

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month 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)	9,595,907	7,281,800	2,314,107
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>9,595,907</u>	<u>7,281,800</u>	<u>2,314,107</u>
G-APL	Gas Net Adjusted Rate Base	<u>667,950,216</u>	<u>473,526,585</u>	<u>194,423,631</u>
	RATE OF RETURN	<u>1.437%</u>	<u>1.538%</u>	<u>1.190%</u>

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

RESULTS OF OPERATIONS

Report ID:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended December 31, 2021

Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	100.000%	68.330%	31.670%
2	Input	Number of Customers Percent	12-01-2021 thru 12-31-2021	266,537 100.000%	175,074 65.685%	91,463 34.315%
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2021 thru 12-31-2021	924,266 100.000%	631,232 68.295%	293,034 31.705%
	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%
				100.000%	72.367%	27.633%
6	Input	Actual Therms Purchased Percent	12-01-2021 thru 12-31-2021	48,803,118 100.000%	33,381,333 68.400%	15,421,785 31.600%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended December 31, 2021

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended December 31, 2021

Average of Monthly Averages Basis

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%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended December 31, 2021

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		81,838,442	71,831,775	10,006,667	0
	Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
	Adjustments		0	0	0	0
	Total		133,984,159	113,315,724	20,668,435	0
	Percentage		100.000%	84.574%	15.426%	0.000%
	Direct Labor Accts 580 - 894		53,666,504	43,787,244	9,879,260	0
	Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
	Total		76,385,731	62,624,128	13,761,603	0
	Percentage		100.000%	81.984%	18.016%	0.000%
	Number of Customers at		662,276	400,172	262,104	0
	Percentage		100.000%	60.424%	39.576%	0.000%
	Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
	Percentage		100.000%	81.885%	18.115%	0.000%
	Total Percentages		400.000%	308.867%	91.133%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2021 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 274,289,163 100.000%	Washington 184,035,999 67.096%	Idaho 90,253,164 32.904%	
11	Book Depreciation Percent	12-01-2021 thru 12-31-2021	2,458,552 100.000%	1,750,851 71.215%	707,701 28.785%	
12	Net Gas Plant (before ADFIT) - AMA Percent	11-01-2021 thru 12-31-2021	779,657,225 100.000%	551,530,618 70.740%	228,126,607 29.260%	
13	G-PLT Net Gas General Plant - AMA Percent	11-01-2021 thru 12-31-2021	97,075,126 100.000%	78,196,241 80.552%	18,878,885 19.448%	
14	Net Allocated Schedule M's - AMA Percent	12-01-2021 thru 12-31-2021	-1,714,219 100.000%	-1,193,823 69.642%	-520,396 30.358%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month 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
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	22,608,100	0	22,608,100	16,201,825	0	16,201,825	6,406,275	0	6,406,275
99 4812XX	Commercial - Firm & Interruptible	10,456,948	0	10,456,948	7,749,700	0	7,749,700	2,707,248	0	2,707,248
99 4813XX	Industrial-Firm	323,122	0	323,122	204,144	0	204,144	118,978	0	118,978
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	48,062	0	48,062	44,408	0	44,408	3,654	0	3,654
99 499XXX	Unbilled Revenue	6,573,744	0	6,573,744	4,841,664	0	4,841,664	1,732,080	0	1,732,080
	TOTAL SALES TO ULTIMATE CUSTOMERS	40,009,976	0	40,009,976	29,041,741	0	29,041,741	10,968,235	0	10,968,235
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	9,607,814	0	9,607,814	6,571,745	0	6,571,745	3,036,069	0	3,036,069
4 488000	Miscellaneous Service Revenues	527	0	527	315	0	315	212	0	212
99 4893XX	Transportation Revenues	508,154	0	508,154	454,630	0	454,630	53,524	0	53,524
99 493000	Rent from Gas Property	(2,000)	0	(2,000)	(1,684)	0	(1,684)	(316)	0	(316)
4 495XXX	Other Gas Revenues	(445,243)	41,508	(403,735)	251,691	30,038	281,729	(696,934)	11,470	(685,464)
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	9,669,252	41,508	9,710,760	7,276,697	30,038	7,306,735	2,392,555	11,470	2,404,025
	TOTAL GAS REVENUES	49,679,228	41,508	49,720,736	36,318,438	30,038	36,348,476	13,360,790	11,470	13,372,260
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	20,231,659	0	20,231,659	14,126,526	0	14,126,526	6,105,133	0	6,105,133
99 808XXX	Net Natural Gas Storage Transactions	5,713,132	0	5,713,132	3,907,782	0	3,907,782	1,805,350	0	1,805,350
99 811000	Gas Used for Products Extraction	(82,800)	0	(82,800)	(56,635)	0	(56,635)	(26,165)	0	(26,165)
10 813000	Other Gas Expenses	76,717	64,519	141,236	76,717	43,290	120,007	0	21,229	21,229
99 813010	Gas Technology Institute (GTI) Expenses	20,737	0	20,737	14,648	0	14,648	6,089	0	6,089
	TOTAL PRODUCTION EXPENSES	25,959,445	64,519	26,023,964	18,069,038	43,290	18,112,328	7,890,407	21,229	7,911,636
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	(1)	(1)	0	(1)	(1)	0	0	0
1 824000	Other Expenses	0	91,960	91,960	0	62,836	62,836	0	29,124	29,124
1 837000	Other Equipment	0	101,690	101,690	0	69,485	69,485	0	32,205	32,205
	TOTAL UNDERGROUND STORAGE OPER EXP	0	193,649	193,649	0	132,320	132,320	0	61,329	61,329
G-DEPX	Depreciation Expense-Underground Storage	0	58,807	58,807	0	40,183	40,183	0	18,624	18,624
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	89,962	89,962	0	61,471	61,471	0	28,491	28,491
	TOTAL UNDERGROUND STORAGE EXPENSES	0	283,611	283,611	0	193,791	193,791	0	89,820	89,820

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	29,999	128,510	158,509	27,720	87,766	115,486	2,279	40,744	43,023
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	97,430	53,547	150,977	48,785	36,570	85,355	48,645	16,977	65,622
3	875000 Measuring & Reg Sta Exp-General	8,055	0	8,055	7,192	0	7,192	863	0	863
3	876000 Measuring & Reg Sta Exp-Industrial	68	0	68	68	0	68	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	8,101	0	8,101	1,955	0	1,955	6,146	0	6,146
3	878000 Meter & House Regulator Expenses	19,667	0	19,667	4,074	0	4,074	15,593	0	15,593
3	879000 Customer Installation Expenses	142,053	6,570	148,623	83,744	4,487	88,231	58,309	2,083	60,392
3	880000 Other Expenses	177,299	37,515	214,814	154,929	25,621	180,550	22,370	11,894	34,264
3	881000 Rents	0	3,110	3,110	0	2,124	2,124	0	986	986
	MAINTENANCE									
3	885000 Supervision & Engineering	2,129	117	2,246	(51)	80	29	2,180	37	2,217
3	887000 Mains	62,933	0	62,933	44,582	0	44,582	18,351	0	18,351
3	889000 Measuring & Reg Sta Exp-General	26,095	6,408	32,503	14,410	4,376	18,786	11,685	2,032	13,717
3	890000 Measuring & Reg Sta Exp-Industrial	293	0	293	(74)	0	(74)	367	0	367
3	891000 Measuring & Reg Sta Exp-City Gate	6,169	492	6,661	5,269	336	5,605	900	156	1,056
3	892000 Services	170,471	0	170,471	128,170	0	128,170	42,301	0	42,301
3	893000 Meters & House Regulators	173,503	62,019	235,522	110,459	42,356	152,815	63,044	19,663	82,707
3	894000 Other Equipment	0	17,370	17,370	0	11,863	11,863	0	5,507	5,507
	TOTAL DISTRIBUTION OPERATING EXP	924,265	315,658	1,239,923	631,232	215,579	846,811	293,033	100,079	393,112
G-DEPX	Depreciation Expense-Distribution	1,818,413	4,786	1,823,199	1,261,749	3,274	1,265,023	556,664	1,512	558,176
G-OTX	Taxes Other Than FIT	2,235,393	0	2,235,393	2,067,217	0	2,067,217	168,176	0	168,176
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	4,053,806	4,786	4,058,592	3,328,966	3,274	3,332,240	724,840	1,512	726,352
	TOTAL DISTRIBUTION EXPENSES	4,978,071	320,444	5,298,515	3,960,198	218,853	4,179,051	1,017,873	101,591	1,119,464

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	6,956	6,956	0	4,569	4,569	0	2,387	2,387
2	902000	Meter Reading Expenses	30,205	6,738	36,943	20,457	4,426	24,883	9,748	2,312	12,060
2	903XXX	Customer Records & Collection Expenses	35,523	371,152	406,675	17,406	243,791	261,197	18,117	127,361	145,478
2	904000	Uncollectible Accounts	(75,847)	0	(75,847)	(84,685)	0	(84,685)	8,838	0	8,838
2	905000	Misc Customer Accounts	0	3,952	3,952	0	2,596	2,596	0	1,356	1,356
TOTAL CUSTOMER ACCOUNTS EXPENSES		(10,119)	388,798	378,679	(46,822)	255,382	208,560	36,703	133,416	170,119	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,872,883	3,625	1,876,508	1,623,358	2,381	1,625,739	249,525	1,244	250,769
2	909000	Advertising	(2,835)	47,914	45,079	(2,687)	31,472	28,785	(148)	16,442	16,294
2	910000	Misc Customer Service & Info Exp	0	28,519	28,519	0	18,733	18,733	0	9,786	9,786
TOTAL CUSTOMER SERVICE & INFO EXP		1,870,048	80,058	1,950,106	1,620,671	52,586	1,673,257	249,377	27,472	276,849	
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	9,001	2,061,174	2,070,175	6,210	1,491,610	1,497,820	2,791	569,564	572,355
4	921000	Office Supplies & Expenses	605	95,943	96,548	605	69,431	70,036	0	26,512	26,512
4	922000	Admin. Expenses Transferred - Credit	0	(1,678)	(1,678)	0	(1,214)	(1,214)	0	(464)	(464)
4	923000	Outside Services Employed	22,048	337,820	359,868	725	244,470	245,195	21,323	93,350	114,673
4	924000	Property Insurance Premium	0	47,135	47,135	0	34,110	34,110	0	13,025	13,025
4	925XXX	Injuries and Damages	1,427	106,090	107,517	1,058	76,774	77,832	369	29,316	29,685
4	926XXX	Employee Pensions and Benefits	175,544	596,134	771,678	130,607	431,404	562,011	44,937	164,730	209,667
4	928000	Regulatory Commission Expenses	68,217	8,858	77,075	63,551	6,410	69,961	4,666	2,448	7,114
4	930000	Miscellaneous General Expenses	6,961	184,961	191,922	6,084	133,851	139,935	877	51,110	51,987
4	931000	Rents	0	11,204	11,204	0	8,108	8,108	0	3,096	3,096
4	935000	Maintenance of General Plant	70,895	260,269	331,164	60,257	188,349	248,606	10,638	71,920	82,558
TOTAL ADMIN & GEN OPERATING EXP		354,698	3,707,910	4,062,608	269,097	2,683,303	2,952,400	85,601	1,024,607	1,110,208	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month 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	146,893	429,654	576,547	134,718	310,928	445,646	12,175	118,726	130,901
G-AMTX Amortization Expense - General Plant - 303000	3,305	7,339	10,644	2,072	5,311	7,383	1,233	2,028	3,261
G-AMTX Amortization Expense - Misc IT Intangible Plant - 3	70,491	804,617	875,108	70,491	582,278	652,769	0	222,339	222,339
G-AMTX Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025 WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229 Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230 Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302 Amortization WA Excess Natural Gas Line Extensi	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305 Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306 Regulatory Debit - AMI Amortization	78,231	0	78,231	78,231	0	78,231	0	0	0
99 407307 Regulatory Debit - Existing Meters Deferral Amorti	29,784	0	29,784	29,784	0	29,784	0	0	0
99 407311 Regulatory Debit - AFUDC Amortization	4,590	22,994	27,584	3,755	16,266	20,021	835	6,728	7,563
99 407314 Regulatory Debit - FISERVE Amortization	70,387	0	70,387	57,192	0	57,192	13,195	0	13,195
99 407319 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332 Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407335 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347 COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407368 Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407407 Reg. Credits-Amortization Depreciation Benefit	(119,667)	0	(119,667)	0	0	0	(119,667)	0	(119,667)
99 407414 Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407419 Amortization AFUDC Equity Tax Credit	(139,082)	0	(139,082)	(86,601)	0	(86,601)	(52,481)	0	(52,481)
99 407425 WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436 Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407447 Regulatory Deferral - COVID-19	107,204	0	107,204	107,204	0	107,204	0	0	0
99 407468 Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493 Amortization - 2015 Remand Refund	0	0	0	0	0	0	0	0	0
G-OTX Taxes Other Than FIT--A&G	47,207	299,276	346,483	34,418	216,577	250,995	12,789	82,699	95,488
TOTAL A&G DEPR/AMRT/NON-FIT TAXES	477,230	1,563,880	2,041,110	609,151	1,131,360	1,740,511	(131,921)	432,520	300,599
TOTAL ADMIN & GENERAL EXPENSES	831,928	5,271,790	6,103,718	878,248	3,814,663	4,692,911	(46,320)	1,457,127	1,410,807
TOTAL EXPENSES BEFORE FIT	33,629,373	6,409,220	40,038,593	24,481,333	4,578,565	29,059,898	9,148,040	1,830,655	10,978,695
NET OPERATING INCOME (LOSS) BEFORE FIT			9,682,143			7,288,578			2,393,565
G-FIT FEDERAL INCOME TAX			1,911,014			1,474,967			436,047
G-FIT DEFERRED FEDERAL INCOME TAX			(1,824,778)			(1,468,189)			(356,589)
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			9,595,907			7,281,800			2,314,107

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers	100.000%	65.685%	34.315%
G-ALL 3	Direct Distribution Operating Expense	100.000%	68.295%	31.705%
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:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month 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	9,325	41,508	50,833	9,325	30,038	39,363	0	11,470	11,470
4	495028	Deferred Exchange Reservation	468,750	0	468,750	320,625	0	320,625	148,125	0	148,125
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	(266,651)	0	(266,651)	(266,651)	0	(266,651)	0	0	0
4	495328	Residential Decoupling Deferral	(565,127)	0	(565,127)	165,249	0	165,249	(730,376)	0	(730,376)
4	495329	Amortization Res Decoupling Deferral	(166,623)	0	(166,623)	(210,683)	0	(210,683)	44,060	0	44,060
4	495338	Non-Res Decoupling Deferred Rev	130,996	0	130,996	304,046	0	304,046	(173,050)	0	(173,050)
4	495339	Amortization Non-Res Decoupling	(55,914)	0	(55,914)	(70,221)	0	(70,221)	14,307	0	14,307
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	(445,244)	41,508	(403,736)	251,690	30,038	281,728	(696,934)	11,470	(685,464)

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:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month 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	20,136,168	0	20,136,168	13,758,664	0	13,758,664	6,377,504	0	6,377,504
1	804001	Pipeline Demand Costs	2,297,307	0	2,297,307	1,569,750	0	1,569,750	727,557	0	727,557
1	804002	Transport Variable Charges	46,641	0	46,641	31,870	0	31,870	14,771	0	14,771
6	804010	Gas Costs - Fixed Hedge	(60,727)	0	(60,727)	(41,537)	0	(41,537)	(19,190)	0	(19,190)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	42,495	0	42,495	29,067	0	29,067	13,428	0	13,428
6	804018	Merchandise Processing Fee	14,393	0	14,393	9,845	0	9,845	4,548	0	4,548
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(2,591,271)	0	(2,591,271)	(1,772,429)	0	(1,772,429)	(818,842)	0	(818,842)
6	804700	Gas Costs - Offsystem Bookout	24,822	0	24,822	16,978	0	16,978	7,844	0	7,844
6	804711	Gas Costs - Offsystem Bookout Offset	(24,822)	0	(24,822)	(16,978)	0	(16,978)	(7,844)	0	(7,844)
6	804730	Gas Costs - Intracompany LDC Gas	930,354	0	930,354	636,362	0	636,362	293,992	0	293,992
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	962,393	0	962,393	734,562	0	734,562	227,831	0	227,831
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(1,546,094)	0	(1,546,094)	(829,628)	0	(829,628)	(716,466)	0	(716,466)
		TOTAL PURCHASED GAS COSTS	20,231,659	0	20,231,659	14,126,526	0	14,126,526	6,105,133	0	6,105,133

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	68.400%	31.600%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended 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	8,803	3,625	12,428	5,394	2,381	7,775	3,409	1,244	4,653
99	908600	Public Purpose Tariff Rider Expense Offset	1,483,454	0	1,483,454	1,283,806	0	1,283,806	199,648	0	199,648
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	380,626	0	380,626	334,158	0	334,158	46,468	0	46,468
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	1,872,883	3,625	1,876,508	1,623,358	2,381	1,625,739	249,525	1,244	250,769

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month 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	667,950,216	473,526,585	194,423,631
	Interest Deduction for FIT Calculation	17,112,038	12,127,016	4,985,022
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
FEDERAL INCOME TAXES--GAS For Month 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	49,720,736	36,348,476	13,372,260
G-OPS	Operating & Maintenance Expense	33,848,929	23,925,676	9,923,253
G-OPS	Book Deprec/Amort and Reg Amortizations	3,576,633	2,794,722	781,911
G-OTX	Taxes Other than FIT	2,613,031	2,339,500	273,531
	Net Operating Income Before FIT	9,682,143	7,288,578	2,393,565
G-INT	Less: Interest Expense	1,426,004	1,010,585	415,419
G-OTX	Less: Idaho ITC Deferral & Amortization	(415)	0	(415)
G-SCM	Schedule M Adjustments	844,338	745,657	98,681
	Taxable Net Operating Income	9,100,062	7,023,650	2,076,412
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,911,014	1,474,967	436,047
G-DTE	Deferred FIT	(1,824,778)	(1,468,189)	(356,589)
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	86,236	6,778	79,458
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended 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	2,039,101	1,305,202	3,344,303	1,469,030	941,972	2,411,002	570,071	363,230	933,301
12	997001	Contributions In Aid of Construction	0	833,931	833,931	0	589,923	589,923	0	244,008	244,008
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	208,598	208,598	0	147,562	147,562	0	61,036	61,036
99	997010	Deferred Gas Credit and Refunds	(583,701)	(468,750)	(1,052,451)	(95,066)	(331,594)	(426,660)	(488,635)	(137,156)	(625,791)
12	997016	Redemption Expense Amortization	0	6,561	6,561	0	4,641	4,641	0	1,920	1,920
99	997018	DSM Tariff Rider	(343,347)	0	(343,347)	(139,614)	0	(139,614)	(203,733)	0	(203,733)
12	997020	FAS87 Current Pension Accrual	0	(277,030)	(277,030)	0	(195,971)	(195,971)	0	(81,059)	(81,059)
12	997027	Customer Uncollectibles	(60,452)	(67,970)	(128,422)	(69,254)	(48,082)	(117,336)	8,802	(19,888)	(11,086)
99	997031	Decoupling Mechanism	923,318	0	923,318	78,259	0	78,259	845,059	0	845,059
12	997032	Interest Rate Swaps	0	85,004	85,004	0	60,132	60,132	0	24,872	24,872
12	997035	Leases	0	6,443	6,443	0	4,663	4,663	0	1,780	1,780
12	997048	AFUDC	0	(8,481)	(8,481)	0	(5,999)	(5,999)	0	(2,482)	(2,482)
12	997049	Tax Depreciation	0	(3,693,537)	(3,693,537)	0	(2,612,808)	(2,612,808)	0	(1,080,729)	(1,080,729)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	380,626	0	380,626	334,158	0	334,158	46,468	0	46,468
12	997080	Book Transportation Depreciation	0	1,785,736	1,785,736	0	1,263,230	1,263,230	0	522,506	522,506
12	997081	Deferred Compensation	0	(4,771)	(4,771)	0	(3,375)	(3,375)	0	(1,396)	(1,396)
4	997082	Meal Disallowances	0	2,414	2,414	0	1,747	1,747	0	667	667
12	997083	Paid Time Off	0	(26,350)	(26,350)	0	(18,640)	(18,640)	0	(7,710)	(7,710)
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	1,316,667	1,316,667	0	931,410	931,410	0	385,257	385,257
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	0	0	0	0	0	0	0	0	0
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	108,014	0	108,014	108,014	0	108,014	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	70,387	0	70,387	57,192	0	57,192	13,195	0	13,195
12	997111	Capitalized Transportation	0	(67,034)	(67,034)	0	(47,420)	(47,420)	0	(19,614)	(19,614)
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	82,241	82,241	0	34,017	34,017
12	997115	AFUDC Equity DFIR Deferral	(139,082)	0	(139,082)	(86,601)	0	(86,601)	(52,481)	0	(52,481)
12	997118	Depreciation Study Deferral	(119,667)	0	(119,667)	0	0	0	(119,667)	0	(119,667)
12	997119	AFUDC Tax CPI	0	(357,979)	(357,979)	0	(253,234)	(253,234)	0	(104,745)	(104,745)
12	997120	Transportation Tax Disallowance	0	2,151	2,151	0	1,522	1,522	0	629	629
12	997125	COVID-19	105,474	0	105,474	105,474	0	105,474	0	0	0
12	997126	Prepaid Expenses	0	(8,904)	(8,904)	0	(6,299)	(6,299)	0	(2,605)	(2,605)
12	997127	CARES Act SS Deferral	0	(424,792)	(424,792)	0	(300,498)	(300,498)	0	(124,294)	(124,294)
12	997128	Meters Expensed	0	(1,644,254)	(1,644,254)	0	(1,163,145)	(1,163,145)	0	(481,109)	(481,109)
12	997129	Mixed Service Costs (IDD#5)	0	(333,333)	(333,333)	0	(235,800)	(235,800)	0	(97,533)	(97,533)
TOTAL SCHEDULE M ADJUSTMENTS			2,558,558	(1,714,220)	844,338	1,939,479	(1,193,822)	745,657	619,079	(520,398)	98,681

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers	100.000%	65.685%	34.315%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	68.400%	31.600%
G-ALL	11	Book Depreciation	100.000%	71.215%	28.785%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.740%	29.260%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month 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	(296,168)	(209,509)	(86,659)
99	410100	Deferred Federal Income Tax Exp	(39,132)	(434)	(38,698)
		SUBTOTAL	(335,300)	(209,943)	(125,357)
12	411100	Deferred Federal Income Tax Expense - Allocated	(378,527)	(267,770)	(110,757)
99	411100	Deferred Federal Income Tax Exp	(138,665)	(98,531)	(40,134)
		SUBTOTAL	(517,192)	(366,301)	(150,891)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	(972,286)	(891,945)	(80,341)
		SUBTOTAL	(972,286)	(891,945)	(80,341)
		Total Deferred Federal Income Tax Expense	(1,824,778)	(1,468,189)	(356,589)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.740%	29.260%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended 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	31,155	31,155	0	21,288	21,288	0	9,867	9,867
		TOTAL UNDERGROUND STORAGE TAX	0	31,155	31,155	0	21,288	21,288	0	9,867	9,867
		DISTRIBUTION									
99	408110	State Excise Tax	948,802	0	948,802	948,802	0	948,802	0	0	0
99	408120	Municipal Occupation & License Tax	995,636	0	995,636	842,035	0	842,035	153,601	0	153,601
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	291,257	0	291,257	276,306	0	276,306	14,951	0	14,951
99	409100	State Income Tax	113	0	113	74	0	74	39	0	39
99	411410	State Income Tax-ITC Deferred	3	0	3	0	0	0	3	0	3
99	411420	State Income Tax-ITC Amortization	(418)	0	(418)	0	0	0	(418)	0	(418)
		TOTAL DISTRIBUTION TAX	2,235,393	0	2,235,393	2,067,217	0	2,067,217	168,176	0	168,176
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	47,207	299,276	346,483	34,418	216,577	250,995	12,789	82,699	95,488
		TOTAL A&G TAX	47,207	299,276	346,483	34,418	216,577	250,995	12,789	82,699	95,488
		TOTAL TAXES OTHER THAN FIT	2,282,600	330,431	2,613,031	2,101,635	237,865	2,339,500	180,965	92,566	273,531

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 Month Ended December 31, 2021
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,331,957	3,126,068	1,022,594	963,897	1,986,491	771,517	368,060	1,139,577
4	3031XX	Misc Intangible IT Plant (3031XX)	4,271,428	60,615,570	64,886,998	4,271,428	43,865,670	48,137,098	0	16,749,900	16,749,900
TOTAL INTANGIBLE PLANT			6,065,539	61,947,527	68,013,066	5,294,022	44,829,567	50,123,589	771,517	17,117,960	17,889,477
UNDERGROUND STORAGE PLANT:											
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	2,400,727	2,400,727	0	1,640,417	1,640,417	0	760,310	760,310
1	352XXX	Wells	0	23,021,854	23,021,854	0	15,730,833	15,730,833	0	7,291,021	7,291,021
1	353000	Lines	0	2,058,788	2,058,788	0	1,406,770	1,406,770	0	652,018	652,018
1	354000	Compressor Station Equipment	0	14,916,483	14,916,483	0	10,192,433	10,192,433	0	4,724,050	4,724,050
1	355000	Measuring & Regulating Equipment	0	1,525,084	1,525,084	0	1,042,090	1,042,090	0	482,994	482,994
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,538,957	2,538,957	0	1,734,869	1,734,869	0	804,088	804,088
TOTAL UNDERGROUND STORAGE PLANT			0	48,299,039	48,299,039	0	33,035,542	33,035,542	0	15,263,497	15,263,497
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	667,980	0	667,980	494,274	0	494,274	173,706	0	173,706
6	375000	Structures & Improvements	1,550,974	0	1,550,974	901,479	0	901,479	649,495	0	649,495
6	376000	Mains	433,235,973	2,518,937	435,754,910	288,854,459	1,722,953	290,577,412	144,381,514	795,984	145,177,498
6	378000	Measuring & Reg Station Equip-General	7,069,698	0	7,069,698	4,575,779	0	4,575,779	2,493,919	0	2,493,919
6	379000	Measuring & Reg Station Equip-City Gate	6,562,130	0	6,562,130	1,924,239	0	1,924,239	4,637,891	0	4,637,891
6	380000	Services	320,189,010	0	320,189,010	220,157,024	0	220,157,024	100,031,986	0	100,031,986
6	381XXX	Meters	111,131,163	0	111,131,163	79,179,928	0	79,179,928	31,951,235	0	31,951,235
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	4,047,707	0	4,047,707	2,993,138	0	2,993,138	1,054,569	0	1,054,569
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			884,543,230	2,518,937	887,062,167	599,144,245	1,722,953	600,867,198	285,398,985	795,984	286,194,969
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,375,255	2,618,572	5,993,827	3,275,642	1,894,982	5,170,624	99,613	723,590	823,203
4	390XXX	Structures & Improvements	30,177,884	28,760,256	58,938,140	28,407,410	20,812,934	49,220,344	1,770,474	7,947,322	9,717,796
4	391XXX	Office Furniture & Equipment	1,454,838	16,735,329	18,190,167	1,452,587	12,110,856	13,563,443	2,251	4,624,473	4,626,724
4	392XXX	Transportation Equipment	13,795,066	5,018,439	18,813,505	10,577,591	3,631,694	14,209,285	3,217,475	1,386,745	4,604,220
4	393000	Stores Equipment	380,983	1,057,746	1,438,729	323,714	765,459	1,089,173	57,269	292,287	349,556
4	394000	Tools, Shop & Garage Equipment	3,125,323	7,689,027	10,814,350	2,540,032	5,564,318	8,104,350	585,291	2,124,709	2,710,000
4	395XXX	Laboratory Equipment	106,253	567,007	673,260	106,253	410,326	516,579	0	156,681	156,681
4	396XXX	Power Operated Equipment	3,597,537	1,074,038	4,671,575	2,582,793	777,249	3,360,042	1,014,744	296,789	1,311,533
4	397XXX	Communications Equipment	4,641,057	17,968,500	22,609,557	3,505,091	13,003,264	16,508,355	1,135,966	4,965,236	6,101,202
4	398000	Miscellaneous Equipment	1,953	143,964	145,917	0	104,182	104,182	1,953	39,782	41,735
TOTAL GENERAL PLANT			60,656,149	81,632,878	142,289,027	52,771,113	59,075,264	111,846,377	7,885,036	22,557,614	30,442,650

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

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	951,264,918	194,398,381	1,145,663,299	657,209,380	138,663,326	795,872,706	294,055,538	55,735,055	349,790,593
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,451,626)	(18,451,626)	0	(12,607,996)	(12,607,996)	0	(5,843,630)	(5,843,630)
G-ADEP		Distribution Plant	(267,602,664)	(1,963,678)	(269,566,342)	(172,312,677)	(1,343,156)	(173,655,833)	(95,289,987)	(620,522)	(95,910,509)
G-ADEP		General Plant	(18,096,834)	(27,117,067)	(45,213,901)	(14,026,328)	(19,623,808)	(33,650,136)	(4,070,506)	(7,493,259)	(11,563,765)
		TOTAL ACCUMULATED DEPRECIATION	(285,699,498)	(47,532,371)	(333,231,869)	(186,339,005)	(33,574,960)	(219,913,965)	(99,360,493)	(13,957,411)	(113,317,904)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(434,341)	(983,551)	(1,417,892)	(289,703)	(711,766)	(1,001,469)	(144,638)	(271,785)	(416,423)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,659,977)	(28,696,338)	(31,356,315)	(2,659,977)	(20,766,679)	(23,426,656)	0	(7,929,659)	(7,929,659)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(3,094,318)	(29,679,889)	(32,774,207)	(2,949,680)	(21,478,445)	(24,428,125)	(144,638)	(8,201,444)	(8,346,082)
		TOTAL ACCUMULATED DEPR/AMORT	(288,793,816)	(77,212,260)	(366,006,076)	(189,288,685)	(55,053,405)	(244,342,090)	(99,505,131)	(22,158,855)	(121,663,986)
		NET GAS UTILITY PLANT before DFIT	662,471,102	117,186,121	779,657,223	467,920,695	83,609,921	551,530,616	194,550,407	33,576,200	228,126,607
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,928,277)	(102,928,277)	0	(72,811,463)	(72,811,463)	0	(30,116,814)	(30,116,814)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(16,724,157)	(16,724,157)	0	(12,099,583)	(12,099,583)	0	(4,624,574)	(4,624,574)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(800,480)	(800,480)	0	(579,283)	(579,283)	0	(221,197)	(221,197)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	70,568	70,568	0	51,068	51,068	0	19,500	19,500
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(287,375)	(287,375)	0	(203,289)	(203,289)	0	(84,086)	(84,086)
		TOTAL ACCUMULATED DFIT	0	(120,669,721)	(120,669,721)	0	(85,642,550)	(85,642,550)	0	(35,027,171)	(35,027,171)
		NET GAS UTILITY PLANT	662,471,102	(3,483,600)	658,987,502	467,920,695	(2,032,629)	465,888,066	194,550,407	(1,450,971)	193,099,436

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%	68.400%	31.600%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.740%	29.260%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month 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	662,471,102	(3,483,600)	658,987,502	467,920,695	(2,032,629)	465,888,066	194,550,407	(1,450,971)	193,099,436
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332	Regulatory Asset - AFUDC	1,171,182	2,325,114	3,496,296	747,485	1,682,615	2,430,100	423,697	642,499	1,066,196
4	182318	Accumulated Amortization - AFUDC	(234,382)	(969,051)	(1,203,433)	(170,750)	(701,294)	(872,044)	(63,632)	(267,757)	(331,389)
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	18,388,118	18,388,118	0	12,564,601	12,564,601	0	5,823,517	5,823,517
1	164115	Gas Inventory--Clay Basin	0	145,189	145,189	0	105,069	105,069	0	40,120	40,120
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(38,602,664)	0	(38,602,664)	(26,687,719)	0	(26,687,719)	(11,914,945)	0	(11,914,945)
99	190393	ADFIT-Customer Tax Credit	8,106,559	0	8,106,559	5,604,421	0	5,604,421	2,502,138	0	2,502,138
99	235199	Customer Deposits	(311)	0	(311)	(311)	0	(311)	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	6,551,972	0	6,551,972	6,551,972	0	6,551,972	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,375,914)	0	(1,375,914)	(1,375,914)	0	(1,375,914)	0	0	0
C-WKC		Working Capital	7,725,838	0	7,725,838	5,402,308	0	5,402,308	2,323,530	0	2,323,530
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(16,657,720)	25,620,434	8,962,714	(9,928,508)	17,567,027	7,638,519	(6,729,212)	8,053,407	1,324,195
		NET RATE BASE	645,813,382	22,136,834	667,950,216	457,992,187	15,534,398	473,526,585	187,821,195	6,602,436	194,423,631

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:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month 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	
Electric Production														
Steam (ED-AN)	268,184	268,184												
Steam (ED-ID)	365,914	365,914												
Steam (ED-WA)	1,000,932	1,000,932												
Hydro (ED-AN)	1,241,717	1,241,717												
Other (ED-AN)	915,126	915,126												
Total Electric Production	3,791,873	3,791,873												
Electric Transmission														
ED-AN	1,538,564	1,538,564												
ED-ID	22,810	22,810												
ED-WA	43,029	43,029												
Total Electric Transmission	1,604,403	1,604,403												
Electric Distribution														
ED-AN	7,090	7,090												
ED-ID	1,567,686	1,567,686												
ED-WA	2,980,402	2,980,402												
Total Electric Distribution	4,555,178	4,555,178												
Gas Underground Storage														
1 GD-AN	58,807		58,807			58,807	58,807		40,183	40,183		18,624	18,624	
GD-OR	10,318			10,318										
Total Gas Underground Storage	69,125		58,807	10,318		58,807	58,807		40,183	40,183		18,624	18,624	
Gas Distribution														
6 GD-AN	4,786		4,786			4,786	4,786		3,274	3,274		1,512	1,512	
GD-ID	556,664		556,664			556,664	556,664				556,664		556,664	
GD-WA	1,261,749		1,261,749			1,261,749	1,261,749	1,261,749		1,261,749				
GD-OR	833,527			833,527										
Total Gas Distribution	2,656,726		1,823,199	833,527		1,818,413	4,786	1,823,199	1,261,749	3,274	1,265,023	556,664	1,512	558,176
General Plant														
ED-AN	245,094	245,094												
ED-ID	42,228	42,228												
ED-WA	97,925	97,925												
7,4 CD-AA	1,898,980	1,329,248	392,994	176,738		392,994	392,994		284,398	284,398		108,596	108,596	
9,4 CD-AN	53,808	41,548	12,260			12,260	12,260		8,872	8,872		3,388	3,388	
9 CD-ID	39,686	30,644	9,042			9,042	9,042				9,042		9,042	
9 CD-WA	187,720	144,952	42,768			42,768	42,768	42,768		42,768				
8,4 GD-AA	31,630		21,772	9,858		21,772	21,772		15,756	15,756		6,016	6,016	
4 GD-AN	2,628		2,628			2,628	2,628		1,902	1,902		726	726	
GD-ID	3,133		3,133			3,133	3,133				3,133		3,133	
GD-WA	91,950		91,950			91,950	91,950	91,950		91,950				
GD-OR	17,023			17,023										
Total General Plant	2,711,805	1,931,639	576,547	203,619		146,893	429,654	576,547	134,718	310,928	445,646	12,175	118,726	130,901
Total Depreciation Expense	15,389,110	11,883,093	2,458,553	1,047,464		1,965,306	493,247	2,458,553	1,396,467	354,385	1,750,852	568,839	138,862	707,701

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	68.400%	31.600%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month 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
Production/Transmission													
Franchises (302000) ED-AN	76,533	76,533											
Misc Intangible Plt (303000) ED-AN	21,590	21,590											
Total Production/Transmission	98,123	98,123											
Distribution													
Franchises (302000) ED-WA	9,002	9,002											
Misc Intangible Plt (303000) ED-WA	489	489											
Total Distribution	9,491	9,491											
General Plant - 303000													
7,4 CD-AA	34,569	24,198	7,154	3,217		7,154	7,154		5,177	5,177		1,977	1,977
9,4 CD-AN	811	626	185			185	185		134	134		51	51
GD-ID	1,233		1,233		1,233		1,233				1,233		1,233
GD-WA	2,072		2,072		2,072		2,072	2,072		2,072			
GD-OR	672			672									
Total General Plant - 303000	39,357	24,824	10,644	3,889	3,305	7,339	10,644	2,072	5,311	7,383	1,233	2,028	3,261
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	3,851,163	2,695,737	796,998	358,428		796,998	796,998		576,764	576,764		220,234	220,234
9,4 CD-AN	10,941	8,448	2,493			2,493	2,493		1,804	1,804		689	689
9,4 CD-ID	0	0	0		0		0				0		0
9,4 CD-WA	309,402	238,911	70,491		70,491		70,491	70,491		70,491			0
ED-AN	388,218	388,218											
ED-ID	0	0											
ED-WA	70,764	70,764											
8,4 GD-AA	7,447		5,126	2,321		5,126	5,126		3,710	3,710		1,416	1,416
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	4,637,935	3,402,078	875,108	360,749	70,491	804,617	875,108	70,491	582,278	652,769	0	222,339	222,339
Gas Underground Storage													
1 GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	35,203	35,203											
GD-OR	0			0									
Total General Plant- 390200, 396200	35,203	35,203	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	4,820,109	3,569,719	885,752	364,638	73,796	811,956	885,752	72,563	587,589	660,152	1,233	224,367	225,600

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%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month 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	
Electric Production														
Steam (ED-AN)	(74,558,398)	(74,558,398)												
Steam (ED-ID)	(93,599,274)	(93,599,274)												
Steam (ED-WA)	(178,272,663)	(178,272,663)												
Hydro (ED-AN)	(172,739,351)	(172,739,351)												
Other (ED-AN)	(158,764,785)	(158,764,785)												
Total Electric Production	(677,934,471)	(677,934,471)												
Electric Transmission														
ED-AN	(223,165,286)	(223,165,286)												
ED-ID	(10,322,609)	(10,322,609)												
ED-WA	(16,201,544)	(16,201,544)												
Total Electric Transmission	(249,689,439)	(249,689,439)												
Electric Distribution														
ED-AN	(410,153)	(410,153)												
ED-ID	(260,803,662)	(260,803,662)												
ED-WA	(425,810,558)	(425,810,558)												
Total Electric Distribution	(687,024,373)	(687,024,373)												
Gas Underground Storage														
1 GD-AN	(18,451,626)		(18,451,626)			(18,451,626)	(18,451,626)		(12,607,996)	(12,607,996)		(5,843,630)	(5,843,630)	
GD-OR	(1,512,159)			(1,512,159)										
Total Gas Underground Storage	(19,963,785)		(18,451,626)	(1,512,159)		(18,451,626)	(18,451,626)		(12,607,996)	(12,607,996)		(5,843,630)	(5,843,630)	
Gas Distribution														
6 GD-AN	(1,963,678)		(1,963,678)			(1,963,678)	(1,963,678)		(1,343,156)	(1,343,156)		(620,522)	(620,522)	
GD-ID	(95,289,987)		(95,289,987)			(95,289,987)	(95,289,987)				(95,289,987)		(95,289,987)	
GD-WA	(172,312,677)		(172,312,677)			(172,312,677)	(172,312,677)	(172,312,677)						
GD-OR	(131,311,138)			(131,311,138)										
Total Gas Distribution	(400,877,480)		(269,566,342)	(131,311,138)		(267,602,664)	(1,963,678)	(269,566,342)	(172,312,677)	(1,343,156)	(173,655,833)	(95,289,987)	(620,522)	(95,910,509)
General Plant														
ED-AN	(37,358,580)	(37,358,580)												
ED-ID	(12,757,905)	(12,757,905)												
ED-WA	(23,869,958)	(23,869,958)												
7.4 CD-AA	(97,030,503)	(67,919,412)	(20,080,462)	(9,030,629)		(20,080,462)	(20,080,462)		(14,531,628)	(14,531,628)		(5,548,834)	(5,548,834)	
9.4 CD-AN	(8,061,350)	(6,224,733)	(1,836,617)			(1,836,617)	(1,836,617)		(1,329,105)	(1,329,105)		(507,512)	(507,512)	
9 CD-ID	(7,134,520)	(5,509,062)	(1,625,458)			(1,625,458)	(1,625,458)				(1,625,458)		(1,625,458)	
9 CD-WA	(9,813,108)	(7,577,388)	(2,235,720)			(2,235,720)	(2,235,720)	(2,235,720)						
8.4 GD-AA	(2,270,771)		(1,563,040)	(707,731)		(1,563,040)	(1,563,040)		(1,131,125)	(1,131,125)		(431,915)	(431,915)	
4 GD-AN	(3,636,948)		(3,636,948)			(3,636,948)	(3,636,948)		(2,631,950)	(2,631,950)		(1,004,998)	(1,004,998)	
GD-ID	(2,445,048)		(2,445,048)			(2,445,048)	(2,445,048)				(2,445,048)		(2,445,048)	
GD-WA	(11,790,608)		(11,790,608)			(11,790,608)	(11,790,608)	(11,790,608)			(11,790,608)			
GD-OR	(5,372,585)			(5,372,585)										
Total General Plant	(221,541,884)	(161,217,038)	(45,213,901)	(15,110,945)		(18,096,834)	(27,117,067)	(45,213,901)	(14,026,328)	(19,623,808)	(33,650,136)	(4,070,506)	(7,493,259)	(11,563,765)
Total Accumulated Depreciation	(2,257,031,432)	(1,775,865,321)	(333,231,869)	(147,934,242)		(285,699,498)	(47,532,371)	(333,231,869)	(186,339,005)	(33,574,960)	(219,913,965)	(99,360,493)	(13,957,411)	(113,317,904)

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	68.400%	31.600%

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

Report ID:
G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(14,695,088)	(14,695,088)											
Misc Intangible Plt (303000)	ED-AN	(2,549,099)	(2,549,099)											
Total Production/Transmission		(17,244,187)	(17,244,187)											
Distribution														
Franchises (302000)	ED-WA	(280,711)	(280,711)											
Misc Intangible Plt (303000)	ED-WA	(60,027)	(60,027)											
Total Distribution		(340,738)	(340,738)											
General Plant - 303000														
7,4	CD-AA	(4,603,672)	(3,222,478)	(952,730)	(428,464)		(952,730)	(952,730)		(689,462)	(689,462)		(263,268)	(263,268)
9,4	CD-AN	(135,279)	(104,458)	(30,821)			(30,821)	(30,821)		(22,304)	(22,304)		(8,517)	(8,517)
	GD-ID	(144,638)		(144,638)			(144,638)	(144,638)				(144,638)		(144,638)
	GD-WA	(289,703)		(289,703)			(289,703)	(289,703)	(289,703)		(289,703)			
	GD-OR	(120,599)		(120,599)										
Total General Plant - 303000		(5,293,891)	(3,326,936)	(1,417,892)	(549,063)	(434,341)	(983,551)	(1,417,892)	(289,703)	(711,766)	(1,001,469)	(144,638)	(271,785)	(416,423)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(137,710,755)	(96,394,774)	(28,499,240)	(12,816,741)		(28,499,240)	(28,499,240)		(20,624,045)	(20,624,045)		(7,875,195)	(7,875,195)
9,4	CD-AN	(347,072)	(267,999)	(79,073)			(79,073)	(79,073)		(57,223)	(57,223)		(21,850)	(21,850)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(11,675,271)	(9,015,294)	(2,659,977)		(2,659,977)	(2,659,977)	(2,659,977)	(2,659,977)		(2,659,977)		0	0
	ED-AN	(11,372,572)	(11,372,572)											
	ED-ID	0	0											
	ED-WA	(1,048,951)	(1,048,951)											
8,4	GD-AA	(171,466)		(118,025)	(53,441)		(118,025)	(118,025)		(85,411)	(85,411)		(32,614)	(32,614)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0		0										
Total Miscellaneous IT Intangible Plant - 30311		(162,326,087)	(118,099,590)	(31,356,315)	(12,870,182)	(2,659,977)	(28,696,338)	(31,356,315)	(2,659,977)	(20,766,679)	(23,426,656)	0	(7,929,659)	(7,929,659)
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	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(719,773)	(719,773)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0		0	0									
Total General Plant - 390200, 396200		(719,773)	(719,773)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(185,924,676)	(139,731,224)	(32,774,207)	(13,419,245)	(3,094,318)	(29,679,889)	(32,774,207)	(2,949,680)	(21,478,445)	(24,428,125)	(144,638)	(8,201,444)	(8,346,082)

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-1A
For Month 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	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,920,608	0	0	8,344,187	8,344,187	0	0	2,466,970	2,466,970	0	1,109,451	1,109,451	
9		CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0	
		TOTAL ACCOUNT	18,715,574	807,718	699,891	9,259,170	10,766,779	3,275,642	99,613	2,618,572	5,993,827	845,517	1,109,451	1,954,968	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,110,286	8,294,951	2,799,265	9,016,070	20,110,286	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,643,438	0	0	0	0	25,643,438	0	0	0	25,643,438	0	0	
99		GD-OR / AS	4,100,017	0	0	0	0	0	0	0	0	4,100,017	0	4,100,017	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,294,790	0	0	89,103,807	89,103,807	0	0	26,343,657	26,343,657	0	11,847,326	11,847,326	
9		CD-WA / ID / AN	30,509,784	9,367,755	6,000,556	8,190,429	23,558,740	2,763,971	1,770,474	2,416,599	6,951,044	0	0	0	
		TOTAL ACCOUNT	207,658,315	17,662,706	8,799,821	106,310,306	132,772,833	28,407,409	1,770,474	28,760,256	58,938,139	4,100,017	11,847,326	15,947,343	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,980,686	401,942	7,798	1,570,946	1,980,686	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	79,434,255	0	0	55,602,390	55,602,390	0	0	16,438,919	16,438,919	0	7,392,946	7,392,946	
9		CD-WA / ID / AN	6,096,938	4,445,766	7,630	254,477	4,707,873	1,311,730	2,251	75,084	1,389,065	0	0	0	
		TOTAL ACCOUNT	87,986,385	4,847,708	15,428	57,427,813	62,290,949	1,452,586	2,251	16,735,329	18,190,166	12,109	7,493,161	7,505,270	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	55,079,301	24,282,493	10,498,725	20,298,083	55,079,301	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,623,186	0	0	0	0	10,087,043	2,985,873	2,550,270	15,623,186	0	0	0	
99		GD-OR / AS	4,769,661	0	0	0	0	0	0	0	0	4,769,661	0	4,769,661	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,547,258	0	0	5,282,930	5,282,930	0	0	1,561,905	1,561,905	0	702,423	702,423	
9		CD-WA / ID / AN	6,853,865	1,662,584	784,953	2,844,812	5,292,349	490,548	231,602	839,366	1,561,516	0	0	0	
		TOTAL ACCOUNT	89,970,458	25,945,077	11,283,678	28,425,825	65,654,580	10,577,591	3,217,475	5,018,438	18,813,504	4,769,661	732,713	5,502,374	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month 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	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	5,327,588	343,537	194,100	3,576,167	4,113,804	101,361	57,269	1,055,154	1,213,784	0	0	0	
		TOTAL ACCOUNT	6,056,040	402,403	194,100	3,998,850	4,595,353	323,714	57,269	1,057,746	1,438,729	20,792	1,166	21,958	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,334,681	1,124,367	309,933	5,900,381	7,334,681	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,400,036	0	0	0	0	2,534,030	364,352	501,654	3,400,036	0	0	0	
99		GD-OR / AS	958,676	0	0	0	0	0	0	0	0	958,676	0	958,676	
8		GD-AA	5,637,589	0	0	0	0	0	0	3,880,522	3,880,522	0	1,757,067	1,757,067	
7		CD-AA	14,872,806	0	0	10,410,667	10,410,667	0	0	3,077,927	3,077,927	0	1,384,212	1,384,212	
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	34,204,690	1,144,711	1,058,748	17,086,925	19,290,384	2,540,033	585,291	7,689,027	10,814,351	958,676	3,141,279	4,099,955	
	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	2,655,203	400,088	15,791	2,239,324	2,655,203	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	4,615,272	400,088	15,791	3,294,748	3,710,627	106,253	0	567,006	673,259	18,586	212,800	231,386	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month 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	30,256,491	13,664,685	8,809,578	7,782,228	30,256,491	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,229,186	0	0	0	0	2,508,958	899,639	820,589	4,229,186	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	
9		CD-WA / ID / AN	1,461,710	250,248	390,119	488,322	1,128,689	73,836	115,105	144,080	333,021	0	0	
		TOTAL ACCOUNT	36,519,700	13,914,933	9,199,697	8,640,474	31,755,104	2,582,794	1,014,744	1,074,038	4,671,576	43,834	49,186	93,020
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,814,719	12,532,079	6,533,573	29,749,067	48,814,719	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	
99		GD-OR / AS	756,920	0	0	0	0	0	0	0	0	756,920	0	
8		GD-AA	267,879	0	0	0	0	0	0	184,389	184,389	0	83,490	
7		CD-AA	83,815,532	0	0	58,669,196	58,669,196	0	0	17,345,624	17,345,624	0	7,800,712	
9		CD-WA / ID / AN	18,375,303	9,843,671	2,865,673	1,479,514	14,188,858	2,904,391	845,521	436,533	4,186,445	0	0	
		TOTAL ACCOUNT	152,923,451	22,375,750	9,399,246	89,897,777	121,672,773	3,505,091	1,135,966	17,968,499	22,609,556	756,920	7,884,202	8,641,122
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	284,810	0	6,846	277,964	284,810	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	691,784	0	0	484,235	484,235	0	0	143,165	143,165	0	64,384	
9		CD-WA / ID / AN	12,080	0	6,620	2,708	9,328	0	1,953	799	2,752	0	0	
		TOTAL ACCOUNT	997,766	0	13,466	764,907	778,373	0	1,953	143,964	145,917	9,092	64,384	73,476
		TOTAL GENERAL PLANT	639,764,438	87,501,094	40,679,866	325,223,582	453,404,542	52,771,113	7,885,036	81,632,875	142,289,024	11,535,204	32,535,668	44,070,872

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,798	319,716	0	11,645,082	11,964,798	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,355,621	4,355,621	0	0	1,287,745	1,287,745	0	579,127	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		TOTAL ACCOUNT	20,601,411	319,716	0	16,150,549	16,470,265	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	23,674,535	2,444,666	0	21,229,869	23,674,535	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	444,524	0	0	0	0	0	0	305,979	305,979	0	138,545	
7		CD-AA	149,242,934	0	0	104,467,069	104,467,069	0	0	30,885,825	30,885,825	0	13,890,040	
9		CD-WA / ID / AN	844,055	127,318	0	524,436	651,754	37,565	0	154,736	192,301	0	0	
		TOTAL ACCOUNT	174,206,048	2,571,984	0	126,221,374	128,793,358	37,565	0	31,346,540	31,384,105	0	14,028,585	14,028,585
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	669,305	0	0	669,305	669,305	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	5,864,910	0	0	4,105,320	4,105,320	0	0	1,213,743	1,213,743	0	545,847	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,534,215	0	0	4,774,625	4,774,625	0	0	1,213,743	1,213,743	0	545,847	545,847
	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-1A
For Month 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	29,192,891	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	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,170,078	0	0	1,519,011	1,519,011	0	0	449,098	449,098	0	201,969	201,969
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	22,533,035	16,129,094	0	1,519,011	17,648,105	4,233,863	0	449,098	4,682,961	0	201,969	201,969
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	94,506	0	0	94,506	94,506	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	6,042,100	0	0	4,229,349	4,229,349	0	0	1,250,413	1,250,413	0	562,338	562,338
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	6,136,606	0	0	4,323,855	4,323,855	0	0	1,250,413	1,250,413	0	562,338	562,338
	TOTAL		358,998,324	19,020,794	0	243,767,872	262,788,666	5,294,022	771,517	61,947,526	68,013,065	425,951	27,770,642	28,196,593

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended 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	(79,865,829)	(55,904,483)	(16,528,233)	(7,433,113)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(859,954)	(664,031)	(195,923)	0
7	282919 CD-AA	(3,867,985)	(2,707,512)	(800,480)	(359,993)
7	283750 CD-AA	340,990	238,686	70,568	31,736
	Total	(84,252,778)	(59,037,340)	(17,454,068)	(7,761,370)

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,027,807	5,027,807	0	0	0	0	5,027,807
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(306)	(306)	0	0	0	0	(306)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(27)	(27)	0	0	0	0	(27)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	61,911,718	27,698,485	0	89,610,203	56,509,410	25,374,955	5,402,308	2,323,530	0
TOTAL		61,911,718	27,698,485	5,027,474	94,637,677	56,509,410	25,374,955	5,402,308	2,323,530	5,027,474

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%