	0	100,752,223	100,752,223	0	0	29,787,526	29,787,526	0	13,396,110	
9		CD-WA / ID / AN	683,798	4,972	(736)	523,772	528,008	1,467	(217)	154,540	155,790	0	0	
		<b>TOTAL ACCOUNT</b>	<b>166,053,930</b>	<b>1,856,872</b>	<b>(1,528)</b>	<b>120,455,746</b>	<b>122,311,090</b>	<b>1,467</b>	<b>(217)</b>	<b>30,219,748</b>	<b>30,220,998</b>	<b>0</b>	<b>13,521,842</b>	<b>13,521,842</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	130,814	0	0	130,814	130,814	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,135,961	0	0	795,150	795,150	0	0	235,087	235,087	0	105,724	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,266,775</b>	<b>0</b>	<b>0</b>	<b>925,964</b>	<b>925,964</b>	<b>0</b>	<b>0</b>	<b>235,087</b>	<b>235,087</b>	<b>0</b>	<b>105,724</b>	<b>105,724</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	610,404	0	0	610,404	610,404	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>610,404</b>	<b>0</b>	<b>0</b>	<b>610,404</b>	<b>610,404</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	100,274,797	0	0	70,190,353	70,190,353	0	0	20,751,869	20,751,869	0	9,332,575	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,274,797</b>	<b>0</b>	<b>0</b>	<b>70,190,353</b>	<b>70,190,353</b>	<b>0</b>	<b>0</b>	<b>20,751,869</b>	<b>20,751,869</b>	<b>0</b>	<b>9,332,575</b>	<b>9,332,575</b>

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AVISTA UTILITIES  
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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	29,089,856	0	0	20,362,317	20,362,317	0	0	6,020,146	6,020,146	0	2,707,393	2,707,393
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,089,856</b>	<b>0</b>	<b>0</b>	<b>20,362,317</b>	<b>20,362,317</b>	<b>0</b>	<b>0</b>	<b>6,020,146</b>	<b>6,020,146</b>	<b>0</b>	<b>2,707,393</b>	<b>2,707,393</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,231,328	1,231,328	0	0	1,231,328	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,490,800	0	0	1,043,530	1,043,530	0	0	308,521	308,521	0	138,749	138,749
9		CD-WA / ID / AN	18,525,043	14,304,482	0	0	14,304,482	4,220,561	0	0	4,220,561	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,247,171</b>	<b>15,535,810</b>	<b>0</b>	<b>1,043,530</b>	<b>16,579,340</b>	<b>4,220,561</b>	<b>0</b>	<b>308,521</b>	<b>4,529,082</b>	<b>0</b>	<b>138,749</b>	<b>138,749</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	9,912	0	0	9,912	9,912	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,732,793	0	0	1,212,920	1,212,920	0	0	358,602	358,602	0	161,271	161,271
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,742,705</b>	<b>0</b>	<b>0</b>	<b>1,222,832</b>	<b>1,222,832</b>	<b>0</b>	<b>0</b>	<b>358,602</b>	<b>358,602</b>	<b>0</b>	<b>161,271</b>	<b>161,271</b>
	<b>TOTAL</b>		<b>340,464,667</b>	<b>17,712,398</b>	<b>(1,528)</b>	<b>230,554,946</b>	<b>248,265,816</b>	<b>5,244,084</b>	<b>771,842</b>	<b>59,225,953</b>	<b>65,241,879</b>	<b>410,280</b>	<b>26,546,692</b>	<b>26,956,972</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-12A</b>
For Twelve Months 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	(83,145,347)	(58,200,080)	(17,206,930)	(7,738,337)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(839,981)	(648,608)	(191,373)	0
7	282919 CD-AA	(3,318,742)	(2,323,053)	(686,814)	(308,875)
7	283750 CD-AA	181,939	127,354	37,652	16,933
	Total	(87,122,131)	(61,044,387)	(18,047,465)	(8,030,279)

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 Twelve Months Ended October 31, 2021  
 Average of Monthly Averages Basis

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

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	4,626,860	4,626,860	0	0	0	0	4,626,860
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	1,037	1,037	0	0	0	0	1,037
7/4	154550 Supply Chain Average Cost Variance	0	0	38	38	0	0	0	0	38
7/4	154560 Supply Chain Invoice Price Variance	0	0	141	141	0	0	0	0	141
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	56,261,167	24,841,758	0	81,102,925	53,409,321	23,985,793	2,851,846	855,965	0
<b>TOTAL</b>		56,261,167	24,841,758	4,628,076	85,731,001	53,409,321	23,985,793	2,851,846	855,965	4,628,076

ALLOCATION RATIOS:

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

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

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