

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	42,507,782	29,329,492	13,178,290
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>42,507,782</u>	<u>29,329,492</u>	<u>13,178,290</u>
G-APL	Gas Net Adjusted Rate Base	<u>639,742,827</u>	<u>452,956,071</u>	<u>186,786,756</u>
	<b>RATE OF RETURN</b>	<u>6.645%</u>	<u>6.475%</u>	<u>7.055%</u>

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 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	01-01-2018 thru 12-31-2020	<b>100.000%</b>	<b>68.330%</b>	<b>31.670%</b>
2	Input	Number of Customers - AMA Percent	01-01-2021 thru 12-31-2021	264,177 <b>100.000%</b>	173,827 <b>65.799%</b>	90,350 <b>34.201%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2021 thru 12-31-2021	12,006,607 <b>100.000%</b>	8,714,813 <b>72.583%</b>	3,291,794 <b>27.417%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accounts 798 - 894		6,294,435	4,488,007	1,806,428
		Direct O & M Accounts 901 - 935		11,759,098	9,962,159	1,796,939
		Total		18,053,533	14,450,166	3,603,367
		Percentage		100.000%	80.041%	19.959%
		Direct Labor				
		Amount: Accounts 798 - 894		6,038,563	4,517,095	1,521,468
		Amount: Accounts 901 - 935		3,014,453	2,145,617	868,836
		Total		9,053,016	6,662,712	2,390,304
		Percentage		100.000%	73.597%	26.403%
		Total Number of Customers		266,537	175,074	91,463
		Percentage		100.000%	65.685%	34.315%
		Total Direct Plant		660,067,126	463,006,964	197,060,162
		Percentage		100.000%	70.145%	29.855%
4		Total Four Factor Allocators Percent		400.000%	289.467%	110.533%
				<b>100.000%</b>	<b>72.367%</b>	<b>27.633%</b>
6	Input	Actual Therms Purchased Percent	01-01-2021 thru 12-31-2021	283,492,880 <b>100.000%</b>	190,185,728 <b>67.087%</b>	93,307,152 <b>32.913%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 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>

7

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2021  
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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)		<b>100.000%</b>	<b>0.000%</b>	<b>68.833%</b>	<b>31.167%</b>

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended December 31, 2021

Average of Monthly Averages Basis

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

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
	<b>Total</b>		<b>133,984,159</b>	<b>113,315,724</b>	<b>20,668,435</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>84.574%</b>	<b>15.426%</b>	<b>0.000%</b>
	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
	<b>Total</b>		<b>76,385,731</b>	<b>62,624,128</b>	<b>13,761,603</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>81.984%</b>	<b>18.016%</b>	<b>0.000%</b>
	Number of Customers at		662,276	400,172	262,104	0
	<b>Percentage</b>		<b>100.000%</b>	<b>60.424%</b>	<b>39.576%</b>	<b>0.000%</b>
	Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
	<b>Percentage</b>		<b>100.000%</b>	<b>81.885%</b>	<b>18.115%</b>	<b>0.000%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>308.867%</b>	<b>91.133%</b>	<b>0.000%</b>
9	<b>Average (CD AN/ID/WA)</b>		<b>100.000%</b>	<b>77.218%</b>	<b>22.782%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021	System 274,289,163 <b>100.000%</b>	Washington 184,035,999 <b>67.096%</b>	Idaho 90,253,164 <b>32.904%</b>	
11	Book Depreciation Percent	01-01-2021 thru 12-31-2021	28,696,462 <b>100.000%</b>	20,404,438 <b>71.104%</b>	8,292,024 <b>28.896%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	12-01-2020 thru 12-31-2021	764,141,880 <b>100.000%</b>	540,459,532 <b>70.728%</b>	223,682,348 <b>29.272%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2020 thru 12-31-2021	97,658,601 <b>100.000%</b>	78,770,993 <b>80.660%</b>	18,887,608 <b>19.340%</b>	
14	Net Allocated Schedule M's - AMA Percent	01-01-2021 thru 12-31-2021	-46,782,070 <b>100.000%</b>	-32,878,495 <b>70.280%</b>	-13,903,575 <b>29.720%</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 December 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	152,771,044	0	152,771,044	107,233,988	0	107,233,988	45,537,056	0	45,537,056
99 4812XX	Commercial - Firm & Interruptible	68,660,934	0	68,660,934	49,629,346	0	49,629,346	19,031,588	0	19,031,588
99 4813XX	Industrial-Firm	2,676,597	0	2,676,597	1,640,406	0	1,640,406	1,036,191	0	1,036,191
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	310,217	0	310,217	282,941	0	282,941	27,276	0	27,276
99 499XXX	Unbilled Revenue	2,186,585	0	2,186,585	1,434,108	0	1,434,108	752,477	0	752,477
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>226,605,377</b>	<b>0</b>	<b>226,605,377</b>	<b>160,220,789</b>	<b>0</b>	<b>160,220,789</b>	<b>66,384,588</b>	<b>0</b>	<b>66,384,588</b>
	<b>OTHER OPERATING REVENUES:</b>									
99 483XXX	Sales for Resale	64,650,099	0	64,650,099	43,079,715	0	43,079,715	21,570,384	0	21,570,384
4 488000	Miscellaneous Service Revenues	6,458	0	6,458	2,066	0	2,066	4,392	0	4,392
99 4893XX	Transportation Revenues	5,482,426	0	5,482,426	4,882,493	0	4,882,493	599,933	0	599,933
99 493000	Rent from Gas Property	1,000	0	1,000	974	0	974	26	0	26
4 495XXX	Other Gas Revenues	13,913,666	505,343	14,419,009	11,196,817	365,702	11,562,519	2,716,849	139,641	2,856,490
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>84,053,649</b>	<b>505,343</b>	<b>84,558,992</b>	<b>59,162,065</b>	<b>365,702</b>	<b>59,527,767</b>	<b>24,891,584</b>	<b>139,641</b>	<b>25,031,225</b>
	<b>TOTAL GAS REVENUES</b>	<b>310,659,026</b>	<b>505,343</b>	<b>311,164,369</b>	<b>219,382,854</b>	<b>365,702</b>	<b>219,748,556</b>	<b>91,276,172</b>	<b>139,641</b>	<b>91,415,813</b>
	<b>PRODUCTION EXPENSES:</b>									
G-804 804/805	City Gate Purchases	151,347,439	0	151,347,439	102,183,737	0	102,183,737	49,163,702	0	49,163,702
99 808XXX	Net Natural Gas Storage Transactions	(7,197,738)	0	(7,197,738)	(4,251,094)	0	(4,251,094)	(2,946,644)	0	(2,946,644)
99 811000	Gas Used for Products Extraction	(661,932)	0	(661,932)	(439,909)	0	(439,909)	(222,023)	0	(222,023)
10 813000	Other Gas Expenses	209,026	808,947	1,017,973	209,026	542,771	751,797	0	266,176	266,176
99 813010	Gas Technology Institute (GTI) Expenses	117,365	0	117,365	81,264	0	81,264	36,101	0	36,101
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>143,814,160</b>	<b>808,947</b>	<b>144,623,107</b>	<b>97,783,024</b>	<b>542,771</b>	<b>98,325,795</b>	<b>46,031,136</b>	<b>266,176</b>	<b>46,297,312</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
1 814000	Supervision & Engineering	0	4,208	4,208	0	2,875	2,875	0	1,333	1,333
1 824000	Other Expenses	0	803,604	803,604	0	549,103	549,103	0	254,501	254,501
1 837000	Other Equipment	0	1,896,612	1,896,612	0	1,295,955	1,295,955	0	600,657	600,657
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,704,424</b>	<b>2,704,424</b>	<b>0</b>	<b>1,847,933</b>	<b>1,847,933</b>	<b>0</b>	<b>856,491</b>	<b>856,491</b>
G-DEPX	Depreciation Expense-Underground Storage	0	689,286	689,286	0	470,989	470,989	0	218,297	218,297
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	256,908	256,908	0	175,545	175,545	0	81,363	81,363
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>946,194</b>	<b>946,194</b>	<b>0</b>	<b>646,534</b>	<b>646,534</b>	<b>0</b>	<b>299,660</b>	<b>299,660</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>3,650,618</b>	<b>3,650,618</b>	<b>0</b>	<b>2,494,467</b>	<b>2,494,467</b>	<b>0</b>	<b>1,156,151</b>	<b>1,156,151</b>

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<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	291,527	1,359,555	1,651,082	266,306	986,806	1,253,112	25,221	372,749	397,970
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,338,530	1,001,985	4,340,515	2,261,969	727,271	2,989,240	1,076,561	274,714	1,351,275
3	875000 Measuring & Reg Sta Exp-General	108,225	0	108,225	77,697	0	77,697	30,528	0	30,528
3	876000 Measuring & Reg Sta Exp-Industrial	2,775	0	2,775	1,742	0	1,742	1,033	0	1,033
3	877000 Measuring & Reg Sta Exp-City Gate	98,930	0	98,930	52,237	0	52,237	46,693	0	46,693
3	878000 Meter & House Regulator Expenses	677,977	0	677,977	415,300	0	415,300	262,677	0	262,677
3	879000 Customer Installation Expenses	1,438,752	55,259	1,494,011	930,589	40,109	970,698	508,163	15,150	523,313
3	880000 Other Expenses	1,301,923	454,936	1,756,859	1,066,615	330,206	1,396,821	235,308	124,730	360,038
3	881000 Rents	0	5,020	5,020	0	3,644	3,644	0	1,376	1,376
	MAINTENANCE									
3	885000 Supervision & Engineering	41,159	8,386	49,545	7,807	6,087	13,894	33,352	2,299	35,651
3	887000 Mains	1,085,561	(1)	1,085,560	893,113	(1)	893,112	192,448	0	192,448
3	889000 Measuring & Reg Sta Exp-General	227,077	37,315	264,392	168,040	27,084	195,124	59,037	10,231	69,268
3	890000 Measuring & Reg Sta Exp-Industrial	13,503	2,503	16,006	6,431	1,817	8,248	7,072	686	7,758
3	891000 Measuring & Reg Sta Exp-City Gate	75,050	9,852	84,902	34,769	7,151	41,920	40,281	2,701	42,982
3	892000 Services	1,965,325	0	1,965,325	1,682,133	0	1,682,133	283,192	0	283,192
3	893000 Meters & House Regulators	1,340,104	679,570	2,019,674	849,875	493,252	1,343,127	490,229	186,318	676,547
3	894000 Other Equipment	189	162,568	162,757	189	117,997	118,186	0	44,571	44,571
	TOTAL DISTRIBUTION OPERATING EXP	12,006,607	3,776,948	15,783,555	8,714,812	2,741,423	11,456,235	3,291,795	1,035,525	4,327,320
G-DEPX	Depreciation Expense-Distribution	21,112,859	57,411	21,170,270	14,604,573	38,515	14,643,088	6,508,286	18,896	6,527,182
G-OTX	Taxes Other Than FIT	17,878,904	0	17,878,904	15,100,847	0	15,100,847	2,778,057	0	2,778,057
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	38,991,763	57,411	39,049,174	29,705,420	38,515	29,743,935	9,286,343	18,896	9,305,239
	TOTAL DISTRIBUTION EXPENSES	50,998,370	3,834,359	54,832,729	38,420,232	2,779,938	41,200,170	12,578,138	1,054,421	13,632,559

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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	113,422	113,422	0	74,631	74,631	0	38,791	38,791
2	902000	Meter Reading Expenses	441,911	72,416	514,327	321,045	47,649	368,694	120,866	24,767	145,633
2	903XXX	Customer Records & Collection Expenses	360,786	4,337,701	4,698,487	169,767	2,854,164	3,023,931	191,019	1,483,537	1,674,556
2	904000	Uncollectible Accounts	1,436,130	0	1,436,130	1,610,066	0	1,610,066	(173,936)	0	(173,936)
2	905000	Misc Customer Accounts	0	61,173	61,173	0	40,251	40,251	0	20,922	20,922
TOTAL CUSTOMER ACCOUNTS EXPENSES		2,238,827	4,584,712	6,823,539	2,100,878	3,016,695	5,117,573	137,949	1,568,017	1,705,966	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,279,890	51,407	10,331,297	8,799,902	33,825	8,833,727	1,479,988	17,582	1,497,570
2	909000	Advertising	49,254	378,115	427,369	40,972	248,796	289,768	8,282	129,319	137,601
2	910000	Misc Customer Service & Info Exp	0	210,550	210,550	0	138,540	138,540	0	72,010	72,010
TOTAL CUSTOMER SERVICE & INFO EXP		10,329,144	640,072	10,969,216	8,840,874	421,161	9,262,035	1,488,270	218,911	1,707,181	
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	102,728	9,304,545	9,407,273	70,939	6,733,420	6,804,359	31,789	2,571,125	2,602,914
4	921000	Office Supplies & Expenses	687	1,215,301	1,215,988	687	879,477	880,164	0	335,824	335,824
4	922000	Admin. Expenses Transferred - Credit	0	(18,575)	(18,575)	0	(13,442)	(13,442)	0	(5,133)	(5,133)
4	923000	Outside Services Employed	116,723	3,349,535	3,466,258	73,147	2,423,958	2,497,105	43,576	925,577	969,153
4	924000	Property Insurance Premium	0	485,869	485,869	0	351,609	351,609	0	134,260	134,260
4	925XXX	Injuries and Damages	19,331	1,287,876	1,307,207	14,226	931,997	946,223	5,105	355,879	360,984
4	926XXX	Employee Pensions and Benefits	1,990,050	5,344,540	7,334,590	1,502,484	3,867,683	5,370,167	487,566	1,476,857	1,964,423
4	928000	Regulatory Commission Expenses	725,971	203,113	929,084	520,430	146,987	667,417	205,541	56,126	261,667
4	930000	Miscellaneous General Expenses	31,775	1,254,672	1,286,447	24,528	907,968	932,496	7,247	346,704	353,951
4	931000	Rents	0	134,473	134,473	0	97,314	97,314	0	37,159	37,159
4	935000	Maintenance of General Plant	654,446	3,071,355	3,725,801	569,649	2,222,647	2,792,296	84,797	848,708	933,505
TOTAL ADMIN & GEN OPERATING EXP		3,641,711	25,632,704	29,274,415	2,776,090	18,549,618	21,325,708	865,621	7,083,086	7,948,707	



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 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	1,773,858	5,063,051	6,836,909	1,626,385	3,663,978	5,290,363	147,473	1,399,073	1,546,546
G-AMTX	Amortization Expense - General Plant - 303000	39,588	88,081	127,669	24,848	63,741	88,589	14,740	24,340	39,080
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	850,863	8,736,551	9,587,414	850,868	6,322,380	7,173,248	(5)	2,414,171	2,414,166
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	325,187	0	325,187	0	0	0	325,187	0	325,187
99	407306 Regulatory Debit - AMI Amortization	234,692	0	234,692	234,692	0	234,692	0	0	0
99	407307 Regulatory Debit - Existing Meters Deferral Amorti:	89,351	0	89,351	89,351	0	89,351	0	0	0
99	407311 Regulatory Debit - AFUDC Amortization	52,107	207,973	260,080	39,831	147,095	186,926	12,276	60,878	73,154
99	407314 Regulatory Debit - FISERVE Amortization	597,064	0	597,064	544,286	0	544,286	52,778	0	52,778
99	407319 AFUDC Equity DFIT Deferral	65,888	0	65,888	0	0	0	65,888	0	65,888
99	407332 Existing Meters/ERTs Excess Depreciation Deferr:	118,053	0	118,053	118,053	0	118,053	0	0	0
99	407335 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407347 COVID-19 Deferred Costs	358,236	0	358,236	261,208	0	261,208	97,028	0	97,028
99	407368 Project Compass Amortization	0	0	0	0	0	0	0	0	0
99	407407 Reg. Credits-Amortization Depreciation Benefit	(248,493)	0	(248,493)	0	0	0	(248,493)	0	(248,493)
99	407414 Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99	407419 Amortization AFUDC Equity Tax Credit	(275,380)	0	(275,380)	(166,402)	0	(166,402)	(108,978)	0	(108,978)
99	407425 WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436 Regulatory Deferral - AMI	(2,483,645)	0	(2,483,645)	(2,483,645)	0	(2,483,645)	0	0	0
99	407447 Regulatory Deferral - COVID-19	(737,108)	0	(737,108)	(1,116,734)	0	(1,116,734)	379,626	0	379,626
99	407468 Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99	407493 Amortization - 2015 Remand Refund	(1,221,833)	0	(1,221,833)	(1,221,833)	0	(1,221,833)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	513,250	1,106,821	1,620,071	377,575	800,973	1,178,548	135,675	305,848	441,523
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,186,321	15,202,477	17,388,798	1,313,126	10,998,167	12,311,293	873,195	4,204,310	5,077,505
	TOTAL ADMIN & GENERAL EXPENSES	5,828,032	40,835,181	46,663,213	4,089,216	29,547,785	33,637,001	1,738,816	11,287,396	13,026,212
	TOTAL EXPENSES BEFORE FIT	213,208,533	54,353,889	267,562,422	151,234,224	38,802,817	190,037,041	61,974,309	15,551,072	77,525,381
	NET OPERATING INCOME (LOSS) BEFORE FIT			43,601,947			29,711,515			13,890,432
G-FIT	FEDERAL INCOME TAX			(4,635,725)			(3,285,345)			(1,350,380)
G-FIT	DEFERRED FEDERAL INCOME TAX			5,729,890			3,667,368			2,062,522
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			42,507,782			29,329,492			13,178,290

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers - AMA	100.000%	65.799%	34.201%
G-ALL	3	Direct Distribution Operating Expense	100.000%	72.583%	27.417%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	10	Actual Annual Throughput	100.000%	67.096%	32.904%
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 December 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	91,942	505,343	597,285	91,942	365,702	457,644	0	139,641	139,641
4	495028	Deferred Exchange Reservation	5,343,750	0	5,343,750	3,541,547	0	3,541,547	1,802,203	0	1,802,203
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	(1,022,806)	0	(1,022,806)	(1,022,806)	0	(1,022,806)	0	0	0
4	495328	Residential Decoupling Deferral	6,625,771	0	6,625,771	6,492,361	0	6,492,361	133,410	0	133,410
4	495329	Amortization Res Decoupling Deferral	472,492	0	472,492	33,404	0	33,404	439,088	0	439,088
4	495338	Non-Res Decoupling Deferred Rev	2,558,617	0	2,558,617	2,372,638	0	2,372,638	185,979	0	185,979
4	495339	Amortization Non-Res Decoupling	(156,100)	0	(156,100)	(312,269)	0	(312,269)	156,169	0	156,169
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>13,913,666</b>	<b>505,343</b>	<b>14,419,009</b>	<b>11,196,817</b>	<b>365,702</b>	<b>11,562,519</b>	<b>2,716,849</b>	<b>139,641</b>	<b>2,856,490</b>

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
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 December 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	142,296,060	0	142,296,060	94,598,977	0	94,598,977	47,697,083	0	47,697,083
1	804001	Pipeline Demand Costs	26,720,461	0	26,720,461	18,364,653	0	18,364,653	8,355,808	0	8,355,808
1	804002	Transport Variable Charges	285,890	0	285,890	196,378	0	196,378	89,512	0	89,512
6	804010	Gas Costs - Fixed Hedge	33,220	0	33,220	17,862	0	17,862	15,358	0	15,358
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	374,331	0	374,331	248,729	0	248,729	125,602	0	125,602
6	804018	Merchandise Processing Fee	118,539	0	118,539	78,508	0	78,508	40,031	0	40,031
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	(16,712,338)	0	(16,712,338)	(11,128,833)	0	(11,128,833)	(5,583,505)	0	(5,583,505)
6	804700	Gas Costs - Offsystem Bookout	222,253	0	222,253	149,481	0	149,481	72,772	0	72,772
6	804711	Gas Costs - Offsystem Bookout Offset	(222,253)	0	(222,253)	(149,481)	0	(149,481)	(72,772)	0	(72,772)
6	804730	Gas Costs - Intracompany LDC Gas	15,459,820	0	15,459,820	10,229,309	0	10,229,309	5,230,511	0	5,230,511
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(953,017)	0	(953,017)	577,048	0	577,048	(1,530,065)	0	(1,530,065)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(16,275,527)	0	(16,275,527)	(10,998,894)	0	(10,998,894)	(5,276,633)	0	(5,276,633)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>151,347,439</b>	<b>0</b>	<b>151,347,439</b>	<b>102,183,737</b>	<b>0</b>	<b>102,183,737</b>	<b>49,163,702</b>	<b>0</b>	<b>49,163,702</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	67.087%	32.913%
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 December 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	151,139	51,407	202,546	93,856	33,825	127,681	57,283	17,582	74,865
99	908600	Public Purpose Tariff Rider Expense Offset	9,867,973	0	9,867,973	8,466,870	0	8,466,870	1,401,103	0	1,401,103
99	908610	Limited Income Tax Refund Program	124,210	0	124,210	124,210	0	124,210	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	136,568	0	136,568	114,966	0	114,966	21,602	0	21,602
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,279,890	51,407	10,331,297	8,799,902	33,825	8,833,727	1,479,988	17,582	1,497,570

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.799%	34.201%
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 December 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.03%	54.03%
2	Cost of Debt		4.740%	4.745%
	Total Cost of Debt		2.561%	2.564%
	Total Weighted Cost		2.561%	2.564%
G-APL	Net Rate Base	639,742,827	452,956,071	186,786,756
	Interest Deduction for FIT Calculation	16,389,417	11,600,205	4,789,212
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 December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	311,164,369	219,748,556	91,415,813
G-OPS	Operating & Maintenance Expense	210,178,256	147,335,279	62,842,977
G-OPS	Book Deprec/Amort and Reg Amortizations	37,628,283	26,246,822	11,381,461
G-OTX	Taxes Other than FIT	19,755,883	16,454,940	3,300,943
	Net Operating Income Before FIT	43,601,947	29,711,515	13,890,432
G-INT	Less: Interest Expense	16,389,417	11,600,205	4,789,212
G-OTX	Less: Idaho ITC Deferral & Amortization	(5,006)	0	(5,006)
G-SCM	Schedule M Adjustments	(49,282,403)	(33,755,809)	(15,526,594)
	Taxable Net Operating Income	(22,074,879)	(15,644,499)	(6,430,380)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,635,725)	(3,285,345)	(1,350,380)
G-DTE	Deferred FIT	5,729,890	3,667,368	2,062,522
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	1,094,165	382,023	712,142
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>		<b>G-SCM-12A</b>
For Twelve Months Ended December 31, 2021		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	23,777,167	14,634,376	38,411,543	17,106,673	10,559,601	27,666,274	6,670,494	4,074,775	10,745,269
12	997001	Contributions In Aid of Construction	0	1,366,257	1,366,257	0	966,326	966,326	0	399,931	399,931
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	639,298	639,298	0	452,163	452,163	0	187,135	187,135
99	997010	Deferred Gas Credit and Refunds	(17,228,544)	281,251	(16,947,293)	(10,421,846)	198,923	(10,222,923)	(6,806,698)	82,328	(6,724,370)
12	997016	Redemption Expense Amortization	0	78,727	78,727	0	55,682	55,682	0	23,045	23,045
99	997018	DSM Tariff Rider	(1,994,129)	0	(1,994,129)	(948,582)	0	(948,582)	(1,045,547)	0	(1,045,547)
12	997020	FAS87 Current Pension Accrual	0	(3,270,846)	(3,270,846)	0	(2,313,404)	(2,313,404)	0	(957,442)	(957,442)
12	997027	Customer Uncollectibles	556,782	(890,348)	(333,566)	668,045	(629,725)	38,320	(111,263)	(260,623)	(371,886)
99	997031	Decoupling Mechanism	(8,477,974)	0	(8,477,974)	(7,563,328)	0	(7,563,328)	(914,646)	0	(914,646)
12	997032	Interest Rate Swaps	0	(2,637,579)	(2,637,579)	0	(1,865,507)	(1,865,507)	0	(772,072)	(772,072)
12	997035	Leases	0	21,659	21,659	0	15,674	15,674	0	5,985	5,985
12	997048	AFUDC	0	(213,600)	(213,600)	0	(151,075)	(151,075)	0	(62,525)	(62,525)
12	997049	Tax Depreciation	0	(37,337,761)	(37,337,761)	0	(26,408,252)	(26,408,252)	0	(10,929,509)	(10,929,509)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	751,615	0	751,615	730,013	0	730,013	21,602	0	21,602
12	997080	Book Transportation Depreciation	0	2,853,475	2,853,475	0	2,018,206	2,018,206	0	835,269	835,269
12	997081	Deferred Compensation	0	(95,092)	(95,092)	0	(67,257)	(67,257)	0	(27,835)	(27,835)
4	997082	Meal Disallowances	0	10,538	10,538	0	7,626	7,626	0	2,912	2,912
12	997083	Paid Time Off	0	124,490	124,490	0	88,049	88,049	0	36,441	36,441
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	(10,600,000)	(10,600,000)	0	(7,497,168)	(7,497,168)	0	(3,102,832)	(3,102,832)
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	(2,041,549)	0	(2,041,549)	(2,041,549)	0	(2,041,549)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	805	0	805	805	0	805	0	0	0
99	997109	Tax Reform Amortization	(805)	0	(805)	(805)	0	(805)	0	0	0
99	997110	FISERVE	597,064	0	597,064	544,286	0	544,286	52,778	0	52,778
12	997111	Capitalized Transportation	0	(67,034)	(67,034)	0	(47,412)	(47,412)	0	(19,622)	(19,622)
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	116,258	116,258	0	82,227	82,227	0	34,031	34,031
12	997115	AFUDC Equity DFIR Deferral	(209,491)	0	(209,491)	(166,402)	0	(166,402)	(43,089)	0	(43,089)
12	997118	Depreciation Study Deferral	76,694	0	76,694	0	0	0	76,694	0	76,694
12	997119	AFUDC Tax CPI	0	798,296	798,296	0	564,619	564,619	0	233,677	233,677
12	997120	Transportation Tax Disallowance	0	25,816	25,816	0	18,259	18,259	0	7,557	7,557
12	997125	COVID-19	(442,612)	0	(442,612)	(919,266)	0	(919,266)	476,654	0	476,654
12	997126	Prepaid Expenses	0	(8,904)	(8,904)	0	(6,298)	(6,298)	0	(2,606)	(2,606)
12	997127	CARES Act SS Deferral	0	(424,792)	(424,792)	0	(300,447)	(300,447)	0	(124,345)	(124,345)
12	997128	Meters Expensed	0	(7,086,554)	(7,086,554)	0	(5,012,178)	(5,012,178)	0	(2,074,376)	(2,074,376)
12	997129	Mixed Service Costs (IDD#5)	0	(5,100,000)	(5,100,000)	0	(3,607,128)	(3,607,128)	0	(1,492,872)	(1,492,872)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>(2,500,334)</b>	<b>(46,782,069)</b>	<b>(49,282,403)</b>	<b>(877,313)</b>	<b>(32,878,496)</b>	<b>(33,755,809)</b>	<b>(1,623,021)</b>	<b>(13,903,573)</b>	<b>(15,526,594)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers - AMA	100.000%	65.799%	34.201%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	67.087%	32.913%
G-ALL	11	Book Depreciation	100.000%	71.104%	28.896%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.728%	29.272%
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 December 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	4,436,854	3,138,098	1,298,756
99	410100	Deferred Federal Income Tax Exp	6,097,120	4,501,651	1,595,469
		<b>SUBTOTAL</b>	<b>10,533,974</b>	<b>7,639,749</b>	<b>2,894,225</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,689,469)	(1,902,207)	(787,262)
99	411100	Deferred Federal Income Tax Exp	(721,511)	(725,354)	3,843
		<b>SUBTOTAL</b>	<b>(3,410,980)</b>	<b>(2,627,561)</b>	<b>(783,419)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	(1,393,104)	(1,344,820)	(48,284)
		<b>SUBTOTAL</b>	<b>(1,393,104)</b>	<b>(1,344,820)</b>	<b>(48,284)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>5,729,890</b>	<b>3,667,368</b>	<b>2,062,522</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.728%	29.272%
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 December 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	256,908	256,908	0	175,545	175,545	0	81,363	81,363
		TOTAL UNDERGROUND STORAGE TAX	0	256,908	256,908	0	175,545	175,545	0	81,363	81,363
		DISTRIBUTION									
99	408110	State Excise Tax	6,171,696	0	6,171,696	6,171,696	0	6,171,696	0	0	0
99	408120	Municipal Occupation & License Tax	6,762,604	0	6,762,604	5,612,963	0	5,612,963	1,149,641	0	1,149,641
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	4,949,385	0	4,949,385	3,316,041	0	3,316,041	1,633,344	0	1,633,344
99	409100	State Income Tax	225	0	225	147	0	147	78	0	78
99	411410	State Income Tax-ITC Deferred	7	0	7	0	0	0	7	0	7
99	411420	State Income Tax-ITC Amortization	(5,013)	0	(5,013)	0	0	0	(5,013)	0	(5,013)
		TOTAL DISTRIBUTION TAX	17,878,904	0	17,878,904	15,100,847	0	15,100,847	2,778,057	0	2,778,057
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	513,250	1,106,821	1,620,071	377,575	800,973	1,178,548	135,675	305,848	441,523
		TOTAL A&G TAX	513,250	1,106,821	1,620,071	377,575	800,973	1,178,548	135,675	305,848	441,523
		TOTAL TAXES OTHER THAN FIT	18,392,154	1,363,729	19,755,883	15,478,422	976,518	16,454,940	2,913,732	387,211	3,300,943

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
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**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended December 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
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
4	303000	Misc Intangible Plant (303000)	1,794,114	1,331,976	3,126,090	1,022,169	963,911	1,986,080	771,945	368,065	1,140,010
4	3031XX	Misc Intangible IT Plant (3031XX)	4,230,656	58,594,991	62,825,647	4,230,827	42,403,438	46,634,265	(171)	16,191,553	16,191,382
<b>TOTAL INTANGIBLE PLANT</b>			<b>6,024,770</b>	<b>59,926,967</b>	<b>65,951,737</b>	<b>5,252,996</b>	<b>43,367,349</b>	<b>48,620,345</b>	<b>771,774</b>	<b>16,559,618</b>	<b>17,331,392</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	915,634	915,634	0	376,369	376,369
1	351XXX	Structures & Improvements	0	2,237,958	2,237,958	0	1,529,197	1,529,197	0	708,761	708,761
1	352XXX	Wells	0	22,872,463	22,872,463	0	15,628,754	15,628,754	0	7,243,709	7,243,709
1	353000	Lines	0	2,059,406	2,059,406	0	1,407,192	1,407,192	0	652,214	652,214
1	354000	Compressor Station Equipment	0	14,753,710	14,753,710	0	10,081,210	10,081,210	0	4,672,500	4,672,500
1	355000	Measuring & Regulating Equipment	0	1,362,469	1,362,469	0	930,975	930,975	0	431,494	431,494
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,376,183	2,376,183	0	1,623,646	1,623,646	0	752,537	752,537
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>47,499,335</b>	<b>47,499,335</b>	<b>0</b>	<b>32,489,104</b>	<b>32,489,104</b>	<b>0</b>	<b>15,010,231</b>	<b>15,010,231</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	627,080	0	627,080	485,083	0	485,083	141,997	0	141,997
6	375000	Structures & Improvements	1,512,714	0	1,512,714	866,681	0	866,681	646,033	0	646,033
6	376000	Mains	420,829,482	2,518,278	423,347,760	279,734,823	1,689,437	281,424,260	141,094,659	828,841	141,923,500
6	378000	Measuring & Reg Station Equip-General	6,991,905	0	6,991,905	4,499,252	0	4,499,252	2,492,653	0	2,492,653
6	379000	Measuring & Reg Station Equip-City Gate	6,441,099	0	6,441,099	1,880,843	0	1,880,843	4,560,256	0	4,560,256
6	380000	Services	307,666,211	0	307,666,211	211,219,446	0	211,219,446	96,446,765	0	96,446,765
6	381XXX	Meters	108,974,868	0	108,974,868	77,196,623	0	77,196,623	31,778,245	0	31,778,245
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	3,989,342	0	3,989,342	2,949,584	0	2,949,584	1,039,758	0	1,039,758
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>857,121,296</b>	<b>2,518,278</b>	<b>859,639,574</b>	<b>578,896,260</b>	<b>1,689,437</b>	<b>580,585,697</b>	<b>278,225,036</b>	<b>828,841</b>	<b>279,053,877</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	3,375,255	2,619,151	5,994,406	3,275,642	1,895,401	5,171,043	99,613	723,750	823,363
4	390XXX	Structures & Improvements	30,431,827	28,926,857	59,358,684	28,676,136	20,933,499	49,609,635	1,755,691	7,993,358	9,749,049
4	391XXX	Office Furniture & Equipment	1,444,203	16,467,310	17,911,513	1,441,762	11,916,898	13,358,660	2,441	4,550,412	4,552,853
4	392XXX	Transportation Equipment	13,518,600	5,006,700	18,525,300	10,407,938	3,623,199	14,031,137	3,110,662	1,383,501	4,494,163
4	393000	Stores Equipment	308,545	1,048,450	1,356,995	253,223	758,732	1,011,955	55,322	289,718	345,040
4	394000	Tools, Shop & Garage Equipment	2,947,910	7,351,992	10,299,902	2,389,903	5,320,416	7,710,319	558,007	2,031,576	2,589,583
4	395XXX	Laboratory Equipment	104,852	552,987	657,839	104,852	400,180	505,032	0	152,807	152,807
4	396XXX	Power Operated Equipment	3,680,452	1,072,286	4,752,738	2,665,708	775,981	3,441,689	1,014,744	296,305	1,311,049
4	397XXX	Communications Equipment	4,699,212	16,883,077	21,582,289	3,517,588	12,217,776	15,735,364	1,181,624	4,665,301	5,846,925
4	398000	Miscellaneous Equipment	1,953	142,268	144,221	0	102,955	102,955	1,953	39,313	41,266
<b>TOTAL GENERAL PLANT</b>			<b>60,512,809</b>	<b>80,071,078</b>	<b>140,583,887</b>	<b>52,732,752</b>	<b>57,945,037</b>	<b>110,677,789</b>	<b>7,780,057</b>	<b>22,126,041</b>	<b>29,906,098</b>

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended December 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	923,658,875	190,015,658	1,113,674,533	636,882,008	135,490,927	772,372,935	286,776,867	54,524,731	341,301,598
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,136,297)	(18,136,297)	0	(12,392,532)	(12,392,532)	0	(5,743,765)	(5,743,765)
G-ADEP		Distribution Plant	(256,569,487)	(1,937,212)	(258,506,699)	(164,016,962)	(1,299,617)	(165,316,579)	(92,552,525)	(637,595)	(93,190,120)
G-ADEP		General Plant	(17,368,833)	(25,556,453)	(42,925,286)	(13,412,357)	(18,494,439)	(31,906,796)	(3,956,476)	(7,062,014)	(11,018,490)
		TOTAL ACCUMULATED DEPRECIATION	(273,938,320)	(45,629,962)	(319,568,282)	(177,429,319)	(32,186,588)	(209,615,907)	(96,509,001)	(13,443,374)	(109,952,375)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(415,718)	(943,510)	(1,359,228)	(278,218)	(682,790)	(961,008)	(137,500)	(260,720)	(398,220)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,300,778)	(26,304,361)	(28,605,139)	(2,300,810)	(19,035,676)	(21,336,486)	32	(7,268,685)	(7,268,653)
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	(2,716,496)	(27,247,871)	(29,964,367)	(2,579,028)	(19,718,466)	(22,297,494)	(137,468)	(7,529,405)	(7,666,873)
		TOTAL ACCUMULATED DEPR/AMORT	(276,654,816)	(72,877,833)	(349,532,649)	(180,008,347)	(51,905,054)	(231,913,401)	(96,646,469)	(20,972,779)	(117,619,248)
		NET GAS UTILITY PLANT before DFIT	647,004,059	117,137,825	764,141,884	456,873,661	83,585,873	540,459,534	190,130,398	33,551,952	223,682,350
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(112,360,618)	(112,360,618)	0	(79,470,418)	(79,470,418)	0	(32,890,200)	(32,890,200)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,259,721)	(17,259,721)	0	(12,487,186)	(12,487,186)	0	(4,772,535)	(4,772,535)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(714,417)	(714,417)	0	(517,002)	(517,002)	0	(197,415)	(197,415)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	45,710	45,710	0	33,079	33,079	0	12,631	12,631
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(294,952)	(294,952)	0	(208,614)	(208,614)	0	(86,338)	(86,338)
		TOTAL ACCUMULATED DFIT	0	(130,583,998)	(130,583,998)	0	(92,650,141)	(92,650,141)	0	(37,933,857)	(37,933,857)
		NET GAS UTILITY PLANT	647,004,059	(13,446,173)	633,557,886	456,873,661	(9,064,268)	447,809,393	190,130,398	(4,381,905)	185,748,493

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	67.087%	32.913%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.728%	29.272%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months Ended December 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	647,004,059	(13,446,173)	633,557,886	456,873,661	(9,064,268)	447,809,393	190,130,398	(4,381,905)	185,748,493
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(2,833,002)	0	(2,833,002)	(2,833,002)	0	(2,833,002)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,340,310	2,560,276	3,900,586	921,993	1,852,795	2,774,788	418,317	707,481	1,125,798
4	182318	Accumulated Amortization - AFUDC	(224,804)	(629,990)	(854,794)	(157,333)	(455,815)	(613,148)	(67,471)	(174,175)	(241,646)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,916,036	3,916,036	0	1,815,028	1,815,028
1	164100	Gas Inventory--Jackson Prairie	0	13,582,353	13,582,353	0	9,280,822	9,280,822	0	4,301,531	4,301,531
1	164115	Gas Inventory--Clay Basin	0	71,242	71,242	0	51,556	51,556	0	19,686	19,686
4	252000	Customer Advances	0	10	10	0	7	7	0	3	3
99	254393	Regulatory Liability-Customer Tax Credit	(28,226,668)	0	(28,226,668)	(19,720,554)	0	(19,720,554)	(8,506,114)	0	(8,506,114)
99	190393	ADFIT-Customer Tax Credit	5,927,600	0	5,927,600	4,141,316	0	4,141,316	1,786,284	0	1,786,284
99	235199	Customer Deposits	(55,850)	0	(55,850)	(55,850)	0	(55,850)	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	7,530,350	0	7,530,350	7,530,350	0	7,530,350	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,581,373)	0	(1,581,373)	(1,581,373)	0	(1,581,373)	0	0	0
C-WKC		Working Capital	2,993,423	0	2,993,423	2,255,730	0	2,255,730	737,693	0	737,693
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(15,130,014)	21,314,955	6,184,941	(9,498,723)	14,645,401	5,146,678	(5,631,291)	6,669,554	1,038,263
		NET RATE BASE	631,874,045	7,868,782	639,742,827	447,374,938	5,581,133	452,956,071	184,499,107	2,287,649	186,786,756

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
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 December 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)	3,210,245	3,210,245												
Steam (ED-ID)	4,367,704	4,367,704												
Steam (ED-WA)	11,689,842	11,689,842												
Hydro (ED-AN)	14,632,431	14,632,431												
Other (ED-AN)	10,624,421	10,624,421												
<b>Total Electric Production</b>	<b>44,524,643</b>	<b>44,524,643</b>												
<b>Electric Transmission</b>														
ED-AN	17,589,829	17,589,829												
ED-ID	753,645	753,645												
ED-WA	515,024	515,024												
<b>Total Electric Transmission</b>	<b>18,858,498</b>	<b>18,858,498</b>												
<b>Electric Distribution</b>														
ED-AN	83,831	83,831												
ED-ID	18,289,857	18,289,857												
ED-WA	34,931,185	34,931,185												
<b>Total Electric Distribution</b>	<b>53,304,873</b>	<b>53,304,873</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	689,286		689,286			689,286	689,286		470,989	470,989		218,297	218,297	
GD-OR	122,217			122,217										
<b>Total Gas Underground Storage</b>	<b>811,503</b>		<b>689,286</b>	<b>122,217</b>		<b>689,286</b>	<b>689,286</b>		<b>470,989</b>	<b>470,989</b>		<b>218,297</b>	<b>218,297</b>	
<b>Gas Distribution</b>														
6 GD-AN	57,411		57,411			57,411	57,411		38,515	38,515		18,896	18,896	
GD-ID	6,508,286		6,508,286			6,508,286	6,508,286				6,508,286		6,508,286	
GD-WA	14,604,573		14,604,573			14,604,573	14,604,573	14,604,573		14,604,573				
GD-OR	9,747,099			9,747,099										
<b>Total Gas Distribution</b>	<b>30,917,369</b>		<b>21,170,270</b>	<b>9,747,099</b>		<b>21,112,859</b>	<b>21,170,270</b>	<b>14,604,573</b>	<b>38,515</b>	<b>14,643,088</b>		<b>6,508,286</b>	<b>18,896</b>	<b>6,527,182</b>
<b>General Plant</b>														
ED-AN	2,867,835	2,867,835												
ED-ID	500,215	500,215												
ED-WA	1,066,079	1,066,079												
7,4 CD-AA	22,377,973	15,664,133	4,631,122	2,082,718		4,631,122	4,631,122		3,351,404	3,351,404		1,279,718	1,279,718	
9,4 CD-AN	633,926	489,498	144,428			144,428	144,428		104,518	104,518		39,910	39,910	
9 CD-ID	474,563	366,443	108,120			108,120	108,120				108,120		108,120	
9 CD-WA	2,274,032	1,755,939	518,093			518,093	518,093	518,093		518,093				
8,4 GD-AA	371,849		255,955	115,894		255,955	255,955		185,227	185,227		70,728	70,728	
4 GD-AN	31,546		31,546			31,546	31,546		22,829	22,829		8,717	8,717	
GD-ID	39,353		39,353			39,353	39,353				39,353		39,353	
GD-WA	1,108,292		1,108,292			1,108,292	1,108,292	1,108,292		1,108,292				
GD-OR	206,277			206,277										
<b>Total General Plant</b>	<b>31,951,940</b>	<b>22,710,142</b>	<b>6,836,909</b>	<b>2,404,889</b>		<b>1,773,858</b>	<b>5,063,051</b>	<b>6,836,909</b>	<b>1,626,385</b>	<b>3,663,978</b>	<b>5,290,363</b>	<b>147,473</b>	<b>1,399,073</b>	<b>1,546,546</b>
<b>Total Depreciation Expense</b>	<b>180,368,826</b>	<b>139,398,156</b>	<b>28,696,465</b>	<b>12,274,205</b>		<b>22,886,717</b>	<b>5,809,748</b>	<b>28,696,465</b>	<b>16,230,958</b>	<b>4,173,482</b>	<b>20,404,440</b>	<b>6,655,759</b>	<b>1,636,266</b>	<b>8,292,025</b>

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		69.998%	20.695%	9.307%	1 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor		0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor		77.218%	22.782%	0.000%	6 Actual Therms Purchased	67.087%	32.913%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12A</b>
For Twelve Months Ended December 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	913,080	913,080												
Misc Intangible Plt (303000) ED-AN	253,637	253,637												
<b>Total Production/Transmission</b>	<b>1,166,717</b>	<b>1,166,717</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	112,999	112,999												
Misc Intangible Plt (303000) ED-WA	5,866	5,866												
<b>Total Distribution</b>	<b>118,865</b>	<b>118,865</b>												
<b>General Plant - 303000</b>														
7,4 CD-AA	414,900	290,421	85,864	38,615		85,864	85,864		62,137	62,137		23,727	23,727	
9,4 CD-AN	9,730	7,513	2,217			2,217	2,217		1,604	1,604		613	613	
GD-ID	14,740		14,740		14,740		14,740				14,740		14,740	
GD-WA	24,848		24,848		24,848		24,848	24,848		24,848				
GD-OR	7,682			7,682										
<b>Total General Plant - 303000</b>	<b>471,900</b>	<b>297,934</b>	<b>127,669</b>	<b>46,297</b>	<b>39,588</b>	<b>88,081</b>	<b>127,669</b>	<b>24,848</b>	<b>63,741</b>	<b>88,589</b>	<b>14,740</b>	<b>24,340</b>	<b>39,080</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	41,776,497	29,242,712	8,645,646	3,888,139		8,645,646	8,645,646		6,256,595	6,256,595		2,389,051	2,389,051	
9,4 CD-AN	141,589	109,331	32,258			32,258	32,258		23,344	23,344		8,914	8,914	
9,4 CD-ID	(21)	(16)	(5)		(5)		(5)				(5)		(5)	
9,4 CD-WA	3,734,662	2,883,794	850,868		850,868		850,868	850,868		850,868			0	
ED-AN	4,196,247	4,196,247												
ED-ID	(21)	(21)												
ED-WA	720,220	720,220												
8,4 GD-AA	85,202		58,647	26,555		58,647	58,647		42,441	42,441		16,206	16,206	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>50,654,375</b>	<b>37,152,267</b>	<b>9,587,414</b>	<b>3,914,694</b>	<b>850,863</b>	<b>8,736,551</b>	<b>9,587,414</b>	<b>850,868</b>	<b>6,322,380</b>	<b>7,173,248</b>	<b>(5)</b>	<b>2,414,171</b>	<b>2,414,166</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	424,448	424,448												
GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>	<b>424,448</b>	<b>424,448</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>52,836,305</b>	<b>39,160,231</b>	<b>9,715,083</b>	<b>3,960,991</b>	<b>890,451</b>	<b>8,824,632</b>	<b>9,715,083</b>	<b>875,716</b>	<b>6,386,121</b>	<b>7,261,837</b>	<b>14,735</b>	<b>2,438,511</b>	<b>2,453,246</b>	

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Rat	72.367%	27.633%
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 December 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)	(73,585,930)	(73,585,930)												
Steam (ED-ID)	(91,589,099)	(91,589,099)												
Steam (ED-WA)	(173,034,977)	(173,034,977)												
Hydro (ED-AN)	(165,915,144)	(165,915,144)												
Other (ED-AN)	(154,070,513)	(154,070,513)												
<b>Total Electric Production</b>	<b>(658,195,663)</b>	<b>(658,195,663)</b>												
<b>Electric Transmission</b>														
ED-AN	(219,801,506)	(219,801,506)												
ED-ID	(10,042,729)	(10,042,729)												
ED-WA	(15,971,493)	(15,971,493)												
<b>Total Electric Transmission</b>	<b>(245,815,728)</b>	<b>(245,815,728)</b>												
<b>Electric Distribution</b>														
ED-AN	(368,611)	(368,611)												
ED-ID	(253,800,111)	(253,800,111)												
ED-WA	(397,466,973)	(397,466,973)												
<b>Total Electric Distribution</b>	<b>(651,635,695)</b>	<b>(651,635,695)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(18,136,297)		(18,136,297)			(18,136,297)	(18,136,297)		(12,392,532)	(12,392,532)		(5,743,765)	(5,743,765)	
GD-OR	(1,455,897)			(1,455,897)										
<b>Total Gas Underground Storage</b>	<b>(19,592,194)</b>		<b>(18,136,297)</b>	<b>(1,455,897)</b>		<b>(18,136,297)</b>	<b>(18,136,297)</b>		<b>(12,392,532)</b>	<b>(12,392,532)</b>		<b>(5,743,765)</b>	<b>(5,743,765)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,937,212)		(1,937,212)			(1,937,212)	(1,937,212)		(1,299,617)	(1,299,617)		(637,595)	(637,595)	
GD-ID	(92,552,525)		(92,552,525)			(92,552,525)	(92,552,525)				(92,552,525)		(92,552,525)	
GD-WA	(164,016,962)		(164,016,962)			(164,016,962)	(164,016,962)	(164,016,962)		(164,016,962)				
GD-OR	(128,110,038)			(128,110,038)										
<b>Total Gas Distribution</b>	<b>(386,616,737)</b>		<b>(258,506,699)</b>	<b>(128,110,038)</b>		<b>(256,569,487)</b>	<b>(1,937,212)</b>	<b>(258,506,699)</b>	<b>(164,016,962)</b>	<b>(1,299,617)</b>	<b>(165,316,579)</b>	<b>(92,552,525)</b>	<b>(637,595)</b>	<b>(93,190,120)</b>
<b>General Plant</b>														
ED-AN	(36,671,848)	(36,671,848)												
ED-ID	(12,328,363)	(12,328,363)												
ED-WA	(22,842,860)	(22,842,860)												
7.4 CD-AA	(89,840,219)	(62,886,357)	(18,592,433)	(8,361,429)		(18,592,433)	(18,592,433)		(13,454,786)	(13,454,786)		(5,137,647)	(5,137,647)	
9.4 CD-AN	(7,918,726)	(6,114,603)	(1,804,123)			(1,804,123)	(1,804,123)		(1,305,590)	(1,305,590)		(498,533)	(498,533)	
9 CD-ID	(6,900,852)	(5,328,631)	(1,572,221)			(1,572,221)	(1,572,221)				(1,572,221)		(1,572,221)	
9 CD-WA	(8,785,199)	(6,783,667)	(2,001,532)			(2,001,532)	(2,001,532)	(2,001,532)		(2,001,532)				
8.4 GD-AA	(2,110,694)		(1,452,854)	(657,840)		(1,452,854)	(1,452,854)		(1,051,387)	(1,051,387)		(401,467)	(401,467)	
4 GD-AN	(3,707,043)		(3,707,043)			(3,707,043)	(3,707,043)		(2,682,676)	(2,682,676)		(1,024,367)	(1,024,367)	
GD-ID	(2,384,255)		(2,384,255)			(2,384,255)	(2,384,255)				(2,384,255)		(2,384,255)	
GD-WA	(11,410,825)		(11,410,825)			(11,410,825)	(11,410,825)	(11,410,825)		(11,410,825)				
GD-OR	(5,302,609)			(5,302,609)										
<b>Total General Plant</b>	<b>(210,203,493)</b>	<b>(152,956,329)</b>	<b>(42,925,286)</b>	<b>(14,321,878)</b>		<b>(17,368,833)</b>	<b>(25,556,453)</b>	<b>(42,925,286)</b>	<b>(13,412,357)</b>	<b>(18,494,439)</b>	<b>(31,906,796)</b>	<b>(3,956,476)</b>	<b>(7,062,014)</b>	<b>(11,018,490)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,172,059,510)</b>	<b>(1,708,603,415)</b>	<b>(319,568,282)</b>	<b>(143,887,813)</b>		<b>(273,938,320)</b>	<b>(45,629,962)</b>	<b>(319,568,282)</b>	<b>(177,429,319)</b>	<b>(32,186,588)</b>	<b>(209,615,907)</b>	<b>(96,509,001)</b>	<b>(13,443,374)</b>	<b>(109,952,375)</b>

**Allocation Ratios:**

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		69.998%	20.695%	9.307%	1 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor		0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor		77.218%	22.782%	0.000%	6 Actual Therms Purchased	67.087%	32.913%

**RESULTS OF OPERATIONS**  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
 For Twelve Months Ended December 31, 2021  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	System	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	(14,274,154)	(14,274,154)											
Misc Intangible Plt (303000)	ED-AN	(2,427,583)	(2,427,583)											
<b>Total Production/Transmission</b>		<b>(16,701,737)</b>	<b>(16,701,737)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(259,975)	(259,975)											
Misc Intangible Plt (303000)	ED-WA	(57,339)	(57,339)											
<b>Total Distribution</b>		<b>(317,314)</b>	<b>(317,314)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,415,102)	(3,090,483)	(913,705)	(410,914)		(913,705)	(913,705)		(661,221)	(661,221)		(252,484)	(252,484)
9,4	CD-AN	(130,820)	(101,015)	(29,805)			(29,805)	(29,805)		(21,569)	(21,569)		(8,236)	(8,236)
	GD-ID	(137,500)		(137,500)			(137,500)	(137,500)				(137,500)		(137,500)
	GD-WA	(278,218)		(278,218)			(278,218)	(278,218)	(278,218)		(278,218)			
	GD-OR	(114,153)			(114,153)									
<b>Total General Plant - 303000</b>		<b>(5,075,793)</b>	<b>(3,191,498)</b>	<b>(1,359,228)</b>	<b>(525,067)</b>	<b>(415,718)</b>	<b>(943,510)</b>	<b>(1,359,228)</b>	<b>(278,218)</b>	<b>(682,790)</b>	<b>(961,008)</b>	<b>(137,500)</b>	<b>(260,720)</b>	<b>(398,220)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(126,364,277)	(88,452,465)	(26,151,089)	(11,760,723)		(26,151,089)	(26,151,089)		(18,924,758)	(18,924,758)		(7,226,331)	(7,226,331)
9,4	CD-AN	(282,191)	(217,899)	(64,292)			(64,292)	(64,292)		(46,526)	(46,526)		(17,766)	(17,766)
9	CD-ID	141	109	32		32		32			0	32		32
9	CD-WA	(10,098,802)	(7,797,992)	(2,300,810)		(2,300,810)		(2,300,810)	(2,300,810)		(2,300,810)		0	0
	ED-AN	(9,521,909)	(9,521,909)											
	ED-ID	140	140											
	ED-WA	(649,072)	(649,072)											
8,4	GD-AA	(129,269)		(88,980)	(40,289)		(88,980)	(88,980)		(64,392)	(64,392)		(24,588)	(24,588)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(147,045,239)</b>	<b>(106,639,088)</b>	<b>(28,605,139)</b>	<b>(11,801,012)</b>	<b>(2,300,778)</b>	<b>(26,304,361)</b>	<b>(28,605,139)</b>	<b>(2,300,810)</b>	<b>(19,035,676)</b>	<b>(21,336,486)</b>	<b>32</b>	<b>(7,268,685)</b>	<b>(7,268,653)</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
9	CD-WA	0	0	0			0	0	0		0			0
4	ED-AN	(529,469)	(529,469)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(529,469)</b>	<b>(529,469)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(169,669,552)</b>	<b>(127,379,106)</b>	<b>(29,964,367)</b>	<b>(12,326,079)</b>	<b>(2,716,496)</b>	<b>(27,247,871)</b>	<b>(29,964,367)</b>	<b>(2,579,028)</b>	<b>(19,718,466)</b>	<b>(22,297,494)</b>	<b>(137,468)</b>	<b>(7,529,405)</b>	<b>(7,666,873)</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%			



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 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	743,826	122,278	362,279	259,269	743,826	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	845,277	0	0	0	0	0	0	0	0	845,277	0	845,277	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,923,402	0	0	8,346,143	8,346,143	0	0	2,467,548	2,467,548	0	1,109,711	1,109,711	
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>18,576,289</b>	<b>807,776</b>	<b>699,891</b>	<b>9,119,229</b>	<b>10,626,896</b>	<b>3,275,642</b>	<b>99,613</b>	<b>2,619,150</b>	<b>5,994,405</b>	<b>845,277</b>	<b>1,109,711</b>	<b>1,954,988</b>	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	14,372,532	4,421,860	2,748,129	7,202,543	14,372,532	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,908,105	0	0	0	0	25,908,105	0	0	0	25,908,105	0	0	
99		GD-OR / AS	4,039,083	0	0	0	0	0	0	0	0	4,039,083	0	4,039,083	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,802,637	0	0	89,459,290	89,459,290	0	0	26,448,756	26,448,756	0	11,894,591	11,894,591	
9		CD-WA / ID / AN	30,732,670	9,381,517	5,950,455	8,398,874	23,730,846	2,768,032	1,755,691	2,478,101	7,001,824	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>202,855,027</b>	<b>13,803,377</b>	<b>8,698,584</b>	<b>105,060,707</b>	<b>127,562,668</b>	<b>28,676,137</b>	<b>1,755,691</b>	<b>28,926,857</b>	<b>59,358,685</b>	<b>4,039,083</b>	<b>11,894,591</b>	<b>15,933,674</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,727,987	224,534	7,798	1,495,655	1,727,987	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	139,478	0	0	0	0	139,478	0	0	0	139,478	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	319,642	0	0	0	0	0	0	220,019	220,019	0	99,623	99,623	
7		CD-AA	78,137,299	0	0	54,694,547	54,694,547	0	0	16,170,514	16,170,514	0	7,272,238	7,272,238	
9		CD-WA / ID / AN	6,063,736	4,413,749	8,272	260,214	4,682,235	1,302,284	2,441	76,776	1,381,501	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>86,400,251</b>	<b>4,638,283</b>	<b>16,070</b>	<b>56,450,416</b>	<b>61,104,769</b>	<b>1,441,762</b>	<b>2,441</b>	<b>16,467,309</b>	<b>17,911,512</b>	<b>12,109</b>	<b>7,371,861</b>	<b>7,383,970</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	54,476,072	24,069,883	10,587,319	19,818,870	54,476,072	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,286,560	0	0	0	0	9,909,835	2,879,060	2,497,665	15,286,560	0	0	0	
99		GD-OR / AS	4,557,435	0	0	0	0	0	0	0	0	4,557,435	0	4,557,435	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,540,518	0	0	5,278,212	5,278,212	0	0	1,560,510	1,560,510	0	701,796	701,796	
9		CD-WA / ID / AN	7,072,523	1,688,190	784,955	2,988,045	5,461,190	498,103	231,602	881,628	1,611,333	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>89,030,295</b>	<b>25,758,073</b>	<b>11,372,274</b>	<b>28,085,127</b>	<b>65,215,474</b>	<b>10,407,938</b>	<b>3,110,662</b>	<b>5,006,700</b>	<b>18,525,300</b>	<b>4,557,435</b>	<b>732,086</b>	<b>5,289,521</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	430,936	26,980	0	403,956	430,936	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	163,148	0	0	0	0	163,148	0	0	163,148	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	7,827	0	0	5,479	5,479	0	0	1,620	1,620	0	728	728	
9		CD-WA / ID / AN	5,232,969	305,288	187,498	3,547,955	4,040,741	90,076	55,322	1,046,830	1,192,228	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,855,672</b>	<b>332,268</b>	<b>187,498</b>	<b>3,957,390</b>	<b>4,477,156</b>	<b>253,224</b>	<b>55,322</b>	<b>1,048,450</b>	<b>1,356,996</b>	<b>20,792</b>	<b>728</b>	<b>21,520</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,940,013	962,383	270,131	5,707,499	6,940,013	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,224,177	0	0	0	0	2,385,556	336,919	501,702	3,224,177	0	0	0	
99		GD-OR / AS	910,889	0	0	0	0	0	0	0	0	910,889	0	910,889	
8		GD-AA	5,473,564	0	0	0	0	0	0	3,767,618	3,767,618	0	1,705,946	1,705,946	
7		CD-AA	14,121,803	0	0	9,884,980	9,884,980	0	0	2,922,507	2,922,507	0	1,314,316	1,314,316	
9		CD-WA / ID / AN	1,692,489	14,734	749,318	542,837	1,306,889	4,347	221,088	160,165	385,600	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>32,362,935</b>	<b>977,117</b>	<b>1,019,449</b>	<b>16,135,316</b>	<b>18,131,882</b>	<b>2,389,903</b>	<b>558,007</b>	<b>7,351,992</b>	<b>10,299,902</b>	<b>910,889</b>	<b>3,020,262</b>	<b>3,931,151</b>	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,798	0	0	116,798	116,798	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>116,798</b>	<b>0</b>	<b>0</b>	<b>116,798</b>	<b>116,798</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	2,107,918	395,775	15,699	1,696,444	2,107,918	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	199,769	0	0	0	0	104,852	0	94,917	199,769	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	210,870	0	0	0	0	0	0	145,148	145,148	0	65,722	65,722	
7		CD-AA	1,512,067	0	0	1,058,417	1,058,417	0	0	312,922	312,922	0	140,728	140,728	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,049,210</b>	<b>395,775</b>	<b>15,699</b>	<b>2,754,861</b>	<b>3,166,335</b>	<b>104,852</b>	<b>0</b>	<b>552,987</b>	<b>657,839</b>	<b>18,586</b>	<b>206,450</b>	<b>225,036</b>	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,842,524	13,748,893	8,922,457	8,171,174	30,842,524	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,312,100	0	0	0	0	2,591,872	899,639	820,589	4,312,100	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	1,454,016	250,248	390,119	482,381	1,122,748	73,836	115,105	142,327	331,268	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>37,180,953</b>	<b>13,999,141</b>	<b>9,312,576</b>	<b>9,023,479</b>	<b>32,335,196</b>	<b>2,665,708</b>	<b>1,014,744</b>	<b>1,072,285</b>	<b>4,752,737</b>	<b>43,834</b>	<b>49,186</b>	<b>93,020</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	48,255,436	12,056,621	6,428,611	29,770,204	48,255,436	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,008,916	0	0	0	0	671,560	335,403	1,953	1,008,916	0	0	0	
99		GD-OR / AS	850,571	0	0	0	0	0	0	0	0	850,571	0	850,571	
8		GD-AA	278,856	0	0	0	0	0	0	191,945	191,945	0	86,911	86,911	
7		CD-AA	78,632,693	0	0	55,041,312	55,041,312	0	0	16,273,036	16,273,036	0	7,318,345	7,318,345	
9		CD-WA / ID / AN	18,032,708	9,645,864	2,868,045	1,410,407	13,924,316	2,846,028	846,221	416,143	4,108,392	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>147,059,180</b>	<b>21,702,485</b>	<b>9,296,656</b>	<b>86,221,923</b>	<b>117,221,064</b>	<b>3,517,588</b>	<b>1,181,624</b>	<b>16,883,077</b>	<b>21,582,289</b>	<b>850,571</b>	<b>7,405,256</b>	<b>8,255,827</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	278,315	0	6,846	271,469	278,315	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	4,889	0	0	0	0	0	0	0	0	4,889	0	4,889	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	685,679	0	0	479,962	479,962	0	0	141,901	141,901	0	63,816	63,816	
9		CD-WA / ID / AN	10,180	0	6,620	1,241	7,861	0	1,953	366	2,319	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>979,063</b>	<b>0</b>	<b>13,466</b>	<b>752,672</b>	<b>766,138</b>	<b>0</b>	<b>1,953</b>	<b>142,267</b>	<b>144,220</b>	<b>4,889</b>	<b>63,816</b>	<b>68,705</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>624,465,673</b>	<b>82,414,295</b>	<b>40,632,163</b>	<b>317,677,918</b>	<b>440,724,376</b>	<b>52,732,754</b>	<b>7,780,057</b>	<b>80,071,074</b>	<b>140,583,885</b>	<b>11,303,465</b>	<b>31,853,947</b>	<b>43,157,412</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**  
**COMMON INTANGIBLE PLANT**  
 For Twelve Months Ended December 31, 2021  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,756,150	319,716	0	11,436,434	11,756,150	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,114	0	0	0	0	1,022,169	771,945	0	1,794,114	0	0	
99		GD-OR / AS	413,579	0	0	0	0	0	0	0	0	413,579	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	413,579	
7		CD-AA	6,222,584	0	0	4,355,684	4,355,684	0	0	1,287,764	1,287,764	0	579,136	
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>20,380,485</b>	<b>319,716</b>	<b>0</b>	<b>15,941,964</b>	<b>16,261,680</b>	<b>1,022,169</b>	<b>771,945</b>	<b>1,331,976</b>	<b>3,126,090</b>	<b>413,579</b>	<b>579,136</b>	<b>992,715</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	21,946,996	2,130,956	(625)	19,816,665	21,946,996	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	413,184	0	0	0	0	0	0	284,407	284,407	0	128,777	
7		CD-AA	145,866,092	0	0	102,103,347	102,103,347	0	0	30,186,988	30,186,988	0	13,575,757	
9		CD-WA / ID / AN	711,169	25,812	(581)	523,912	549,143	7,616	(171)	154,581	162,026	0	0	
		<b>TOTAL ACCOUNT</b>	<b>168,937,441</b>	<b>2,156,768</b>	<b>(1,206)</b>	<b>122,443,924</b>	<b>124,599,486</b>	<b>7,616</b>	<b>(171)</b>	<b>30,625,976</b>	<b>30,633,421</b>	<b>0</b>	<b>13,704,534</b>	<b>13,704,534</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	235,608	0	0	235,608	235,608	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	1,940,764	0	0	1,358,496	1,358,496	0	0	401,641	401,641	0	180,627	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,176,372</b>	<b>0</b>	<b>0</b>	<b>1,594,104</b>	<b>1,594,104</b>	<b>0</b>	<b>0</b>	<b>401,641</b>	<b>401,641</b>	<b>0</b>	<b>180,627</b>	<b>180,627</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	882,681	0	0	882,681	882,681	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>882,681</b>	<b>0</b>	<b>0</b>	<b>882,681</b>	<b>882,681</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	99,829,674	0	0	69,878,775	69,878,775	0	0	20,659,751	20,659,751	0	9,291,148	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>99,829,674</b>	<b>0</b>	<b>0</b>	<b>69,878,775</b>	<b>69,878,775</b>	<b>0</b>	<b>0</b>	<b>20,659,751</b>	<b>20,659,751</b>	<b>0</b>	<b>9,291,148</b>	<b>9,291,148</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,111,548	0	0	20,377,501	20,377,501	0	0	6,024,635	6,024,635	0	2,709,412	2,709,412
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,111,548</b>	<b>0</b>	<b>0</b>	<b>20,377,501</b>	<b>20,377,501</b>	<b>0</b>	<b>0</b>	<b>6,024,635</b>	<b>6,024,635</b>	<b>0</b>	<b>2,709,412</b>	<b>2,709,412</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,230,673	1,230,673	0	0	1,230,673	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	1,619,533	0	0	1,133,641	1,133,641	0	0	335,162	335,162	0	150,730	150,730
9		CD-WA / ID / AN	18,536,677	14,313,466	0	0	14,313,466	4,223,211	0	0	4,223,211	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,386,883</b>	<b>15,544,139</b>	<b>0</b>	<b>1,133,641</b>	<b>16,677,780</b>	<b>4,223,211</b>	<b>0</b>	<b>335,162</b>	<b>4,558,373</b>	<b>0</b>	<b>150,730</b>	<b>150,730</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	24,998	0	0	24,998	24,998	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	2,647,150	0	0	1,852,952	1,852,952	0	0	547,828	547,828	0	246,370	246,370
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,672,148</b>	<b>0</b>	<b>0</b>	<b>1,877,950</b>	<b>1,877,950</b>	<b>0</b>	<b>0</b>	<b>547,828</b>	<b>547,828</b>	<b>0</b>	<b>246,370</b>	<b>246,370</b>
	<b>TOTAL</b>		<b>345,377,232</b>	<b>18,020,623</b>	<b>(1,206)</b>	<b>234,130,540</b>	<b>252,149,957</b>	<b>5,252,996</b>	<b>771,774</b>	<b>59,926,969</b>	<b>65,951,739</b>	<b>413,579</b>	<b>26,861,957</b>	<b>27,275,536</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 December 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	(82,469,848)	(57,727,244)	(17,067,135)	(7,675,469)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(845,307)	(652,721)	(192,586)	0
7	282919 CD-AA	(3,452,121)	(2,416,416)	(714,416)	(321,289)
7	283750 CD-AA	220,876	154,609	45,710	20,557
	Total	(86,546,400)	(60,641,772)	(17,928,427)	(7,976,201)

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 WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,744,550	4,744,550	0	0	0	0	4,744,550
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	834	834	0	0	0	0	834
7/4	154550 Supply Chain Average Cost Variance	0	0	(63)	(63)	0	0	0	0	(63)
7/4	154560 Supply Chain Invoice Price Variance	0	0	142	142	0	0	0	0	142
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	56,058,463	25,744,933	0	81,803,396	53,802,733	25,007,240	2,255,730	737,693	0
<b>TOTAL</b>		<b>56,058,463</b>	<b>25,744,933</b>	<b>4,745,463</b>	<b>86,548,859</b>	<b>53,802,733</b>	<b>25,007,240</b>	<b>2,255,730</b>	<b>737,693</b>	<b>4,745,463</b>

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  
 33.499% 27.633% 100.000%