

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	43,614,300	28,402,968	15,211,332
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	43,614,300	28,402,968	15,211,332
G-APL	Gas Net Adjusted Rate Base	654,644,660	464,910,394	189,734,266
	RATE OF RETURN	6.662%	6.109%	8.017%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2017 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	11-01-2020 thru 10-31-2021	12,507,200 100.000%	9,260,748 74.043%	3,246,452 25.957%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accounts 798 - 894		6,240,356	4,451,155	1,789,201
		Direct O & M Accounts 901 - 935		11,531,974	9,682,156	1,849,818
		Total		17,772,330	14,133,311	3,639,019
		Percentage		100.000%	79.524%	20.476%
		Direct Labor				
		Amount: Accounts 798 - 894		6,008,749	4,535,933	1,472,816
		Amount: Accounts 901 - 935		3,597,722	2,764,615	833,107
		Total		9,606,471	7,300,548	2,305,923
		Percentage		100.000%	75.996%	24.004%
		Total Number of Customers		262,104	172,852	89,252
		Percentage		100.000%	65.948%	34.052%
		Total Direct Plant		632,197,496	443,747,723	188,449,773
		Percentage		100.000%	70.191%	29.809%
4		Total Four Factor Allocators Percent		400.000%	291.660%	108.340%
				100.000%	72.915%	27.085%
6	Input	Actual Therms Purchased Percent	11-01-2020 thru 10-31-2021	280,128,978 100.000%	188,538,960 67.304%	91,590,018 32.696%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 2021
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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%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended October 31, 2021
 Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		81,838,442	71,831,775	10,006,667	0
	Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
	Adjustments		0	0	0	0
	Total		133,984,159	113,315,724	20,668,435	0
	Percentage		100.000%	84.574%	15.426%	0.000%
	Direct Labor Accts 580 - 894		53,666,504	43,787,244	9,879,260	0
	Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
	Total		76,385,731	62,624,128	13,761,603	0
	Percentage		100.000%	81.984%	18.016%	0.000%
	Number of Customers at		662,276	400,172	262,104	0
	Percentage		100.000%	60.424%	39.576%	0.000%
	Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
	Percentage		100.000%	81.885%	18.115%	0.000%
	Total Percentages		400.000%	308.867%	91.133%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2020 thru 12-31-2020	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2020 thru 12-31-2020	System 270,243,583 100.000%	Washington 182,423,301 67.503%	Idaho 87,820,282 32.497%	
11	Book Depreciation Percent	11-01-2020 thru 10-31-2021	28,439,179 100.000%	20,245,032 71.187%	8,194,147 28.813%	
12	Net Gas Plant (before ADFIT) Percent	10-01-2021 thru 10-31-2021	779,710,461 100.000%	553,464,615 70.983%	226,245,846 29.017%	
13	G-PLT Net Gas General Plant Percent	10-01-2021 thru 10-31-2021	97,058,959 100.000%	78,576,974 80.958%	18,481,985 19.042%	
14	Net Allocated Schedule M's Percent	11-01-2020 thru 10-31-2021	-59,603,555 100.000%	-42,062,663 70.571%	-17,540,892 29.429%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	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)
	TOTAL SALES TO ULTIMATE CUSTOMERS	221,002,229	0	221,002,229	155,972,799	0	155,972,799	65,029,430	0	65,029,430
	OTHER OPERATING REVENUES:									
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
	TOTAL OTHER OPERATING REVENUES	81,109,841	543,116	81,652,957	55,799,746	396,013	56,195,759	25,310,095	147,103	25,457,198
	TOTAL GAS REVENUES	302,112,070	543,116	302,655,186	211,772,545	396,013	212,168,558	90,339,525	147,103	90,486,628
	PRODUCTION EXPENSES:									
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
	TOTAL PRODUCTION EXPENSES	134,032,642	837,071	134,869,713	91,460,101	565,048	92,025,149	42,572,541	272,023	42,844,564
	UNDERGROUND STORAGE EXPENSES:									
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
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,851,592	2,851,592	0	1,962,181	1,962,181	0	889,411	889,411
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
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	949,480	949,480	0	653,337	653,337	0	296,143	296,143
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,801,072	3,801,072	0	2,615,518	2,615,518	0	1,185,554	1,185,554

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	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
		MAINTENANCE									
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
		TOTAL DISTRIBUTION OPERATING EXP	12,507,203	3,838,479	16,345,682	9,260,750	2,842,124	12,102,874	3,246,453	996,355	4,242,808
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
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	38,630,329	57,405	38,687,734	29,486,649	38,636	29,525,285	9,143,680	18,769	9,162,449
		TOTAL DISTRIBUTION EXPENSES	51,137,532	3,895,884	55,033,416	38,747,399	2,880,760	41,628,159	12,390,133	1,015,124	13,405,257

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For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	115,783	115,783	0	76,074	76,074	0	39,709	39,709
2	902000	Meter Reading Expenses	431,468	76,415	507,883	315,395	50,208	365,603	116,073	26,207	142,280
2	903XXX	Customer Records & Collection Expenses	343,778	4,390,513	4,734,291	165,490	2,884,743	3,050,233	178,288	1,505,770	1,684,058
2	904000	Uncollectible Accounts	3,664,118	(4,157,914)	(493,796)	3,263,485	(2,731,916)	531,569	400,633	(1,425,998)	(1,025,365)
2	905000	Misc Customer Accounts	0	64,519	64,519	0	42,392	42,392	0	22,127	22,127
TOTAL CUSTOMER ACCOUNTS EXPENSES		4,439,364	489,316	4,928,680	3,744,370	321,501	4,065,871	694,994	167,815	862,809	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,097,275	48,325	10,145,600	8,630,911	31,751	8,662,662	1,466,364	16,574	1,482,938
2	909000	Advertising	62,081	444,361	506,442	53,985	291,963	345,948	8,096	152,398	160,494
2	910000	Misc Customer Service & Info Exp	0	186,721	186,721	0	122,683	122,683	0	64,038	64,038
TOTAL CUSTOMER SERVICE & INFO EXP		10,159,356	679,407	10,838,763	8,684,896	446,397	9,131,293	1,474,460	233,010	1,707,470	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL EXPENSES:											
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
TOTAL ADMIN & GEN OPERATING EXP		3,623,081	24,477,609	28,100,690	2,745,742	17,847,849	20,593,591	877,339	6,629,760	7,507,099	

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For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX Depreciation Expense-General Plant	1,771,720	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	129,665	167,618	12,799	53,006	65,805
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	10,642,248	11,783,901	2,185,959	3,958,009	6,143,968
TOTAL ADMIN & GENERAL EXPENSES	6,950,693	39,077,866	46,028,559	3,887,395	28,490,097	32,377,492	3,063,298	10,587,769	13,651,067
TOTAL EXPENSES BEFORE FIT	206,719,587	48,780,616	255,500,203	146,524,161	35,319,321	181,843,482	60,195,426	13,461,295	73,656,721
NET OPERATING INCOME (LOSS) BEFORE FIT			47,154,983			30,325,076			16,829,907
G-FIT FEDERAL INCOME TAX			(5,608,446)			(4,229,520)			(1,378,926)
G-FIT DEFERRED FEDERAL INCOME TAX			9,150,305			6,152,636			2,997,669
G-FIT AMORTIZED INVESTMENT TAX CREDIT			(1,176)			(1,008)			(168)
GAS NET OPERATING INCOME (LOSS)			43,614,300			28,402,968			15,211,332

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%	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:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	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
		TOTAL 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

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-804-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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)
		TOTAL PURCHASED GAS COSTS	144,629,316	0	144,629,316	97,977,681	0	97,977,681	46,651,635	0	46,651,635

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:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	151,740	48,325	200,065	94,167	31,751	125,918	57,573	16,574	74,147
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	31,751	8,662,662	1,466,364	16,574	1,482,938

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-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended October 31, 2021 Ending Balance 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	654,644,660	464,910,394	189,734,266
	Interest Deduction for FIT Calculation	16,974,081	12,050,477	4,923,604
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12E
For Twelve Months Ended October 31, 2021	
Ending Balance 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	197,935,120	139,880,959	58,054,161
G-OPS	Book Deprec/Amort and Reg Amortizations	38,193,362	25,730,680	12,462,682
G-OTX	Taxes Other than FIT	19,371,721	16,231,843	3,139,878
	Net Operating Income Before FIT	47,154,983	30,325,076	16,829,907
G-INT	Less: Interest Expense	16,974,081	12,050,477	4,923,604
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,981)	0	(4,981)
G-SCM	Schedule M Adjustments	(56,882,808)	(38,415,172)	(18,467,636)
	Taxable Net Operating Income	(26,706,887)	(20,140,573)	(6,566,314)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,608,446)	(4,229,520)	(1,378,926)
G-DTE	Deferred FIT	9,150,305	6,152,636	2,997,669
99	411400 Amortized Investment Tax Credit	(1,176)	(1,008)	(168)
	Total FIT/Deferred FIT & ITC	3,540,683	1,922,108	1,618,575
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12E
For Twelve Months Ended October 31, 2021		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	23,550,872	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	567,917	567,917	0	232,158	232,158
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	390,882	390,882	0	159,788	159,788
99	997010	Deferred Gas Credit and Refunds	(14,310,716)	281,250	(14,029,466)	(8,365,939)	199,640	(8,166,299)	(5,944,777)	81,610	(5,863,167)
12	997016	Redemption Expense Amortization	0	100,540	100,540	0	71,366	71,366	0	29,174	29,174
99	997018	DSM Tariff Rider	(1,779,528)	(4,940)	(1,784,468)	(652,093)	(3,507)	(655,600)	(1,127,435)	(1,433)	(1,128,868)
12	997020	FAS87 Current Pension Accrual	0	(2,223,010)	(2,223,010)	0	(1,577,959)	(1,577,959)	0	(645,051)	(645,051)
12	997027	Customer Uncollectibles	568,909	(1,150,653)	(581,744)	714,366	(816,768)	(102,402)	(145,457)	(333,885)	(479,342)
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	(2,655,992)	(2,655,992)	0	(1,885,303)	(1,885,303)	0	(770,689)	(770,689)
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	(198,615)	(198,615)	0	(81,191)	(81,191)
12	997049	Tax Depreciation	0	(27,352,922)	(27,352,922)	0	(19,415,925)	(19,415,925)	0	(7,936,997)	(7,936,997)
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	1,917,247	1,917,247	0	783,747	783,747
12	997081	Deferred Compensation	0	109,352	109,352	0	77,621	77,621	0	31,731	31,731
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	223,280	223,280	0	158,491	158,491	0	64,789	64,789
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	(13,818,024)	(13,818,024)	0	(5,648,643)	(5,648,643)
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	(25,789)	(25,789)	0	(10,542)	(10,542)
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	104,358	104,358	0	42,660	42,660
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	1,533,215	1,533,215	0	1,088,322	1,088,322	0	444,893	444,893
12	997120	Transportation Tax Disallowance	0	37,215	37,215	0	26,416	26,416	0	10,799	10,799
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	(346,730)	(346,730)	0	(246,119)	(246,119)	0	(100,611)	(100,611)
12	997127	CARES Act SS Deferral	0	932,667	932,667	0	662,035	662,035	0	270,632	270,632
12	997128	Meters Expensed	0	(17,723,678)	(17,723,678)	0	(12,580,798)	(12,580,798)	0	(5,142,880)	(5,142,880)
12	997129	Mixed Service Costs (IDD#5)	0	(10,114,415)	(10,114,415)	0	(7,179,515)	(7,179,515)	0	(2,934,900)	(2,934,900)
TOTAL SCHEDULE M ADJUSTMENTS			2,720,747	(59,603,555)	(56,882,808)	3,647,492	(42,062,664)	(38,415,172)	(926,745)	(17,540,891)	(18,467,636)

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%	67.304%	32.696%
G-ALL	11	Book Depreciation	100.000%	71.187%	28.813%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.983%	29.017%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended October 31, 2021 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	7,385,953	5,242,771	2,143,182
99	410100	Deferred Federal Income Tax Exp	4,385,357	3,017,675	1,367,682
		SUBTOTAL	11,771,310	8,260,446	3,510,864
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,323,298)	(1,649,146)	(674,152)
99	411100	Deferred Federal Income Tax Exp	(496,790)	(555,373)	58,583
		SUBTOTAL	(2,820,088)	(2,204,519)	(615,569)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	199,083	96,709	102,374
		SUBTOTAL	199,083	96,709	102,374
		Total Deferred Federal Income Tax Expense	9,150,305	6,152,636	2,997,669

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.983%	29.017%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

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

Report ID:
G-PLT-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,331,958	3,126,069	1,022,594	971,197	1,993,791	771,517	360,761	1,132,278
4	3031XX	Misc Intangible IT Plant (3031XX)	4,269,072	59,781,610	64,050,682	4,269,072	43,589,761	47,858,833	0	16,191,849	16,191,849
TOTAL INTANGIBLE PLANT			6,063,183	61,113,568	67,176,751	5,291,666	44,560,958	49,852,624	771,517	16,552,610	17,324,127
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	2,347,765	2,347,765	0	1,615,497	1,615,497	0	732,268	732,268
1	352XXX	Wells	0	22,968,891	22,968,891	0	15,804,894	15,804,894	0	7,163,997	7,163,997
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	14,863,520	14,863,520	0	10,227,588	10,227,588	0	4,635,932	4,635,932
1	355000	Measuring & Regulating Equipment	0	1,472,120	1,472,120	0	1,012,966	1,012,966	0	459,154	459,154
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	2,485,993	2,485,993	0	1,710,612	1,710,612	0	775,381	775,381
TOTAL UNDERGROUND STORAGE PLANT			0	48,034,223	48,034,223	0	33,085,710	33,085,710	0	14,948,513	14,948,513
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	622,435	0	622,435	484,968	0	484,968	137,467	0	137,467
6	375000	Structures & Improvements	1,532,601	0	1,532,601	883,106	0	883,106	649,495	0	649,495
6	376000	Mains	431,151,503	2,518,938	433,670,441	287,326,192	1,695,346	289,021,538	143,825,311	823,592	144,648,903
6	378000	Measuring & Reg Station Equip-General	7,050,330	0	7,050,330	4,556,424	0	4,556,424	2,493,906	0	2,493,906
6	379000	Measuring & Reg Station Equip-City Gate	6,558,789	0	6,558,789	1,920,964	0	1,920,964	4,637,825	0	4,637,825
6	380000	Services	316,335,845	0	316,335,845	217,572,751	0	217,572,751	98,763,094	0	98,763,094
6	381XXX	Meters	110,748,121	0	110,748,121	78,815,698	0	78,815,698	31,932,423	0	31,932,423
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	4,040,995	0	4,040,995	2,986,469	0	2,986,469	1,054,526	0	1,054,526
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			878,129,214	2,518,938	880,648,152	594,610,497	1,695,346	596,305,843	283,518,717	823,592	284,342,309
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	28,758,893	59,225,487	28,696,127	20,969,547	49,665,674	1,770,467	7,789,346	9,559,813
4	391XXX	Office Furniture & Equipment	1,454,838	16,476,820	17,931,658	1,452,587	12,014,073	13,466,660	2,251	4,462,747	4,464,998
4	392XXX	Transportation Equipment	13,648,988	5,257,206	18,906,194	10,554,824	3,833,292	14,388,116	3,094,164	1,423,914	4,518,078
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	3,098,655	7,660,388	10,759,043	2,531,286	5,585,572	8,116,858	567,369	2,074,816	2,642,185
4	395XXX	Laboratory Equipment	106,253	567,007	673,260	106,253	413,433	519,686	0	153,574	153,574
4	396XXX	Power Operated Equipment	3,692,297	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	4,498,774	17,742,210	22,240,984	3,362,808	12,936,732	16,299,540	1,135,966	4,805,478	5,941,444
4	398000	Miscellaneous Equipment	1,953	143,964	145,917	0	104,971	104,971	1,953	38,993	40,946
TOTAL GENERAL PLANT			60,722,622	81,356,382	142,079,004	52,980,794	59,321,006	112,301,800	7,741,828	22,035,376	29,777,204

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended October 31, 2021
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	944,915,019	193,023,111	1,137,938,130	652,882,957	138,663,020	791,545,977	292,032,062	54,360,091	346,392,153
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,363,784)	(18,363,784)	0	(12,636,120)	(12,636,120)	0	(5,727,664)	(5,727,664)
G-ADEP		Distribution Plant	(261,099,293)	(1,956,499)	(263,055,792)	(166,560,028)	(1,316,802)	(167,876,830)	(94,539,265)	(639,697)	(95,178,962)
G-ADEP		General Plant	(18,175,817)	(26,844,228)	(45,020,045)	(14,151,357)	(19,573,469)	(33,724,826)	(4,024,460)	(7,270,759)	(11,295,219)
		TOTAL ACCUMULATED DEPRECIATION	(279,275,110)	(47,164,511)	(326,439,621)	(180,711,385)	(33,526,391)	(214,237,776)	(98,563,725)	(13,638,120)	(112,201,845)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(429,384)	(972,542)	(1,401,926)	(286,595)	(709,129)	(995,724)	(142,789)	(263,413)	(406,202)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,554,263)	(27,831,854)	(30,386,117)	(2,554,263)	(20,293,596)	(22,847,859)	0	(7,538,258)	(7,538,258)
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	(2,983,647)	(28,804,396)	(31,788,043)	(2,840,858)	(21,002,725)	(23,843,583)	(142,789)	(7,801,671)	(7,944,460)
		TOTAL ACCUMULATED DEPR/AMORT	(282,258,757)	(75,968,907)	(358,227,664)	(183,552,243)	(54,529,116)	(238,081,359)	(98,706,514)	(21,439,791)	(120,146,305)
		NET GAS UTILITY PLANT before DFIT	662,656,262	117,054,204	779,710,466	469,330,714	84,133,904	553,464,618	193,325,548	32,920,300	226,245,848
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,975,491)	(102,975,491)	0	(73,095,093)	(73,095,093)	0	(29,880,398)	(29,880,398)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,023,055)	(17,023,055)	0	(12,408,593)	(12,408,593)	0	(4,614,462)	(4,614,462)
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	(289,441)	(289,441)	0	(205,454)	(205,454)	0	(83,987)	(83,987)
		TOTAL ACCUMULATED DFIT	0	(121,027,518)	(121,027,518)	0	(86,248,369)	(86,248,369)	0	(34,779,149)	(34,779,149)
		NET GAS UTILITY PLANT	662,656,262	(3,973,314)	658,682,948	469,330,714	(2,114,465)	467,216,249	193,325,548	(1,858,849)	191,466,699

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)	100.000%	70.983%	29.017%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	662,656,262	(3,973,314)	658,682,948	469,330,714	(2,114,465)	467,216,249	193,325,548	(1,858,849)	191,466,699
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(4,107,087)	0	(4,107,087)	(4,107,087)	0	(4,107,087)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,149,828	2,310,031	3,459,859	726,388	1,684,359	2,410,747	423,440	625,672	1,049,112
4	182318	Accumulated Amortization - AFUDC	(227,556)	(954,507)	(1,182,063)	(165,177)	(696,005)	(861,182)	(62,379)	(258,502)	(320,881)
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	21,703,741	21,703,741	0	14,934,344	14,934,344	0	6,769,397	6,769,397
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	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(40,002,721)	0	(40,002,721)	(27,947,918)	0	(27,947,918)	(12,054,803)	0	(12,054,803)
99	190393	ADFIT-Customer Tax Credit	8,400,572	0	8,400,572	5,869,063	0	5,869,063	2,531,509	0	2,531,509
99	235199	Customer Deposits	(232)	0	(232)	(232)	0	(232)	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	6,818,802	0	6,818,802	6,818,802	0	6,818,802	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,431,948)	0	(1,431,948)	(1,431,948)	0	(1,431,948)	0	0	0
C-WKC		Working Capital	(3,493,196)	0	(3,493,196)	(1,981,326)	0	(1,981,326)	(1,511,870)	0	(1,511,870)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(32,893,538)	28,855,250	(4,038,288)	(22,219,435)	19,913,580	(2,305,855)	(10,674,103)	8,941,670	(1,732,433)
		NET RATE BASE	629,762,724	24,881,936	654,644,660	447,111,279	17,799,115	464,910,394	182,651,445	7,082,821	189,734,266

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-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
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											
Total Electric Production	44,247,268	44,247,268											
Electric Transmission													
ED-AN	17,266,342	17,266,342											
ED-ID	873,679	873,679											
ED-WA	514,404	514,404											
Total Electric Transmission	18,654,425	18,654,425											
Electric Distribution													
ED-AN	85,433	85,433											
ED-ID	18,100,631	18,100,631											
ED-WA	34,651,801	34,651,801											
Total Electric Distribution	52,837,865	52,837,865											
Gas Underground Storage													
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									
Total Gas Underground Storage	803,856		682,318	121,538		682,318	682,318		469,503	469,503		212,815	212,815
Gas Distribution													
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		6,449,128
GD-WA	14,437,584		14,437,584		14,437,584	14,437,584	14,437,584						
GD-OR	9,662,682			9,662,682									
Total Gas Distribution	30,606,799		20,944,117	9,662,682		20,886,712	20,944,117		14,437,584	14,476,220		6,449,128	6,467,897
General Plant													
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						
GD-OR	208,721			208,721									
Total General Plant	31,809,469	22,598,947	6,812,744	2,397,778		1,771,720	5,041,024		1,623,646	3,675,663		148,074	1,365,361
Total Depreciation Expense	178,959,682	138,338,505	28,439,179	12,181,998		22,658,432	5,780,747		16,061,230	4,183,802		6,597,202	1,596,945

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:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	911,560	911,560											
Misc Intangible Plt (303000) ED-AN	249,206	249,206											
Total Production/Transmission	1,160,766	1,160,766											
Distribution													
Franchises (302000) ED-WA	110,783	110,783											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	116,649	116,649											
General Plant - 303000													
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									
Total General Plant - 303000	471,789	297,948	127,652	46,189	39,569	88,083	127,652	24,844	64,226	89,070	14,725	23,857	38,582
Miscellaneous IT Intangible Plant - 3031XX													
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									
Total Miscellaneous IT Intangible Plant - 3031XX	48,933,951	35,876,461	9,281,414	3,776,076	852,871	8,428,543	9,281,414	852,877	6,145,672	6,998,549	(6)	2,282,871	2,282,865
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	425,258	425,258											
GD-OR	0			0									
Total General Plant- 390200, 396200	425,258	425,258	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	51,108,413	37,877,082	9,409,066	3,822,265	892,440	8,516,626	9,409,066	877,721	6,209,898	7,087,619	14,719	2,306,728	2,321,447

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-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(74,172,612)	(74,172,612)												
Steam (ED-ID)	(93,049,183)	(93,049,183)												
Steam (ED-WA)	(176,768,197)	(176,768,197)												
Hydro (ED-AN)	(170,932,322)	(170,932,322)												
Other (ED-AN)	(157,498,656)	(157,498,656)												
Total Electric Production	(672,420,970)	(672,420,970)												
Electric Transmission														
ED-AN	(218,586,649)	(218,586,649)												
ED-ID	(10,288,413)	(10,288,413)												
ED-WA	(16,137,036)	(16,137,036)												
Total Electric Transmission	(245,012,098)	(245,012,098)												
Electric Distribution														
ED-AN	(403,046)	(403,046)												
ED-ID	(258,897,254)	(258,897,254)												
ED-WA	(401,693,000)	(401,693,000)												
Total Electric Distribution	(660,993,300)	(660,993,300)												
Gas Underground Storage														
1 GD-AN	(18,363,784)		(18,363,784)			(18,363,784)	(18,363,784)		(12,636,120)	(12,636,120)		(5,727,664)	(5,727,664)	
GD-OR	(1,496,717)			(1,496,717)										
Total Gas Underground Storage	(19,860,501)		(18,363,784)	(1,496,717)		(18,363,784)	(18,363,784)		(12,636,120)	(12,636,120)		(5,727,664)	(5,727,664)	
Gas Distribution														
6 GD-AN	(1,956,499)		(1,956,499)			(1,956,499)	(1,956,499)		(1,316,802)	(1,316,802)		(639,697)	(639,697)	
GD-ID	(94,539,265)		(94,539,265)			(94,539,265)	(94,539,265)				(94,539,265)		(94,539,265)	
GD-WA	(166,560,028)		(166,560,028)			(166,560,028)	(166,560,028)	(166,560,028)		(166,560,028)				
GD-OR	(130,259,291)			(130,259,291)										
Total Gas Distribution	(393,315,083)		(263,055,792)	(130,259,291)		(261,099,293)	(1,956,499)	(263,055,792)	(166,560,028)	(1,316,802)	(167,876,830)	(94,539,265)	(639,697)	(95,178,962)
General Plant														
ED-AN	(37,682,224)	(37,682,224)												
ED-ID	(12,729,625)	(12,729,625)												
ED-WA	(23,575,064)	(23,575,064)												
7.4 CD-AA	(94,968,957)	(66,476,370)	(19,653,826)	(8,838,761)		(19,653,826)	(19,653,826)		(14,330,587)	(14,330,587)		(5,323,239)	(5,323,239)	
9.4 CD-AN	(8,144,718)	(6,289,107)	(1,855,611)			(1,855,611)	(1,855,611)		(1,353,019)	(1,353,019)		(502,592)	(502,592)	
9 CD-ID	(7,069,562)	(5,458,904)	(1,610,658)			(1,610,658)	(1,610,658)				(1,610,658)		(1,610,658)	
9 CD-WA	(9,541,918)	(7,367,983)	(2,173,935)			(2,173,935)	(2,173,935)	(2,173,935)		(2,173,935)				
8.4 GD-AA	(2,222,848)		(1,530,053)	(692,795)		(1,530,053)	(1,530,053)		(1,115,638)	(1,115,638)		(414,415)	(414,415)	
4 GD-AN	(3,804,738)		(3,804,738)			(3,804,738)	(3,804,738)		(2,774,225)	(2,774,225)		(1,030,513)	(1,030,513)	
GD-ID	(2,413,802)		(2,413,802)			(2,413,802)	(2,413,802)				(2,413,802)		(2,413,802)	
GD-WA	(11,977,422)		(11,977,422)			(11,977,422)	(11,977,422)	(11,977,422)		(11,977,422)				
GD-OR	(5,353,441)			(5,353,441)										
Total General Plant	(219,484,319)	(159,579,277)	(45,020,045)	(14,884,997)		(18,175,817)	(26,844,228)	(45,020,045)	(14,151,357)	(19,573,469)	(33,724,826)	(4,024,460)	(7,270,759)	(11,295,219)
Total Accumulated Depreciation	(2,211,086,271)	(1,738,005,645)	(326,439,621)	(146,641,005)		(279,275,110)	(47,164,511)	(326,439,621)	(180,711,385)	(33,526,391)	(214,237,776)	(98,563,725)	(13,638,120)	(112,201,845)

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
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended October 31, 2021
 Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(14,580,287)	(14,580,287)											
Misc Intangible Plt (303000)	ED-AN	(2,516,715)	(2,516,715)											
Total Production/Transmission		(17,097,002)	(17,097,002)											
Distribution														
Franchises (302000)	ED-WA	(267,209)	(267,209)											
Misc Intangible Plt (303000)	ED-WA	(59,294)	(59,294)											
Total Distribution		(326,503)	(326,503)											
General Plant - 303000														
7,4	CD-AA	(4,551,817)	(3,186,181)	(941,998)	(423,638)		(941,998)	(941,998)		(686,858)	(686,858)		(255,140)	(255,140)
9,4	CD-AN	(134,063)	(103,519)	(30,544)			(30,544)	(30,544)		(22,271)	(22,271)		(8,273)	(8,273)
	GD-ID	(142,789)		(142,789)			(142,789)	(142,789)				(142,789)		(142,789)
	GD-WA	(286,595)		(286,595)			(286,595)	(286,595)	(286,595)		(286,595)			
	GD-OR	(119,591)		(119,591)										
Total General Plant - 303000		(5,234,855)	(3,289,700)	(1,401,926)	(543,229)	(429,384)	(972,542)	(1,401,926)	(286,595)	(709,129)	(995,724)	(142,789)	(263,413)	(406,202)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(133,589,733)	(93,510,141)	(27,646,395)	(12,433,197)		(27,646,395)	(27,646,395)		(20,158,369)	(20,158,369)		(7,488,026)	(7,488,026)
9,4	CD-AN	(329,728)	(254,606)	(75,122)			(75,122)	(75,122)		(54,775)	(54,775)		(20,347)	(20,347)
9	CD-ID	0	0	0			(293)	(293)	(293)		(293)	0	0	0
9	CD-WA	(11,209,981)	(8,656,011)	(2,553,970)			(2,553,970)	(2,553,970)	(2,553,970)		(2,553,970)	0	0	0
	ED-AN	(10,759,631)	(10,759,631)											
	ED-ID	0	0											
	ED-WA	(564,264)	(564,264)											
8,4	GD-AA	(160,296)		(110,337)	(49,959)		(110,337)	(110,337)		(80,452)	(80,452)		(29,885)	(29,885)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0		0										
Total Miscellaneous IT Intangible Plant - 30311		(156,613,633)	(113,744,653)	(30,385,824)	(12,483,156)	(2,554,263)	(27,831,854)	(30,386,117)	(2,554,263)	(20,293,596)	(22,847,859)	0	(7,538,258)	(7,538,258)
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	0
4	ED-AN	(666,969)	(666,969)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0		0	0
	GD-OR	0		0	0									
Total General Plant - 390200, 396200		(666,969)	(666,969)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(179,938,962)	(135,124,827)	(31,787,750)	(13,026,385)	(2,983,647)	(28,804,396)	(31,788,043)	(2,840,858)	(21,002,725)	(23,843,583)	(142,789)	(7,801,671)	(7,944,460)

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-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,920,608	0	0	8,344,187	8,344,187	0	0	2,466,970	2,466,970	0	1,109,451	1,109,451	
9		CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0	
		TOTAL ACCOUNT	18,715,574	807,718	699,891	9,259,170	10,766,779	3,275,642	99,613	2,618,572	5,993,827	845,517	1,109,451	1,954,968	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	19,806,072	8,294,951	2,776,947	8,734,174	19,806,072	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,932,161	0	0	0	0	25,932,161	0	0	0	25,932,161	0	0	
99		GD-OR / AS	4,066,919	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	127,288,162	0	0	89,099,168	89,099,168	0	0	26,342,285	26,342,285	0	11,846,709	11,846,709	
9		CD-WA / ID / AN	30,509,774	9,367,739	6,000,534	8,190,460	23,558,733	2,763,966	1,770,467	2,416,608	6,951,041	0	0	0	
		TOTAL ACCOUNT	207,603,088	17,662,690	8,777,481	106,023,802	132,463,973	28,696,127	1,770,467	28,758,893	59,225,487	4,066,919	11,846,709	15,913,628	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,011,554	434,661	7,798	1,569,095	2,011,554	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	0	140,856	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	321,541	0	0	0	0	0	0	221,326	221,326	0	100,215	100,215	
7		CD-AA	78,175,520	0	0	54,721,300	54,721,300	0	0	16,178,424	16,178,424	0	7,275,796	7,275,796	
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	86,767,235	4,880,427	15,428	56,551,603	61,447,458	1,452,586	2,251	16,476,820	17,931,657	12,109	7,376,011	7,388,120	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	54,669,139	23,982,297	10,528,844	20,157,998	54,669,139	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,667,170	0	0	0	0	10,059,790	2,862,562	2,744,818	15,667,170	0	0	0	
99		GD-OR / AS	4,619,842	0	0	0	0	0	0	0	0	4,619,842	0	4,619,842	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,547,258	0	0	5,282,930	5,282,930	0	0	1,561,905	1,561,905	0	702,423	702,423	
9		CD-WA / ID / AN	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	89,668,245	25,660,084	11,313,797	28,435,614	65,409,495	10,554,824	3,094,164	5,257,207	18,906,195	4,619,842	732,713	5,352,555	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,524	0	0	8,766	8,766	0	0	2,592	2,592	0	1,166	1,166	
9		CD-WA / ID / AN	5,316,922	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	7,173,223	1,099,482	300,250	5,773,491	7,173,223	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,373,368	0	0	0	0	2,525,284	346,430	501,654	3,373,368	0	0	0	
99		GD-OR / AS	933,017	0	0	0	0	0	0	0	0	933,017	0	933,017	
8		GD-AA	5,597,481	0	0	0	0	0	0	3,852,914	3,852,914	0	1,744,567	1,744,567	
7		CD-AA	14,867,820	0	0	10,407,177	10,407,177	0	0	3,076,895	3,076,895	0	1,383,748	1,383,748	
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	33,945,811	1,119,826	1,049,065	16,956,545	19,125,436	2,531,287	567,369	7,660,387	10,759,043	933,017	3,128,315	4,061,332	
	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	2,121,679	398,014	15,791	1,707,874	2,121,679	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,522	0	0	0	0	0	0	160,052	160,052	0	72,470	72,470	
7		CD-AA	1,507,791	0	0	1,055,424	1,055,424	0	0	312,037	312,037	0	140,330	140,330	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,081,748	398,014	15,791	2,763,298	3,177,103	106,253	0	567,006	673,259	18,586	212,800	231,386	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,778,828	13,664,685	8,953,410	8,160,733	30,778,828	0	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	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	49,186	
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	0	
		TOTAL ACCOUNT	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	48,676,134	12,347,695	6,520,814	29,807,625	48,676,134	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	893,098	0	0	0	0	600,700	290,445	1,953	893,098	0	0	0	
99		GD-OR / AS	756,920	0	0	0	0	0	0	0	0	756,920	0	756,920	
8		GD-AA	267,879	0	0	0	0	0	0	184,389	184,389	0	83,490	83,490	
7		CD-AA	82,722,079	0	0	57,903,801	57,903,801	0	0	17,119,334	17,119,334	0	7,698,944	7,698,944	
9		CD-WA / ID / AN	17,750,790	9,361,441	2,865,673	1,479,514	13,706,628	2,762,108	845,521	436,533	4,044,162	0	0	0	
		TOTAL ACCOUNT	151,066,900	21,709,136	9,386,487	89,190,940	120,286,563	3,362,808	1,135,966	17,742,209	22,240,983	756,920	7,782,434	8,539,354	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	281,304	0	6,846	274,458	281,304	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	691,784	0	0	484,235	484,235	0	0	143,165	143,165	0	64,384	64,384	
9		CD-WA / ID / AN	12,080	0	6,620	2,708	9,328	0	1,953	799	2,752	0	0	0	
		TOTAL ACCOUNT	994,260	0	13,466	761,401	774,867	0	1,953	143,964	145,917	9,092	64,384	73,476	
		TOTAL GENERAL PLANT	636,141,818	86,555,231	40,802,363	323,075,425	450,433,019	52,980,794	7,741,828	81,356,380	142,079,002	11,326,628	32,303,169	43,629,797	

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-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,857	319,716	0	11,645,141	11,964,857	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,355,621	4,355,621	0	0	1,287,745	1,287,745	0	579,127	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,601,470	319,716	0	16,150,608	16,470,324	1,022,594	771,517	1,331,957	3,126,068	425,951	579,127	1,005,078
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,572,574	2,444,666	0	21,127,908	23,572,574	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	444,355	0	0	0	0	0	0	305,863	305,863	0	138,492	
7		CD-AA	148,523,562	0	0	103,963,523	103,963,523	0	0	30,736,951	30,736,951	0	13,823,088	
9		CD-WA / ID / AN	833,713	119,332	0	524,436	643,768	35,209	0	154,736	189,945	0	0	
		TOTAL ACCOUNT	173,374,204	2,563,998	0	125,615,867	128,179,865	35,209	0	31,197,550	31,232,759	0	13,961,580	13,961,580
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	587,022	0	0	587,022	587,022	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	3,731,158	0	0	2,611,736	2,611,736	0	0	772,163	772,163	0	347,259	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,318,180	0	0	3,198,758	3,198,758	0	0	772,163	772,163	0	347,259	347,259
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	1,633,662	0	0	1,633,662	1,633,662	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,633,662	0	0	1,633,662	1,633,662	0	0	0	0	0	0	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-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	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	2,163,493	0	0	1,514,402	1,514,402	0	0	447,735	447,735	0	201,356	201,356
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	22,115,158	15,717,802	0	1,514,402	17,232,204	4,233,863	0	447,735	4,681,598	0	201,356	201,356
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	80,583	0	0	80,583	80,583	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	4,872,611	0	0	3,410,730	3,410,730	0	0	1,008,387	1,008,387	0	453,494	453,494
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,953,194	0	0	3,491,313	3,491,313	0	0	1,008,387	1,008,387	0	453,494	453,494
	TOTAL		354,349,215	18,601,516	0	240,749,406	259,350,922	5,291,666	771,517	61,113,567	67,176,750	425,951	27,395,592	27,821,543

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 ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended October 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(81,314,530)	(56,918,545)	(16,828,042)	(7,567,943)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(855,959)	(660,946)	(195,013)	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	(85,743,967)	(60,080,854)	(17,762,586)	(7,900,527)

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
Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,913,312	4,913,312	0	0	0	0	4,913,312
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(612)	(612)	0	0	0	0	(612)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(28)	(28)	0	0	0	0	(28)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	45,359,251	16,134,032	0	61,493,283	47,340,577	17,645,902	(1,981,326)	(1,511,870)	0
TOTAL		45,359,251	16,134,032	4,912,672	66,405,955	47,340,577	17,645,902	(1,981,326)	(1,511,870)	4,912,672

ALLOCATION RATIOS:

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

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

Idaho
Electric
31.734%

Idaho Gas
27.085%

Oregon Gas
100.000%