

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	42,695,037	29,469,613	13,225,424
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	42,695,037	29,469,613	13,225,424
G-APL	Gas Net Adjusted Rate Base	674,549,219	478,012,374	196,536,845
	RATE OF RETURN	6.329%	6.165%	6.729%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 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	01-01-2021 thru 12-31-2021	12,006,607 100.000%	8,714,813 72.583%	3,291,794 27.417%
	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	01-01-2021 thru 12-31-2021	283,492,880 100.000%	190,185,728 67.087%	93,307,152 32.913%

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

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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2021
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Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2021
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Report ID:
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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	Washington	Idaho	
			274,289,163	184,035,999	90,253,164	
			100.000%	67.096%	32.904%	
11	Book Depreciation Percent	01-01-2021 thru 12-31-2021	28,696,462	20,404,438	8,292,024	
			100.000%	71.104%	28.896%	
12	Net Gas Plant (before ADFIT) Percent	12-01-2021 thru 12-31-2021	781,760,236	552,972,969	228,787,267	
			100.000%	70.734%	29.266%	
13	G-PLT Net Gas General Plant Percent	12-01-2021 thru 12-31-2021	97,400,642	78,381,439	19,019,203	
			100.000%	80.473%	19.527%	
14	Net Allocated Schedule M's Percent	01-01-2021 thru 12-31-2021	-46,782,070	-32,882,182	-13,899,888	
			100.000%	70.288%	29.712%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	152,771,044	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
	TOTAL SALES TO ULTIMATE CUSTOMERS	226,605,377	0	226,605,377	160,220,789	0	160,220,789	66,384,588	0	66,384,588
	OTHER OPERATING REVENUES:									
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
	TOTAL OTHER OPERATING REVENUES	84,053,649	505,343	84,558,992	59,162,065	365,702	59,527,767	24,891,584	139,641	25,031,225
	TOTAL GAS REVENUES	310,659,026	505,343	311,164,369	219,382,854	365,702	219,748,556	91,276,172	139,641	91,415,813
	PRODUCTION EXPENSES:									
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
	TOTAL PRODUCTION EXPENSES	143,814,160	808,947	144,623,107	97,783,024	542,771	98,325,795	46,031,136	266,176	46,297,312
	UNDERGROUND STORAGE EXPENSES:									
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
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,704,424	2,704,424	0	1,847,933	1,847,933	0	856,491	856,491
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
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	946,194	946,194	0	646,534	646,534	0	299,660	299,660
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,650,618	3,650,618	0	2,494,467	2,494,467	0	1,156,151	1,156,151

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	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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For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	113,422	113,422	0	74,501	74,501	0	38,921	38,921
2	902000	Meter Reading Expenses	441,911	72,415	514,326	321,045	47,566	368,611	120,866	24,849	145,715
2	903XXX	Customer Records & Collection Expenses	360,786	4,337,701	4,698,487	169,767	2,849,219	3,018,986	191,019	1,488,482	1,679,501
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	61,174	61,174	0	40,182	40,182	0	20,992	20,992
TOTAL CUSTOMER ACCOUNTS EXPENSES		2,238,827	4,584,712	6,823,539	2,100,878	3,011,468	5,112,346	137,949	1,573,244	1,711,193	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,279,890	51,407	10,331,297	8,799,902	33,767	8,833,669	1,479,988	17,640	1,497,628
2	909000	Advertising	49,254	378,115	427,369	40,972	248,365	289,337	8,282	129,750	138,032
2	910000	Misc Customer Service & Info Exp	0	210,550	210,550	0	138,300	138,300	0	72,250	72,250
TOTAL CUSTOMER SERVICE & INFO EXP		10,329,144	640,072	10,969,216	8,840,874	420,432	9,261,306	1,488,270	219,640	1,707,910	
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	

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For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX Depreciation Expense-General Plant	1,773,858	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	207,972	260,079	39,831	147,107	186,938	12,276	60,865	73,141
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	15,202,476	17,388,797	1,313,126	10,998,179	12,311,305	873,195	4,204,297	5,077,492
TOTAL ADMIN & GENERAL EXPENSES	5,828,032	40,835,180	46,663,212	4,089,216	29,547,797	33,637,013	1,738,816	11,287,383	13,026,199
TOTAL EXPENSES BEFORE FIT	213,208,533	54,353,888	267,562,421	151,234,224	38,796,873	190,031,097	61,974,309	15,557,015	77,531,324
NET OPERATING INCOME (LOSS) BEFORE FIT			43,601,948			29,717,459			13,884,489
G-FIT FEDERAL INCOME TAX			(4,822,980)			(3,419,627)			(1,403,353)
G-FIT DEFERRED FEDERAL INCOME TAX			5,729,891			3,667,473			2,062,418
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			42,695,037			29,469,613			13,225,424

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	91,942	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
		TOTAL 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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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)
		TOTAL PURCHASED GAS COSTS	151,347,439	0	151,347,439	102,183,737	0	102,183,737	49,163,702	0	49,163,702

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:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended December 31, 2021	
Ending Balance 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	33,767	127,623	57,283	17,640	74,923
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 Unbilled	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	33,767	8,833,669	1,479,988	17,640	1,497,628

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended December 31, 2021 Ending Balance 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	674,549,219	478,012,374	196,536,845
	Interest Deduction for FIT Calculation	17,281,102	12,241,897	5,039,205
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12E
For Twelve Months Ended December 31, 2021	
Ending Balance 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	147,329,323	62,848,933
G-OPS	Book Deprec/Amort and Reg Amortizations	37,628,282	26,246,834	11,381,448
G-OTX	Taxes Other than FIT	19,755,883	16,454,940	3,300,943
	Net Operating Income Before FIT	43,601,948	29,717,459	13,884,489
G-INT	Less: Interest Expense	17,281,102	12,241,897	5,039,205
G-OTX	Less: Idaho ITC Deferral & Amortization	(5,006)	0	(5,006)
G-SCM	Schedule M Adjustments	(49,282,408)	(33,759,499)	(15,522,909)
	Taxable Net Operating Income	(22,966,568)	(16,283,937)	(6,682,631)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,822,980)	(3,419,627)	(1,403,353)
G-DTE	Deferred FIT	5,729,891	3,667,473	2,062,418
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	906,911	247,846	659,065
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	23,777,167	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	966,408	966,408	0	399,849	399,849
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	452,201	452,201	0	187,097	187,097
99	997010	Deferred Gas Credit and Refunds	(17,228,544)	281,250	(16,947,294)	(10,421,846)	198,939	(10,222,907)	(6,806,698)	82,311	(6,724,387)
12	997016	Redemption Expense Amortization	0	78,727	78,727	0	55,687	55,687	0	23,040	23,040
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	(3,270,847)	(3,270,847)	0	(2,313,601)	(2,313,601)	0	(957,246)	(957,246)
12	997027	Customer Uncollectibles	556,782	(890,348)	(333,566)	668,045	(629,779)	38,266	(111,263)	(260,569)	(371,832)
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	(1,865,665)	(1,865,665)	0	(771,914)	(771,914)
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	(151,088)	(151,088)	0	(62,512)	(62,512)
12	997049	Tax Depreciation	0	(37,337,761)	(37,337,761)	0	(26,410,492)	(26,410,492)	0	(10,927,269)	(10,927,269)
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	2,018,377	2,018,377	0	835,098	835,098
12	997081	Deferred Compensation	0	(95,093)	(95,093)	0	(67,263)	(67,263)	0	(27,830)	(27,830)
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	124,489	124,489	0	88,056	88,056	0	36,433	36,433
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	(7,497,804)	(7,497,804)	0	(3,102,196)	(3,102,196)
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	(47,416)	(47,416)	0	(19,618)	(19,618)
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	82,234	82,234	0	34,024	34,024
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	798,297	798,297	0	564,667	564,667	0	233,630	233,630
12	997120	Transportation Tax Disallowance	0	25,815	25,815	0	18,260	18,260	0	7,555	7,555
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	(424,793)	(424,793)	0	(300,473)	(300,473)	0	(124,320)	(124,320)
12	997128	Meters Expensed	0	(7,086,554)	(7,086,554)	0	(5,012,603)	(5,012,603)	0	(2,073,951)	(2,073,951)
12	997129	Mixed Service Costs (IDD#5)	0	(5,100,000)	(5,100,000)	0	(3,607,434)	(3,607,434)	0	(1,492,566)	(1,492,566)
TOTAL SCHEDULE M ADJUSTMENTS			(2,500,334)	(46,782,074)	(49,282,408)	(877,313)	(32,882,186)	(33,759,499)	(1,623,021)	(13,899,888)	(15,522,909)

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%	67.087%	32.913%
G-ALL	11	Book Depreciation	100.000%	71.104%	28.896%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.734%	29.266%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	4,436,854	3,138,364	1,298,490
99	410100	Deferred Federal Income Tax Exp	6,097,120	4,501,651	1,595,469
		SUBTOTAL	10,533,974	7,640,015	2,893,959
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,689,468)	(1,902,368)	(787,100)
99	411100	Deferred Federal Income Tax Exp	(721,511)	(725,354)	3,843
		SUBTOTAL	(3,410,979)	(2,627,722)	(783,257)
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)
		SUBTOTAL	(1,393,104)	(1,344,820)	(48,284)
		Total Deferred Federal Income Tax Expense	5,729,891	3,667,473	2,062,418

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.734%	29.266%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

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

Report ID:
G-PLT-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,331,957	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)	4,271,763	61,226,716	65,498,479	4,271,763	44,307,938	48,579,701	0	16,918,778	16,918,778
TOTAL INTANGIBLE PLANT			6,065,874	62,558,673	68,624,547	5,294,357	45,271,835	50,566,192	771,517	17,286,838	18,058,355
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	2,434,669	2,434,669	0	1,663,609	1,663,609	0	771,060	771,060
1	352XXX	Wells	0	23,055,797	23,055,797	0	15,754,026	15,754,026	0	7,301,771	7,301,771
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	14,950,426	14,950,426	0	10,215,626	10,215,626	0	4,734,800	4,734,800
1	355000	Measuring & Regulating Equipment	0	1,559,027	1,559,027	0	1,065,283	1,065,283	0	493,744	493,744
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,572,899	2,572,899	0	1,758,062	1,758,062	0	814,837	814,837
TOTAL UNDERGROUND STORAGE PLANT			0	48,468,752	48,468,752	0	33,151,506	33,151,506	0	15,317,246	15,317,246
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	668,020	0	668,020	494,314	0	494,314	173,706	0	173,706
6	375000	Structures & Improvements	1,568,965	0	1,568,965	919,470	0	919,470	649,495	0	649,495
6	376000	Mains	433,901,779	2,518,937	436,420,716	289,335,732	1,689,879	291,025,611	144,566,047	829,058	145,395,105
6	378000	Measuring & Reg Station Equip-General	7,078,115	0	7,078,115	4,584,192	0	4,584,192	2,493,923	0	2,493,923
6	379000	Measuring & Reg Station Equip-City Gate	6,562,105	0	6,562,105	1,924,196	0	1,924,196	4,637,909	0	4,637,909
6	380000	Services	321,264,563	0	321,264,563	220,852,681	0	220,852,681	100,411,882	0	100,411,882
6	381XXX	Meters	111,238,473	0	111,238,473	79,300,801	0	79,300,801	31,937,672	0	31,937,672
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	4,047,554	0	4,047,554	2,992,993	0	2,992,993	1,054,561	0	1,054,561
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			886,418,169	2,518,937	888,937,106	600,468,304	1,689,879	602,158,183	285,949,865	829,058	286,778,923
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	29,889,172	28,758,976	58,648,148	28,118,692	20,812,008	48,930,700	1,770,480	7,946,968	9,717,448
4	391XXX	Office Furniture & Equipment	1,454,838	16,904,018	18,358,856	1,452,587	12,232,931	13,685,518	2,251	4,671,087	4,673,338
4	392XXX	Transportation Equipment	13,952,546	4,977,450	18,929,996	10,611,761	3,602,031	14,213,792	3,340,785	1,375,419	4,716,204
4	393000	Stores Equipment	380,983	1,058,206	1,439,189	323,714	765,792	1,089,506	57,269	292,414	349,683
4	394000	Tools, Shop & Garage Equipment	3,132,840	7,710,578	10,843,418	2,545,131	5,579,914	8,125,045	587,709	2,130,664	2,718,373
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	4,782,688	17,957,930	22,740,618	3,646,722	12,995,615	16,642,337	1,135,966	4,962,315	6,098,281
4	398000	Miscellaneous Equipment	1,953	143,964	145,917	0	104,182	104,182	1,953	39,782	41,735
TOTAL GENERAL PLANT			60,674,065	81,770,739	142,444,804	52,663,295	59,175,030	111,838,325	8,010,770	22,595,709	30,606,479

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

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	953,158,108	195,317,101	1,148,475,209	658,425,956	139,288,250	797,714,206	294,732,152	56,028,851	350,761,003
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,481,030)	(18,481,030)	0	(12,628,088)	(12,628,088)	0	(5,852,942)	(5,852,942)
G-ADEP		Distribution Plant	(268,333,587)	(1,966,071)	(270,299,658)	(172,815,696)	(1,318,978)	(174,134,674)	(95,517,891)	(647,093)	(96,164,984)
G-ADEP		General Plant	(17,898,333)	(27,145,829)	(45,044,162)	(13,812,264)	(19,644,622)	(33,456,886)	(4,086,069)	(7,501,207)	(11,587,276)
		TOTAL ACCUMULATED DEPRECIATION	(286,231,920)	(47,592,930)	(333,824,850)	(186,627,960)	(33,591,688)	(220,219,648)	(99,603,960)	(14,001,242)	(113,605,202)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(435,993)	(987,220)	(1,423,213)	(290,739)	(714,422)	(1,005,161)	(145,254)	(272,798)	(418,052)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,695,222)	(28,771,691)	(31,466,913)	(2,695,222)	(20,821,209)	(23,516,431)	0	(7,950,482)	(7,950,482)
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	(3,131,215)	(29,758,911)	(32,890,126)	(2,985,961)	(21,535,631)	(24,521,592)	(145,254)	(8,223,280)	(8,368,534)
		TOTAL ACCUMULATED DEPR/AMORT	(289,363,135)	(77,351,841)	(366,714,976)	(189,613,921)	(55,127,319)	(244,741,240)	(99,749,214)	(22,224,522)	(121,973,736)
		NET GAS UTILITY PLANT before DFIT	663,794,973	117,965,260	781,760,233	468,812,035	84,160,931	552,972,966	194,982,938	33,804,329	228,787,267
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,737,152)	(102,737,152)	0	(72,670,097)	(72,670,097)	0	(30,067,055)	(30,067,055)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(16,488,085)	(16,488,085)	0	(11,928,728)	(11,928,728)	0	(4,559,357)	(4,559,357)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(803,068)	(803,068)	0	(581,156)	(581,156)	0	(221,912)	(221,912)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	82,775	82,775	0	59,902	59,902	0	22,873	22,873
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(286,685)	(286,685)	0	(202,784)	(202,784)	0	(83,901)	(83,901)
		TOTAL ACCUMULATED DFIT	0	(120,232,215)	(120,232,215)	0	(85,322,863)	(85,322,863)	0	(34,909,352)	(34,909,352)
		NET GAS UTILITY PLANT	663,794,973	(2,266,955)	661,528,018	468,812,035	(1,161,932)	467,650,103	194,982,938	(1,105,023)	193,877,915

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)	100.000%	70.734%	29.266%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	663,794,973	(2,266,955)	661,528,018	468,812,035	(1,161,932)	467,650,103	194,982,938	(1,105,023)	193,877,915
		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	1,192,325	2,337,147	3,529,472	768,488	1,691,323	2,459,811	423,837	645,824	1,069,661
4	182318	Accumulated Amortization - AFUDC	(236,678)	(960,792)	(1,197,470)	(172,628)	(695,317)	(867,945)	(64,050)	(265,475)	(329,525)
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	15,503,856	15,503,856	0	10,593,785	10,593,785	0	4,910,071	4,910,071
1	164115	Gas Inventory--Clay Basin	0	170,796	170,796	0	123,600	123,600	0	47,196	47,196
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(37,987,293)	0	(37,987,293)	(26,123,197)	0	(26,123,197)	(11,864,096)	0	(11,864,096)
99	190393	ADFIT-Customer Tax Credit	7,977,331	0	7,977,331	5,485,871	0	5,485,871	2,491,460	0	2,491,460
99	235199	Customer Deposits	(323)	0	(323)	(323)	0	(323)	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	6,463,028	0	6,463,028	6,463,028	0	6,463,028	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,357,236)	0	(1,357,236)	(1,357,236)	0	(1,357,236)	0	0	0
C-WKC		Working Capital	14,187,976	0	14,187,976	9,668,841	0	9,668,841	4,519,135	0	4,519,135
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(9,760,870)	22,782,071	13,021,201	(5,267,156)	15,629,427	10,362,271	(4,493,714)	7,152,644	2,658,930
		NET RATE BASE	654,034,103	20,515,116	674,549,219	463,544,879	14,467,495	478,012,374	190,489,224	6,047,621	196,536,845

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	3,210,245	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												
Total Electric Production	44,524,643	44,524,643												
Electric Transmission														
ED-AN	17,589,829	17,589,829												
ED-ID	753,645	753,645												
ED-WA	515,024	515,024												
Total Electric Transmission	18,858,498	18,858,498												
Electric Distribution														
ED-AN	83,831	83,831												
ED-ID	18,289,857	18,289,857												
ED-WA	34,931,185	34,931,185												
Total Electric Distribution	53,304,873	53,304,873												
Gas Underground Storage														
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										
Total Gas Underground Storage	811,503		689,286	122,217		689,286	689,286		470,989	470,989		218,297	218,297	
Gas Distribution														
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										
Total Gas Distribution	30,917,369		21,170,270	9,747,099		21,112,859	21,170,270	14,604,573	38,515	14,643,088		6,508,286	18,896	6,527,182
General Plant														
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										
Total General Plant	31,951,940	22,710,142	6,836,909	2,404,889		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
Total Depreciation Expense	180,368,826	139,398,156	28,696,465	12,274,205		22,886,717	5,809,748	28,696,465	16,230,958	4,173,482	20,404,440	6,655,759	1,636,266	8,292,025

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	913,080	913,080											
Misc Intangible Plt (303000)	ED-AN	253,637	253,637											
Total Production/Transmission		1,166,717	1,166,717											
Distribution														
Franchises (302000)	ED-WA	112,999	112,999											
Misc Intangible Plt (303000)	ED-WA	5,866	5,866											
Total Distribution		118,865	118,865											
General Plant - 303000														
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		14,740
	GD-WA	24,848		24,848		24,848	24,848	24,848	24,848		24,848			
	GD-OR	7,682			7,682									
Total General Plant - 303000		471,900	297,934	127,669	46,297	39,588	88,081	127,669	24,848	63,741	88,589	14,740	24,340	39,080
Miscellaneous IT Intangible Plant - 3031XX														
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)		(5)
9,4	CD-WA	3,734,662	2,883,794	850,868		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									
Total Miscellaneous IT Intangible Plant - 3031XX		50,654,375	37,152,267	9,587,414	3,914,694	850,863	8,736,551	9,587,414	850,868	6,322,380	7,173,248	(5)	2,414,171	2,414,166
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
4	ED-AN	424,448	424,448											
	GD-OR	0			0									
Total General Plant- 390200, 396200		424,448	424,448	0	0		0	0		0	0		0	0
Total Amortization Expense		52,836,305	39,160,231	9,715,083	3,960,991	890,451	8,824,632	9,715,083	875,716	6,386,121	7,261,837	14,735	2,438,511	2,453,246

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(74,676,156)	(74,676,156)												
Steam (ED-ID)	(93,782,230)	(93,782,230)												
Steam (ED-WA)	(178,773,129)	(178,773,129)												
Hydro (ED-AN)	(173,307,375)	(173,307,375)												
Other (ED-AN)	(159,115,585)	(159,115,585)												
Total Electric Production	(679,654,475)	(679,654,475)												
Electric Transmission														
ED-AN	(223,449,367)	(223,449,367)												
ED-ID	(10,334,014)	(10,334,014)												
ED-WA	(16,223,059)	(16,223,059)												
Total Electric Transmission	(250,006,440)	(250,006,440)												
Electric Distribution														
ED-AN	(410,197)	(410,197)												
ED-ID	(261,340,777)	(261,340,777)												
ED-WA	(427,056,937)	(427,056,937)												
Total Electric Distribution	(688,807,911)	(688,807,911)												
Gas Underground Storage														
1 GD-AN	(18,481,030)		(18,481,030)			(18,481,030)	(18,481,030)		(12,628,088)	(12,628,088)		(5,852,942)	(5,852,942)	
GD-OR	(1,517,319)			(1,517,319)										
Total Gas Underground Storage	(19,998,349)		(18,481,030)	(1,517,319)		(18,481,030)	(18,481,030)		(12,628,088)	(12,628,088)		(5,852,942)	(5,852,942)	
Gas Distribution														
6 GD-AN	(1,966,071)		(1,966,071)			(1,966,071)	(1,966,071)		(1,318,978)	(1,318,978)		(647,093)	(647,093)	
GD-ID	(95,517,891)		(95,517,891)			(95,517,891)	(95,517,891)				(95,517,891)		(95,517,891)	
GD-WA	(172,815,696)		(172,815,696)			(172,815,696)	(172,815,696)	(172,815,696)		(172,815,696)				
GD-OR	(131,632,275)			(131,632,275)										
Total Gas Distribution	(401,931,933)		(270,299,658)	(131,632,275)		(268,333,587)	(1,966,071)	(270,299,658)	(172,815,696)	(1,318,978)	(174,134,674)	(95,517,891)	(647,093)	(96,164,984)
General Plant														
ED-AN	(37,278,910)	(37,278,910)												
ED-ID	(12,822,409)	(12,822,409)												
ED-WA	(23,973,909)	(23,973,909)												
7.4 CD-AA	(97,188,477)	(68,029,990)	(20,113,155)	(9,045,332)		(20,113,155)	(20,113,155)		(14,555,287)	(14,555,287)		(5,557,868)	(5,557,868)	
9.4 CD-AN	(8,069,412)	(6,230,958)	(1,838,454)			(1,838,454)	(1,838,454)		(1,330,434)	(1,330,434)		(508,020)	(508,020)	
9 CD-ID	(7,156,177)	(5,525,785)	(1,630,392)			(1,630,392)	(1,630,392)				(1,630,392)		(1,630,392)	
9 CD-WA	(9,890,660)	(7,637,271)	(2,253,389)			(2,253,389)	(2,253,389)	(2,253,389)		(2,253,389)				
8.4 GD-AA	(2,286,795)		(1,574,070)	(712,725)		(1,574,070)	(1,574,070)		(1,139,107)	(1,139,107)		(434,963)	(434,963)	
4 GD-AN	(3,620,150)		(3,620,150)			(3,620,150)	(3,620,150)		(2,619,794)	(2,619,794)		(1,000,356)	(1,000,356)	
GD-ID	(2,455,677)		(2,455,677)			(2,455,677)	(2,455,677)				(2,455,677)		(2,455,677)	
GD-WA	(11,558,875)		(11,558,875)			(11,558,875)	(11,558,875)	(11,558,875)		(11,558,875)				
GD-OR	(5,348,405)			(5,348,405)										
Total General Plant	(221,649,856)	(161,499,232)	(45,044,162)	(15,106,462)		(17,898,333)	(27,145,829)	(45,044,162)	(13,812,264)	(19,644,622)	(33,456,886)	(4,086,069)	(7,501,207)	(11,587,276)
Total Accumulated Depreciation	(2,262,048,964)	(1,779,968,058)	(333,824,850)	(148,256,056)		(286,231,920)	(47,592,930)	(333,824,850)	(186,627,960)	(33,591,688)	(220,219,648)	(99,603,960)	(14,001,242)	(113,605,202)

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
 Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(14,733,354)	(14,733,354)											
Misc Intangible Plt (303000)	ED-AN	(2,559,893)	(2,559,893)											
Total Production/Transmission		(17,293,247)	(17,293,247)											
Distribution														
Franchises (302000)	ED-WA	(285,212)	(285,212)											
Misc Intangible Plt (303000)	ED-WA	(60,272)	(60,272)											
Total Distribution		(345,484)	(345,484)											
General Plant - 303000														
7,4	CD-AA	(4,620,956)	(3,234,577)	(956,307)	(430,072)		(956,307)	(956,307)		(692,051)	(692,051)		(264,256)	(264,256)
9,4	CD-AN	(135,685)	(104,772)	(30,913)			(30,913)	(30,913)		(22,371)	(22,371)		(8,542)	(8,542)
	GD-ID	(145,254)		(145,254)			(145,254)	(145,254)				(145,254)		(145,254)
	GD-WA	(290,739)		(290,739)			(290,739)	(290,739)	(290,739)		(290,739)			
	GD-OR	(120,935)			(120,935)						(290,739)			
Total General Plant - 303000		(5,313,569)	(3,339,349)	(1,423,213)	(551,007)	(435,993)	(987,220)	(1,423,213)	(290,739)	(714,422)	(1,005,161)	(145,254)	(272,798)	(418,052)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(138,056,457)	(96,636,759)	(28,570,783)	(12,848,915)		(28,570,783)	(28,570,783)		(20,675,818)	(20,675,818)		(7,894,965)	(7,894,965)
9,4	CD-AN	(352,543)	(272,223)	(80,320)			(80,320)	(80,320)		(58,125)	(58,125)		(22,195)	(22,195)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(11,829,971)	(9,134,749)	(2,695,222)		(2,695,222)	(2,695,222)	(2,695,222)	(2,695,222)		(2,695,222)		0	0
	ED-AN	(11,566,681)	(11,566,681)											
	ED-ID	0	0											
	ED-WA	(1,084,334)	(1,084,334)											
8,4	GD-AA	(175,189)		(120,588)	(54,601)		(120,588)	(120,588)		(87,266)	(87,266)		(33,322)	(33,322)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 30311		(163,065,175)	(118,694,746)	(31,466,913)	(12,903,516)	(2,695,222)	(28,771,691)	(31,466,913)	(2,695,222)	(20,821,209)	(23,516,431)	0	(7,950,482)	(7,950,482)
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	(737,374)	(737,374)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(737,374)	(737,374)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(186,754,849)	(140,410,200)	(32,890,126)	(13,454,523)	(3,131,215)	(29,758,911)	(32,890,126)	(2,985,961)	(21,535,631)	(24,521,592)	(145,254)	(8,223,280)	(8,368,534)

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
	389XXX	Land & Land Rights														
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0	0	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	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	0	845,517	
8		GD-AA	0	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	20,165,496	8,294,951	2,799,186	9,071,359	20,165,496	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,354,716	0	0	0	0	25,354,716	0	0	25,354,716	0	0	0		
99		GD-OR / AS	4,100,264	0	0	0	0	0	0	0	0	4,100,264	0	4,100,264		
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	127,288,645	0	0	89,099,506	89,099,506	0	0	26,342,385	26,342,385	0	11,846,754	11,846,754		
9		CD-WA / ID / AN	30,509,792	9,367,771	6,000,577	8,190,398	23,558,746	2,763,976	1,770,480	2,416,590	6,951,046	0	0	0		
		TOTAL ACCOUNT	207,418,913	17,662,722	8,799,763	106,361,263	132,823,748	28,118,692	1,770,480	28,758,975	58,648,147	4,100,264	11,846,754	15,947,018		
	391XXX	Office Furniture & Equipment														
99		ED-WA / ID / AN	1,949,254	369,223	7,798	1,572,233	1,949,254	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	140,856	0	0	0		
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109		
8		GD-AA	321,541	0	0	0	0	0	0	221,326	221,326	0	100,215	100,215		
7		CD-AA	80,258,975	0	0	56,179,677	56,179,677	0	0	16,609,595	16,609,595	0	7,469,703	7,469,703		
9		CD-WA / ID / AN	6,088,221	4,445,766	7,630	247,746	4,701,142	1,311,730	2,251	73,098	1,387,079	0	0	0		
		TOTAL ACCOUNT	88,770,956	4,814,989	15,428	57,999,656	62,830,073	1,452,586	2,251	16,904,019	18,358,856	12,109	7,569,918	7,582,027		
	392XXX	Transportation Equipment														
99		ED-WA / ID / AN	55,093,871	24,392,548	10,468,606	20,232,717	55,093,871	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	15,747,819	0	0	0	0	10,125,699	3,109,184	2,512,936	15,747,819	0	0	0		
99		GD-OR / AS	4,697,760	0	0	0	0	0	0	0	0	4,697,760	0	4,697,760		
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	6,818,137	1,647,381	784,953	2,832,426	5,264,760	486,063	231,602	835,712	1,553,377	0	0	0		
		TOTAL ACCOUNT	90,002,032	26,039,929	11,253,559	28,348,073	65,641,561	10,611,762	3,340,786	4,977,450	18,929,998	4,697,760	732,713	5,430,473		

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2021
 Ending Balance Basis

Report ID:
C-GPL-12E

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	5,329,612	343,537	194,100	3,577,730	4,115,367	101,361	57,269	1,055,615	1,214,245	0	0	0	
		TOTAL ACCOUNT	6,058,064	402,403	194,100	4,000,413	4,596,916	323,714	57,269	1,058,207	1,439,190	20,792	1,166	21,958	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,390,837	1,141,065	309,933	5,939,839	7,390,837	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,407,553	0	0	0	0	2,539,129	366,770	501,654	3,407,553	0	0	0	
99		GD-OR / AS	961,104	0	0	0	0	0	0	0	0	961,104	0	961,104	
8		GD-AA	5,668,604	0	0	0	0	0	0	3,901,870	3,901,870	0	1,766,734	1,766,734	
7		CD-AA	14,873,787	0	0	10,411,354	10,411,354	0	0	3,078,130	3,078,130	0	1,384,303	1,384,303	
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	34,302,787	1,161,409	1,058,748	17,127,070	19,347,227	2,545,132	587,709	7,710,578	10,843,419	961,104	3,151,037	4,112,141	
	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	3,099,669	400,088	15,791	2,683,790	3,099,669	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	5,059,738	400,088	15,791	3,739,214	4,155,093	106,253	0	567,006	673,259	18,586	212,800	231,386	

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	30,256,491	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	49,179,784	12,713,675	6,540,141	29,925,968	49,179,784	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	83,764,455	0	0	58,633,443	58,633,443	0	0	17,335,054	17,335,054	0	7,795,958	
9		CD-WA / ID / AN	18,996,955	10,323,692	2,865,673	1,479,514	14,668,879	3,046,022	845,521	436,533	4,328,076	0	0	
		TOTAL ACCOUNT	153,859,091	23,037,367	9,405,814	90,038,925	122,482,106	3,646,722	1,135,966	17,957,929	22,740,617	756,920	7,879,448	8,636,368
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	288,315	0	6,846	281,469	288,315	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	1,001,271	0	13,466	768,412	781,878	0	1,953	143,964	145,917	9,092	64,384	73,476
		TOTAL GENERAL PLANT	641,824,913	88,241,558	40,656,257	326,399,457	455,297,272	52,663,297	8,010,771	81,770,738	142,444,806	11,465,978	32,616,857	44,082,835

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
 Ending Balance Basis

Report ID:
C-IPL-12E

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	11,964,739	319,716	0	11,645,023	11,964,739	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	20,601,352	319,716	0	16,150,490	16,470,206	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	23,692,758	2,444,666	0	21,248,092	23,692,758	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	149,132,752	0	0	104,389,944	104,389,944	0	0	30,863,023	30,863,023	0	13,879,785	
9		CD-WA / ID / AN	845,523	128,451	0	524,436	652,887	37,900	0	154,736	192,636	0	0	
		TOTAL ACCOUNT	174,115,557	2,573,117	0	126,162,472	128,735,589	37,900	0	31,323,738	31,361,638	0	14,018,330	14,018,330
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	749,183	0	0	749,183	749,183	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	7,875,530	0	0	5,512,713	5,512,713	0	0	1,629,841	1,629,841	0	732,976	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	8,624,713	0	0	6,261,896	6,261,896	0	0	1,629,841	1,629,841	0	732,976	732,976
	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	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,710,356	68,710,356	0	0	20,314,306	20,314,306	0	9,135,794	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,710,356	68,710,356	0	0	20,314,306	20,314,306	0	9,135,794	9,135,794

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	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	
		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	2,168,412	0	0	1,517,845	1,517,845	0	0	448,753	448,753	0	201,814	201,814
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	22,531,369	16,129,094	0	1,517,845	17,646,939	4,233,863	0	448,753	4,682,616	0	201,814	201,814
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	96,549	0	0	96,549	96,549	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	7,096,450	0	0	4,967,373	4,967,373	0	0	1,468,610	1,468,610	0	660,467	660,467
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	7,192,999	0	0	5,063,922	5,063,922	0	0	1,468,610	1,468,610	0	660,467	660,467
	TOTAL		362,052,999	19,021,927	0	245,935,083	264,957,010	5,294,357	771,517	62,558,674	68,624,548	425,951	28,045,490	28,471,441

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(78,723,645)	(55,104,977)	(16,291,858)	(7,326,810)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(861,287)	(665,060)	(196,227)	0
7	282919 CD-AA	(3,880,489)	(2,716,265)	(803,067)	(361,157)
7	283750 CD-AA	399,976	279,975	82,775	37,226
	Total	(83,065,445)	(58,206,327)	(17,208,377)	(7,650,741)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended December 31, 2021
Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,090,243	5,090,243	0	0	0	0	5,090,243
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	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	(28)	(28)	0	0	0	0	(28)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	72,066,437	34,401,479	0	106,467,916	62,397,596	29,882,344	9,668,841	4,519,135	0
TOTAL		72,066,437	34,401,479	5,090,215	111,558,131	62,397,596	29,882,344	9,668,841	4,519,135	5,090,215

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%