RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	
Ending Balance Basic	

Litting balance b	4313			
Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)			
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)			
G-APL	Gas Net Adjusted Rate Base			
	RATE OF RETURN			

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:
GAS ALLOCATION PERCENTAGES	G-ALL-12E
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

Basis	Balance Bas Ref	Description	Based on Data from:	System	Washington	Idaho
1		System Contract Demand	Dasca on Data Home	Gyotom	Tracinington	idano
I	Input	System Contract Demand				
	Input	Number of Customers				
2		Percent				
	G-OPS	Direct Distribution Operating Expense				
3	G-0F3	Percent Percent				
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894				
		Direct O & M Accounts 901 - 935				
		Total Percentage				
		Direct Labor				
		Amount: Accounts 798 - 894 Amount: Accounts 901 - 935				
		Total				
		Percentage				
		Total Number of Customers				
		Percentage				
		Total Direct Plant Percentage				
		Total Four Factor Allocators				
1		Percent				
6	Input	Actual Therms Purchased Percent				

GAS ALLOCATION PERCENTAGES	0.411.405
0.10.1.2200.1110111.211021111020	G-ALL-12E
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

input

Direct O & M Accts 500 - 894 Direct O & M Accts 901 - 935

Direct O & M Accts 901 - 905 Utility 9 Only

Adjustments

Total Percentage

> Direct Labor Accts 500 - 894 Direct Labor Accts 901 - 935

Direct Labor Accts 901 - 905 Utility 9 Only

Total Percentage

Number of Customers at

Percentage

Net Direct Plant Percentage

**Total Percentages** Average (CD AA)



RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12E
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

Gas North/Oregon 4-Factor Input Direct O & M Accts 580 - 894 Direct O & M Accts 901 - 935 Direct O & M Accts 901 - 905 Utility 9 Only Total Percentage Direct Labor Accts 580 - 894 Direct Labor Accts 901 - 935 Direct Labor Accts 901 - 905 Utility 9 Only Total Percentage Number of Customers at Percentage Net Direct Plant Percentage **Total Percentages** Average (GD AA)

				7
RESULTS (			Report ID:	AVISTA UTILITIES
		PERCENTAGES	G-ALL-12E	
		Ended November 30, 2022		
Ending Bala				
In	put	Elec/Gas North 4-Factor		
		Direct O & M Accts 580 - 894		
		Direct O & M Accts 901 - 935		
		Adjustments		
		Total		
		Percentage		
		Direct Labor Accts 580 - 894		
		Direct Labor Accts 901 - 935		
		Total		
		Percentage		
		Number of Customers at		
		Percentage		
		Net Direct Plant		
		Percentage		
		Total Percentages		
9		Average (CD AN/ID/WA)		
JP		Gas North/Oregon JP Factor %		
		Actual Annual Throughput		
10		Percent		
10		1 Groom		
		Book Depreciation		
11		Percent		
• •		1 Groom		
		Net Gas Plant (before ADFIT)		
12		Percent		
		1 Groom		
	G-PLT	Net Gas General Plant		
13	011	Percent		
. •				
		Net Allocated Schedule M's		
14		Percent		
99	Input	Not Allocated		

RESULT	S OF OPE	RATIONS	Report ID:		AVI	ISTA UTILIT	TES					
	_	STATEMENT	G-OPS-12E									
		Ended November 30, 2022		******	* CVCTEN# ******	****	******	/ACUINICTON **	****	*****	* IDAHO ******	****
	alance Bas				* SYSTEM ******	Total		/ASHINGTON **	Total		_	
Rei/Basis	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES										
		SALES OF GAS:										
99	480000	Residential										
99	4812XX	Commercial - Firm & Interruptible										
99		Industrial-Firm										
99	481400	Interruptible										
99	484000	Interdepartmental Revenue										
99	499XXX	Unbilled Revenue										
		TOTAL SALES TO ULTIMATE CU	ISTOM									
		OTHER OPERATING REVENUES	S:									
99		Sales for Resale										
4	488000	Miscellaneous Service Revenues										
99		Transportation Revenues										
99	493000	Rent from Gas Property										
4		Other Gas Revenues										
99	496100	Provision for Rate Refund										
99	496110	Provision for Rate Refund-Tax Ref										
		TOTAL CAS BEVENIUS	/ENUE									
		TOTAL GAS REVENUES										
		PRODUCTION EXPENSES:										
G-804	804/805	City Gate Purchases										
99	808XXX	Net Natural Gas Storage Transacti	ions									
99	811000	Gas Used for Products Extraction										
10	813000	Other Gas Expenses										
99	813010	Gas Technology Institute (GTI) Exp										
		TOTAL PRODUCTION EXPENSE	S									
		UNDERGROUND STORAGE EXP	PENSE									
1	814000	Supervision & Engineering	2.102									
1	824000	Other Expenses										
1	837000	Other Equipment										
		TOTAL UNDERGROUND STORA	GE O									
G-DEPX		Depreciation Expense-Undergroun										
G-AMTX	,	Amortization Expense-Undergroun	nd Stor									
G-OTX		Taxes Other Than FIT										
		TOTAL UG STORAGE DEPR/AMF	RT/NO									
		TOTAL UNDERGROUND STORA	GE EX									
		TO THE UNDERGROUND STORA	OL LA									

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

Ref/Basis Account Description

************ SYSTEM ************************************		ASHINGTON ****			IDAHO *******	
Direct Allocated To	otal Direct	Allocated	Total	Direct	Allocated	Total

		DISTRIBUTION EXPENSES:
		OPERATION
3	870000	Supervision & Engineering
3	871000	Distribution Load Dispatching
3	874000	Mains & Services Expenses
3	875000	Measuring & Reg Sta Exp-General
3	876000	Measuring & Reg Sta Exp-Industrial
3	877000	Measuring & Reg Sta Exp-City Gate
3	878000	Meter & House Regulator Expenses
3	879000	Customer Installation Expenses
3	880000	Other Expenses
3	881000	Rents
		MAINTENANCE
3	885000	Supervision & Engineering
3	887000	Mains
3	889000	Measuring & Reg Sta Exp-General
3	890000	Measuring & Reg Sta Exp-Industrial
3	891000	Measuring & Reg Sta Exp-City Gate
3	892000	Services
3	893000	Meters & House Regulators
3	894000	Other Equipment
		TOTAL DISTRIBUTION OPERATING EXP
G-DEPX		Depreciation Expense-Distribution
G-OTX		Taxes Other Than FIT
3 017		TOTAL DISTR DEPR/AMRT/NON-FIT TAX
		TOTAL BIOTH BELLIAMINE THE TAX
		TOTAL DISTRIBUTION EXPENSES

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

**CUSTOMER ACCOUNTS EXPENSES:** 

TOTAL CUSTOMER ACCOUNTS EXPENSE

**CUSTOMER SERVICE & INFO EXPENSES:** 

TOTAL CUSTOMER SERVICE & INFO EXP

ADMINISTRATIVE & GENERAL EXPENSES

903XXX Customer Records & Collection Expenses

Ref/Basis Account Description

909000

913000

930000

931000

935000

920000 Salaries

901000 Supervision

902000 Meter Reading Expenses

908XXX Customer Assistance Expenses

SALES EXPENSES:

916000 Miscellaneous Sales Expenses TOTAL SALES EXPENSES

921000 Office Supplies & Expenses

923000 Outside Services Employed 924000 Property Insurance Premium 925XXX Injuries and Damages

Rents

926XXX Employee Pensions and Benefits928000 Regulatory Commission Expenses

922000 Admin. Expenses Transferred - Credit

Miscellaneous General Expenses

**TOTAL ADMIN & GEN OPERATING EXP** 

Maintenance of General Plant

912000 Demonstrating & Selling Expenses

910000 Misc Customer Service & Info Exp

904000 Uncollectible Accounts 905000 Misc Customer Accounts

Advertising

Advertising

2

2

G-908

2

2

2

-									
		******** SYSTEM ********			ASHINGTON **			IDAHO *******	
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

Ref/Basis Account Description

******* SYSTEM ********			***** W	ASHINGTON	*****	************* IDAHO ************			
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	

G-DEPX G-AMTX G-AMTX 99 99 99 99 99 99 99 99 99 99 99 99 99	407230 407302 407305 407306 407307 407311 407319 407332 407347 407381 407407 407419 407436 407447	Depreciation Expense-General Plant Amortization Expense - General Plant - 3030 Amortization Expense - Misc IT Intangible Pla Amortization Expense-General Plant - 39020 Tax Reform Amortization Amortization WA Excess Natural Gas Line E Natural Gas Depreciation Study Deferral Regulatory Debit - AMI Amortization Regulatory Debit - Existing Meters Deferral A Regulatory Debit - AFUDC Amortization Regulatory Debit - FISERVE Amortization Regulatory Debit - FISERVE Amortization AFUDC Equity DFIT Deferral Existing Meters/ERTs Excess Depreciation D COVID-19 Deferred Costs Voluntary RNG Revenue Offset Reg. Credits-Amortization Depreciation Bene Amortization AFUDC Equity Tax Credit Regulatory Deferral - AMI Regulatory Deferral - COVID-19 Taxes Other Than FITA&G TOTAL A&G DEPR/AMRT/NON-FIT TAXES
		TOTAL ADMIN & GENERAL EXPENSES
		TOTAL EXPENSES BEFORE FIT
		NET OPERATING INCOME (LOSS) BEFOR
G-FIT G-FIT G-FIT		FEDERAL INCOME TAX DEFERRED FEDERAL INCOME TAX AMORTIZED INVESTMENT TAX CREDIT GAS NET OPERATING INCOME (LOSS)
ALLOCAT	ION RATI	
G-ALL G-ALL G-ALL G-ALL G-ALL	1 2 3 4 10 99	System Contract Demand Number of Customers Direct Distribution Operating Expense Jurisdictional 4-Factor Ratio Actual Annual Throughput Not Allocated

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

				SYSTEM *******		VV	**************************************			******* IDAHO ********		
ccount	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
195028	Deferred Exchange Reservation											
195100	Entitlement Penalties											
195280	Other Gas Rev-Decoupling Mechan	nism										
195311	Contra Decoupling Deferral											
195328	Residential Decoupling Deferral											
195329	Amortization Res Decoupling Defer	ral										
195338	Non-Res Decoupling Deferred Rev											
195339	Amortization Non-Res Decoupling											
195600	Other Gas Revenue-DSM Lost Mary	gin										
195680	Other Gas Revenue-Margin Reduct	tion										
195711	Other Gas Revenue-Glendale Syste	em										
195780	Other Gas Revenue-PPP Recovery	<i>'</i>										
195900	Gas Customers-Other Gas Revenue	es										
	TOTAL OTHER GAS REVENUES											
N RATIO	OS:											
4	Jurisdictional 4-Factor Ratio											
99	Not Allocated											
19 19 19 19 19 19 19 19 19 19 19 19 19 1	95000 95028 95100 95280 95311 95328 95329 95338 95339 95600 95711 95780 95780	95000 Other Gas Revenue-Miscellaneous 95028 Deferred Exchange Reservation 95100 Entitlement Penalties 95280 Other Gas Rev-Decoupling Mechar 95311 Contra Decoupling Deferral 95328 Residential Decoupling Deferral 95329 Amortization Res Decoupling Deferral 95339 Amortization Non-Res Decoupling 95600 Other Gas Revenue-DSM Lost Mar 95680 Other Gas Revenue-Margin Reduc 95711 Other Gas Revenue-Glendale Syst 95780 Other Gas Revenue-PPP Recovery 95900 Gas Customers-Other Gas Revenu TOTAL OTHER GAS REVENUES	Other Gas Revenue-Miscellaneous Deferred Exchange Reservation Deferred Rev Deferred Residential Decoupling Deferral Deferred Rev Deferred	Direct Description  Other Gas Revenue-Miscellaneous Deferred Exchange Reservation Description  Direct Description  Other Gas Revenue-Miscellaneous Deferred Exchange Reservation Description  Direct Description Description Description Description Description Direct Description Descri	Occount Description  Other Gas Revenue-Miscellaneous Deferred Exchange Reservation Entitlement Penalties Other Gas Rev-Decoupling Mechanism Other Gas Rev-Decoupling Deferral Description  Residential Decoupling Deferral Description  Mon-Res Decoupling Deferral Deferral Description Direct Allocated  Mon-Res Decoupling Deferral Description	Direct Allocated Total Description Descript	Direct Allocated Total Direct  Allocated Total Direct  Direct Allocated Total Direct  Allocated Total Direct  Direct Allocated Total Direct  Allocated Total Direct  Direct Allocated Total Direct  Allocated Total Direct  Direct Allocated Total Direct  Direct Allocated Total Direct  Direct Allocated Total Direct  Direct Allocated Total Direct  Direct Allocated Total Direct  Direct Allocated Total Direct  Direct Allocated Total Direct  Direct Allocated Total Direct  Direct Direct Direct  Direct Allocated Total Direct  Direct Direct Direct Direct  Direct Allocated Total Direct  Direct Allocated Total Direct  Direct Allocated Total Direct  Direct Direct Direct  Direct Allocated Total Direct  Direct Direct Direct  Direct Direct Direct  Direc	Direct Allocated Total Direct Allocated  Direct Allocated Total Direct Allocated  Direct Allocated  Direct Allocated  Total Direct Allocated  Direct Allocat	Direct Allocated Total Direct Allocated Total  Direct Allocated  Direct Allocated  Direct Allocated  Direct Allocated  Direct Allocated  Direct Alloca	Direct Allocated Total Direct Allocated Total Direct Allocated Total Direct Direct Allocated Total Direct D	Direct Allocated Total Direct Allocated Total Direct Allocated Total Direct Allocated Direc	

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended November 30, 2022	
Ending Ralance Rasis	

Ending Balance Basis			*********	SYSTEM *****	******	******* WASHINGTON ********			**************************************		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases									
1	804001	Pipeline Demand Costs									
1		Transport Variable Charges									
6	804010	Gas Costs - Fixed Hedge									
6	804014	GTI Contributions									
6		Transaction Fees									
6	804018	Merchandise Processing Fee									
6	804140	Gas Research Contributions									
6	804170	Gas Transaction Fees									
6		Gas Purchases - Financial									
6		Gas Costs - Offsystem Bookout									
6		Gas Costs - Offsystem Bookout Offs									
6		Gas Costs - Intracompany LDC Gas									
6	804999	Off System Gas Purchases									
99	805110	Gas Exp - Rate Amortizations									
99		Amortize ID Holdback									
99	805120	Gas Expense - Rate Deferrals									
		TOTAL PURCHASED GAS COSTS									
	ATION RA										
G-ALL	1	System Contract Demand									
G-ALL	6	Actual Therms Purchased									
G-ALL	99	Not Allocated									

RESULTS OF OPERATIONS Report ID: ALLOCATION OF ACCOUNT 908 G-908-12E				AV	ISTA UTILIT	TIES						
		onths Ended November 30, 2022		******	* SYSTEM *****	****	*********	A CLUNICTON **	*****	*******	* IDAHO ******	*****
Ending Ref/Basi				Direct	Allocated	Total	Direct	ASHINGTON *** Allocated	Total	Direct	Allocated	Total
2		Customer Assistance Expense		Biroot	Amodated	Total	Biroot	7 modated	Total	Biroot	Allocated	Total
99		0 Public Purpose Tariff Rider Expe	nse Off									
99	90861	0 Limited Income Tax Refund Prog	ram									
99	90869	O Schedule 91 Amortization include	d in Un									
99	90899	0 DSM Amortization										
		Total Account 908										
ALLOC G-ALL G-ALL	2	RATIOS: Number of Customers Not Allocated										

For Twel	S OF OPERATIONS ST DEDUCTION FOR FITGAS NORTH ve Months Ended November 30, 2022 alance Basis	Report ID: G-INT-12E	F	AVISTA UTILITIES	
Ref/Basis			System	Washington	Idaho
1 2	Debt Capital Structure - Debt Ratio Cost of Debt Total Cost of Debt				
G-APL	Total Weighted Cost  Net Rate Base  Interest Deduction for FIT Calculation				
1	AMA Actual Debt Ratio				

2

AMA Actual Debt Cost

	ME TAXESGAS hs Ended November 30, 2022	AVISTA UTILITIES				
Ref/Basis	Description			System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Operating Revenue	Income:				
G-OPS	Operating & Maintenance Expen	se				
G-OPS	Book Deprec/Amort and Reg Am	ortizations				
G-OTX	Taxes Other than FIT  Net Operating Income Before F	IT .				
G-INT G-OTX G-SCM	Less: Interest Expense Less: Idaho ITC Deferral & Amor Schedule M Adjustments Taxable Net Operating Income	tization				
	Tax Rate					
	Federal Income Tax	-				
G-DTE G-DTE 99 41140	Deferred FIT Customer Tax Credit Amortizatio Amortized Investment Tax Credit Total FIT/Deferred FIT & ITC					
ALLOCATION R G-ALL 99	ATIOS: Not Allocated					

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-12E
For Twelve Months Ended November 30, 2022	
Ending Dolongo Dogio	

\*\*\*\*\*\*\*\*\*\*\* SYSTEM \*\*\*\*\*\*\*\*\*\* \*\*\*\*\*\*\* WASHINGTON \*\*\*\*\*\*\*\* Ending Balance Basis Ref/Basis Account Description 997000 **Book Depreciation & Amortization** 12 997001 Contributions In Aid of Construction 12 997002 Injuries and Damages 12 997005 FAS106 Current Retiree Medical Accr 99 997010 Deferred Gas Credit and Refunds 12 997016 Redemption Expense Amortization 99 997018 DSM Tariff Rider 12 997020 FAS87 Current Pension Accrual 12 997027 Customer Uncollectibles 99 997031 Decoupling Mechanism 12 997032 Interest Rate Swaps 12 997035 Leases 12 997048 AFUDC 12 997049 Tax Depreciation 12 997055 Deferred Gas Exchange 99 997065 Amortization of Unbilled Revenue Add 12 997080 Book Transportation Depreciation 12 997081 **Deferred Compensation** 997082 Meal Disallowances 4 12 997083 Paid Time Off 12 997084 Customer Uncollectibles 99 997098 Provision for Rate Refund 12 997101 Repairs 481 (a) 99 997105 WA Nat Gas Line Extension 99 997107 MDM System 99 997108 Provision for Rate Refund-Tax Reform 99 997109 Tax Reform Amortization 99 997110 FISERVE 12 997111 Capitalized Transportation 12 997114 AFUDC Debt CWIP 12 997115 AFUDC Equity DFIR Deferral 12 997118 Depreciation Study Deferral 997119 AFUDC Tax CPI 12 997120 Transportation Tax Disallowance 12 12 997125 COVID-19 12 997126 Prepaid Expenses 12 997127 CARES Act SS Deferral 12 997128 Meters Expensed 12 997129 Mixed Service Costs (IDD#5) TOTAL SCHEDULE M ADJUSTMEN ALLOCATION RATIOS: G-ALL Contract System Demand G-ALL 2 Number of Customers G-ALL 4 Jurisdictional 4-Factor Ratio G-ALL 6 Actual Therms Purchased G-ALL 11 **Book Depreciation** G-ALL 12 Net Gas Plant (before ADFIT) G-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID:
DEFERRED INCOME TAX EXPENSEGAS	G-DTE-12E
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

Ending Ba	liance Bas	SIS			
Ref/Basis	Account	Description	 System	Washington	Idaho
12 99		Deferred Federal Income Tax Expense - Allocated Deferred Federal Income Tax Exp SUBTOTAL			
12 99		Deferred Federal Income Tax Expense - Allocated Deferred Federal Income Tax Exp SUBTOTAL			
12 99		Deferred Federal Income Tax Expense - Allocated Deferred Federal Income Tax Exp SUBTOTAL			
		Total Deferred Federal Income Tax Expense			
99	411193	Customer Tax Credit Amortization SUBTOTAL			
ALLOCAT G-ALL G-ALL	TION RAT 12 99	OS: Net Gas Plant (before ADFIT) Not Allocated			

RESULTS	Report ID:							
TAXES O	G-OTX-12E							
For Twelve Months Ended November 30, 2022								
Ending Ba	alance Bas	is						
Ref/Basis	Account	Description						
		UNDERGROUND STORAGE						
4	400400	DOD Dranarty Tay Ctarage						

****** S	YSTEM *******	****	****** WASI	HINGTON *****	************ IDAHO ***********			
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Tota

R&P Property Tax - Storage 408190 TOTAL UNDERGROUND STORAGE TAX DISTRIBUTION 408110 State Excise Tax 99 99 408120 Municipal Occupation & License Tax 99 408130 Excise Tax 99 408160 Miscellaneous State or Local Tax 99 408170 R&P Property Tax - Distribution 99 409100 State Income Tax 99 411410 State Income Tax-ITC Deferred 99 411420 State Income Tax-ITC Amortization TOTAL DISTRIBUTION TAX ADMINISTRATIVE & GENERAL 99 408115 Payroll Taxes TOTAL A&G TAX TOTAL TAXES OTHER THAN FIT

**ALLOCATION RATIOS:** 

G-ALL

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12E
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

		ded November 30, 2022										
Ending Balance Basis				*********** 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	0)									
4	3031XX	Misc Intangible IT Plant (303°	1XX)									
		TOTAL INTANGIBLE PLAN	T									
		UNDERGROUND STORAGE	<b>PLANT</b>									
1	350XXX	Land & Land Rights										
1	351XXX	Structures & Improvements										
1	352XXX	Wells										
1	353000	Lines										
1	354000	Compressor Station Equipme	ent									
1	355000	Measuring & Regulating Equi										
1	356000	Purification Equipment	•									
1	357000	Other Equipment										
		TOTAL UNDERGROUND ST	TORAGE									
		DISTRIBUTION PLANT:										
6	374200	Land & Land Rights										
6	374400	Land & Land Rights										
6	375000	Structures & Improvements										
6	376000	Mains										
6	378000	Measuring & Reg Station Equ	uip-Gene									
6	379000	Measuring & Reg Station Equ	uip-City									
6	380000	Services										
6	381XXX	Meters										
6	382000	Meter Installations										
6	383000	House Regulators										
6	384000	House Regulator Installations	3									
6	385000	Industrial Measuring & Reg S	Sta Equip									
6	387000	Other Equipment										
		TOTAL DISTRIBUTION PLAI	NT									
		GENERAL PLANT										
4	389XXX	Land & Land Rights										
4	390XXX	•										
4	391XXX		t									
4	392XXX	Transportation Equipment										
4	393000	Stores Equipment										
4	394000	Tools, Shop & Garage Equip	ment									
4	395XXX	Laboratory Equipment										
4	396XXX	Power Operated Equipment										
4	397XXX											
4	398000	Miscellaneous Equipment										
		TOTAL GENERAL PLANT										

Page 1 of 2

Print Date-Time: 1/31/2023 7:59 AM

RESULTS O		TIONS	Report ID:			AVI	STA UTILITIE	S				
GAS UTILIT		ded November 30, 2022	G-PLT-12E									
Ending Balar		ded November 50, 2022		****** SYS	**************************************						* IDAHO ******	****
Ref/Basis		Description			llocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-ADEP G-ADEP G-ADEP G-AAMT G-AAMT G-AAMT	Account	ACCUMULATED DEPRECIA Underground Storage Distribution Plant General Plant TOTAL ACCUMULATED D  ACCUMULATED AMORTIZA General Plant - 303000 Misc IT Intangible Plant - 303 Underground Storage General Plant - 390200, 3963	ATION EPRECI ATION 81XX 200	Direct A	llocated	Total	Direct	Allocated	l Otal	Direct	Allocated	Total
12 4, 12 4 4 12	282900 282900 282919 283750 283850	TOTAL ACCUMULATED A  TOTAL ACCUMULATED D  NET GAS UTILITY PLANT b  ACCUMULATED DFIT ADFIT - Gas Plant In Service ADFIT - Common Plant (282 ADFIT - Common Plant (282 ADFIT - Common Plant (283 ADFIT - Gas portion of Bond TOTAL ACCUMULATED D  NET GAS UTILITY PLANT	EPR/AM efore DF e 900 from 919 from 750 from Redemp									
ALLOCATIO G-ALL G-ALL G-ALL G-ALL	N RATIOS 1 4 6 12	S: System Contract Demand Jurisdictional 4-Factor Ratio Actual Therms Purchased Net Gas Plant (before ADFIT	7)									

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

\*\*\*\*\*\*\*\*\*\*\*\*\* IDAHO \*\*\*\*\*\*\*\*\*\*\*\* \*\*\*\*\*\*\*\*\*\* SYSTEM \*\*\*\*\*\*\*\*\*\* \*\*\*\*\*\*\* WASHINGTON \*\*\*\*\*\*\*\*

Ref/Basis Account Description G-PLT NET GAS PLANT IN SERVICE OTHER ADJUSTMENTS: 108121 AMI Existing Meters/ERTs Deferral A/D 182332 Regulatory Asset - AFUDC 182318 Accumulated Amortization - AFUDC 117100 Gas Stored - Recoverable Base Gas 164100 Gas Inventory--Jackson Prairie 164115 Gas Inventory--Clay Basin 99 182331 Regulatory Asset-Deferred Pre-AMI Meters 99 182337 Regulatory Asset-Deferred AMI Costs 283436 ADFIT-Deferred AMI Costs 99 252000 Customer Advances 99 254393 Regulatory Liability-Customer Tax Credit 190393 ADFIT-Customer Tax Credit 99 99 235199 Customer Deposits 99 254911 Rate Base-Regulatory Liability-Nonplant Ex 99 182302 WA Excess Nat Gas Line Extension 99 283302 ADFIT - WA Excess Nat Gas Line Extensio C-WKC Working Capital 186710 DSM Programs 99 TOTAL OTHER ADJUSTMENTS NET RATE BASE **ALLOCATION RATIOS:** G-ALL System Contract Demand

G-ALL Jurisdictional 4-Factor Ratio Not Allocated G-ALL 99

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

Ref/Basis	System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	******* GAS-NORTH ******	******* WASHINGTON ******	******* IDAHO *******
Electric Production Steam (ED-AN Steam (ED-ID) Steam (ED-W Hydro (ED-AN Other (ED-AN) Total Electric Production							
Electric Transmission ED-AN ED-ID ED-WA Total Electric Transmission							
Electric Distribution ED-AN ED-ID ED-WA Total Electric Distribution							
Gas Underground Storage 1 GD-AN GD-OR Total Gas Underground Sto							
Gas Distribution 6 GD-AN GD-ID GD-WA GD-OR							
Total Gas Distribution  General Plant  ED-AN ED-ID ED-WA 7,4 CD-AA 9,4 CD-AN 9 CD-ID 9 CD-WA 8,4 GD-AA 4 GD-AA GD-ID GD-WA GD-OR							
Total General Plant							
Allocation Ratios: Service - 7 Elec/Gas Nort 8 Gas North/Ore 9 Elec/Gas Nort							

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

Ending Balance Basis							
		Assigned or	Assigned or	Assigned or			
	System	Allocated	Allocated	Allocated	******* GAS-NORTH ******	******* WASHINGTON *******	******* IDAHO ******
Ref/Basis							
Production/Transmission							
Franchises (302000) ED-AN							
Misc Intangible Plt (303000 ED-AN	1						
Total Production/Transmission							
Distribution							
Franchises (302000) ED-W	A						
Misc Intangible Plt (303000) ED-W	A						
Total Distribution							
General Plant - 303000							
7,4 CD-AA							
9,4 CD-AN							
GD-ID							
GD-W							
GD-OI	R						
Total General Plant - 303000							
Miscellaneous IT Intangible Plant - 3031XX							
7,4 CD-AA							
9,4 CD-AN							
9,4 CD-ID							
9,4 CD-W							
ED-AN							
ED-ID							
ED-W							
8,4 GD-AA							
4 GD-AN							
GD-OI							
Total Miscellaneous IT Intangible Plant - 3031)	X I						
0 - 11 - 1 1 0							
Gas Underground Storage							
1 GD-AN	N						
Total Gas Underground Storage							
O							
<b>General Plant - 390200, 396200</b> 7,4 CD-AA							
7,4 CD-AA 4 ED-AN							
GD-OI							
Total General Plant- 390200, 396200	Α.						
Total General Flant- 350200, 350200							
Total Amortization Expense							
Total Amortization Expense							
Allocation Ratios:							
Service -							
7 Elec/Gas North/Oregon 4-Factor							
8 Gas North/Oregon 4-Factor							
9 Elec/Gas North 4-Factor							
2 2100, 340 (1011) 4 1 40101							

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

	System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	******* GAS-NORTH ******	******* WASHINGTON ******	******* IDAHO ******
Ref/Basis	System	Allocated	Allocateu	Allocateu	GAS-NORTH	WASHINGTON	IDANO
Electric Production							
Steam (ED-AN							
Steam (ED-ID) Steam (ED-W							
Hydro (ED-AN							
Other (ED-AN)							
Total Electric Production							
Electric Transmission							
ED-AN							
ED-ID							
ED-WA							
Total Electric Transmission							
Electric Distribution							
ED-AN							
ED-ID							
ED-WA							
Total Electric Distribution							
Gas Underground Storage							
1 GD-AN							
GD-OR							
Total Gas Underground Sto							
Gas Distribution							
6 GD-AN							
GD-ID							
GD-WA GD-OR							
Total Gas Distribution							
General Plant							
ED-AN ED-ID							
ED-WA							
7,4 CD-AA							
9,4 CD-AN							
9 CD-ID 9 CD-WA							
8,4 GD-AA							
4 GD-AN							
GD-ID							
GD-WA							
GD-OR Total General Plant							
. C.a. Soliolai i laik							
Total Accumulated Depreci							
Allocation Ratios:							
Service -							
7 Elec/Gas Nort							
<ul><li>8 Gas North/Ore</li><li>9 Elec/Gas Nort</li></ul>							
9 Elec/Gas Nort							

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

For Twelve Months Ended November 30, 2022						
Ending Balance Basis	Assigne	d or Assigned or	Assigned or			
	System Allocat		Allocated	****** GAS-NORTH ******	****** WASHINGTON ******	****** IDAHO ******
Ref/Basis						
Production/Transmission						
Franchises (302000) ED-AN						
Misc Intangible Plt (303000 ED-AN Total Production/Transmission						
Total Froduction/Transmission						
Distribution						
Franchises (302000) ED-W						
Misc Intangible Plt (303000 ED-W						
Total Distribution						
Consent Plant 202000						
<b>General Plant - 303000</b> 7,4 CD-AA						
9,4 CD-AN						
GD-ID						
GD-W						
GD-O						
Total General Plant - 303000						
Miscellaneous IT Intangible Plant - 3031XX						
7,4 CD-AA						
9,4 CD-AN						
9 CD-ID						
9 CD-W						
ED-AN						
ED-ID ED-W						
8,4 GD-AA						
4 GD-AN						
GD-O						
Total Miscellaneous IT Intangible Plant - 303						
Gas Underground Storage						
Gas Underground Storage  1 GD-AN						
Total Gas Underground Storage						
c c						
General Plant - 390200, 396200						
7,4 CD-AA						
9 CD-ID 9 CD-W						
4 ED-AN						
ED-W						
GD-W						
GD-O						
Total General Plant - 390200, 396200						
Total Accumulated Amortization						
Allocation Ratios:						
Service -						
7 Elec/Gas North/Oregon 4-Factor						
8 Gas North/Oregon 4-Factor						
9 Elec/Gas North 4-Factor						

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2022	
Ending Ralance Rasis	

Gas-North Copy

			*******	**** ELECTRIC	*******	****	*******	**** GAS NORT	H ********	***** **	****** ORI	EGON GAS ******	*****
Ref/Bas	is Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
99 99 99 8 7 9	389XXX Land & Land Rights ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	390XXX Structures & Improvement ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	391XXX Office Furniture & Equipm ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	392XXX Transportation Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

Gas-North Copy

Litaing L	Daianoc De	2010		******	***** ELECTRIC	` ************************************	*****	******	***** GAS NOF	RTH *********	******	****** OR	EGON GAS *****	*****
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Tota
	393000	Stores Equipment												
99	000000	ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
3		TOTAL ACCOUNT												
		TOTAL ACCOUNT												
	394000	Tools, Shop, & Garage Equi												
99	004000	ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
3		TOTAL ACCOUNT												
	394100	Electric Charging Stations												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
00	395000	Laboratory Equipment ED-WA / ID / AN												
99 99		GD-WA / ID / AN												
99		GD-WA/ID/AN GD-OR/AS												
99 8		GD-AA												
8 7		CD-AA												
9		CD-AA CD-WA / ID / AN												
Ð		TOTAL ACCOUNT												
		TOTAL ACCOUNT												

Page 2 of 3 Print Date-Time: 1/31/2023 8:00 AM

	TS OF OPERATIONS  ON GENERAL PLANT	Report ID: C-GPL-12E	AVISTA UTILITIES		
	elve Months Ended November 30, 2022 Balance Basis		Gas-North Copy		
		1	******************** ELECTRIC ************************************	**************************************	******************* OREGON GAS **************
Ref/Basis	Account Description				
	396XXX Power Operated Equipme				
99	ED-WA / ID / AN				
99 99	GD-WA / ID / AN GD-OR / AS				
8	GD-AA				
7	CD-AA				
9	CD-WA / ID / AN				
	TOTAL ACCOUNT				
	397XXX Communication Equipmen				
99	ED-WA / ID / AN				
99	GD-WA / ID / AN				
99	GD-OR / AS				
8 7	GD-AA CD-AA				
9	CD-WA/ ID / AN				
J	TOTAL ACCOUNT				
	202000 Missellaneous Equipment				
99	398000 Miscellaneous Equipment ED-WA / ID / AN				
99	GD-WA/ID/AN				
99	GD-OR / AS				
8	GD-AA				
7 9	CD-AA CD-WA/ ID / AN				
9	TOTAL ACCOUNT				
	TOTAL GENERAL PLAN				
ALLOC4	ATION RATIOS:				
G-ALL	7 Elec/Gas North/Oregon 4-				
G-ALL	8 Gas North/Oregon 4-Fact				
G-ALL	9 Elec/Gas North 4-Factor				
G-ALL	99 Not Allocated				

RESULTS OF OPERATIONS

COMMON INTANGIBLE PLANT
For Twelve Months Ended November 30, 2022
Ending Balance Basis

Report ID:
C-IPL-12E

### AVISTA UTILITIES

Gas-North Copy

Ending Bala	nce Basis											
						*******			*******		EGON GAS********	
Ref/Basis	Account	Description	Tota	Direct-WA	Direct-ID	Allocated 7	otal Direct-WA	Direct-ID	Allocated Tota	I Direct-OR	Allocated	Total
99 99 99 8 7	303000	Intangible Plant ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT										
99 99 99 8 7 9	303100	Misc Intangible Plant- ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT										
99 99 99 8 7 9	30310X	Misc Intangible Plant- ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT										
99 99 99 8 7 8	303110	Misc Intangible Plant- ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT										
99 99 99 8 7 8	303115	Misc Intangible Plant- ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT										

RESULTS OF OPERATIONS	Report ID:	AVISTA U
COMMON INTANGIBLE PLANT For Twelve Months Ended November 30, 2022	C-IPL-12E	Gas-North
Ending Balance Basis		Gas-North

## UTILITIES

th Copy

Ending Balance Basis					
				 **************************************	**************************************
Ref/Basis	Account	Description			
	303120	Misc Intangible Plan			
99		ED-WA / ID / AN			
99		GD-WA / ID / AN			
99		GD-OR / AS			
8		GD-AA			
7		CD-AA			
8		CD-WA / ID / AN			
		TOTAL ACCOUNT			
	303121	Misc Intangible Plan			
99		ED-WA / ID / AN			
99		GD-WA / ID / AN			
99		GD-OR / AS			
8		GD-AA			
7		CD-AA			
9		CD-WA / ID / AN			
Ü		TOTAL ACCOUNT			
		1017/27/0000111			
	30313X	Misc Intangible Plan			
99	000.071	ED-WA / ID / AN			
99		GD-WA / ID / AN			
99		GD-OR / AS			
8		GD-AA			
7		CD-AA			
9		CD-WA / ID / AN			
3		TOTAL ACCOUNT			
		TOTAL ACCOUNT			
		TOTAL			
		TOTAL			
ALLOCATIO	ON RATIO	3:			
G-ALL	7	Elec/Gas North/Ore			
G-ALL	8	Gas North/Oregon 4			
G-ALL	9	Elec/Gas North 4-Fa			
G-ALL	99	Not Allocated			

RESULTS	OF OPERATIONS	Report ID:
COMMON	ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve	Months Ended November 30, 2022	
Ending Ba	ance Basis	

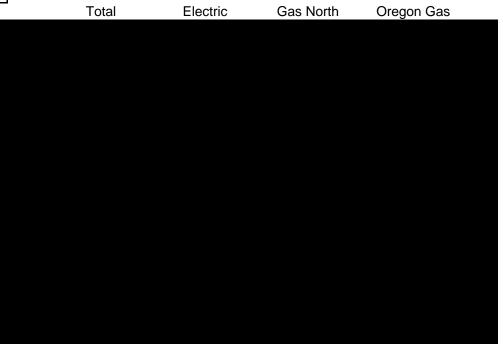
# Gas-North Copy

Ret/Basis	Account	Description
		ADFIT - Common Plant (For Report APL)
7	282900	CD-AA
8	282900	GD-AA
9	282900	CD-WA / ID / AN
7	282919	CD-AA
7	283750	CD-AA

# ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor
G-ALL	8	Gas North/Oregon 4-Factor
G-ALL	9	Elec/Gas North 4-Factor
G-ALI	99	Not Allocated

Total



RESULTS OF OPERATIONS Report ID:  COMMON WORKING CAPITAL C-WKC-12E  For Twelve Months Ended November 30, 2022  Ending Balance Basis				A'	VISTA UTILITIES	3				
			Gas-North Co							
Ref/Bas	sis Account Description		**************************************	** SYSTEM *** Idaho	oregon		**** ELECTRIC ** Vashington	***** GAS NORTH Washington	***** Idaho	*GAS SOUTH* Oregon
1	151120 Fuel Stock Coal-Colstrip									
7/4	151210 Fuel Stock Hog Ffuel-KF0 154100 Plant Materials & Oper Su									
1	154300 Plant Materials & Oper Supplies - CS2 154400 Plant Materials & Oper Supplies - Colstr									
7/4	154500 Supply Chain Receiving I									
7/4 7/4	154550 Supply Chain Average Co 154560 Supply Chain Invoice Prio									
99	163998 Common Working Capita									
99	99 163999 Investor-Supplied Working Capital									
	TOTAL									
	ALLOCATION RATIOS: 7/4 Jur Rollup/Jurisdictional 4-F 99 Not Allocated									