

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

AVISTA UTILITIES

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			
	<b>RATE OF RETURN</b>			

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 November 30, 2022  
 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	[REDACTED DATA]			
2	Input	Number of Customers Percent				
3	G-OPS	Direct Distribution Operating Expense 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				
4		Total Four Factor Allocators Percent				
6	Input	Actual Therms Purchased Percent				

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

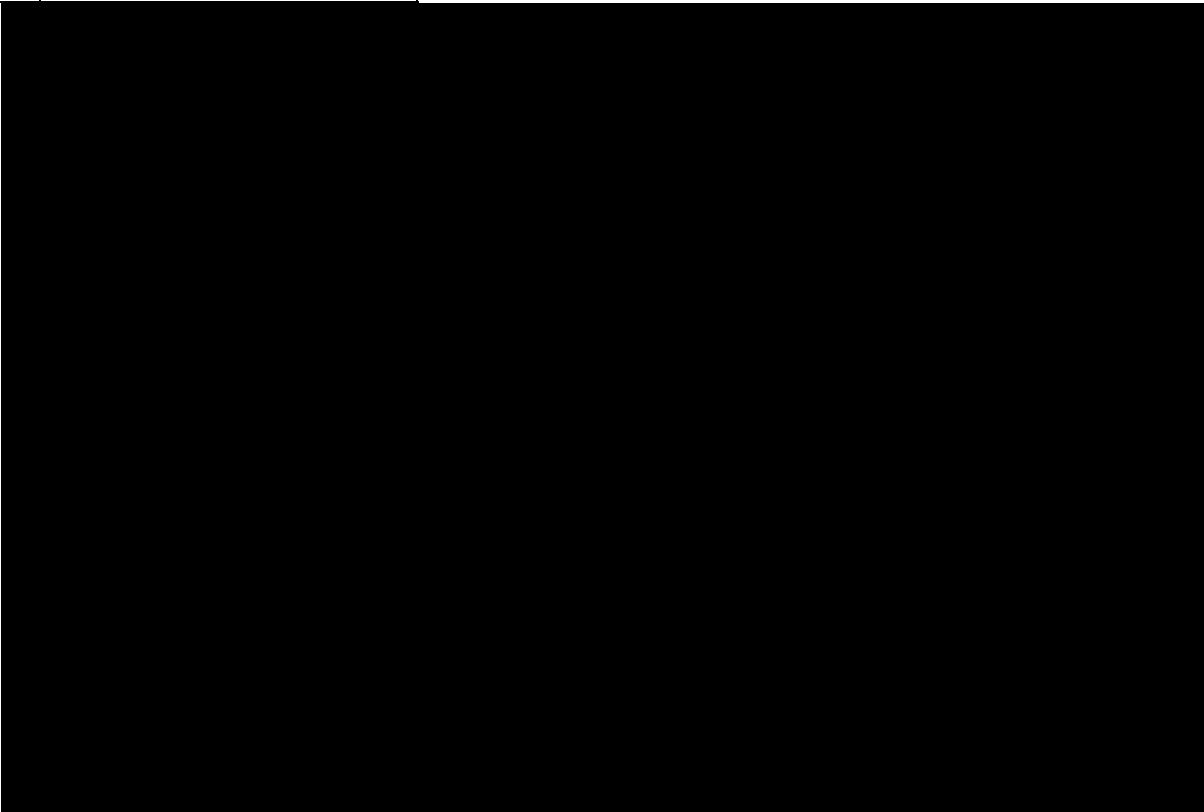
For Twelve Months Ended November 30, 2022

Ending Balance Basis

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

AVISTA UTILITIES

Input      Elec/Gas North/Oregon 4-Factor  
                 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  
7              Average (CD AA)



RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

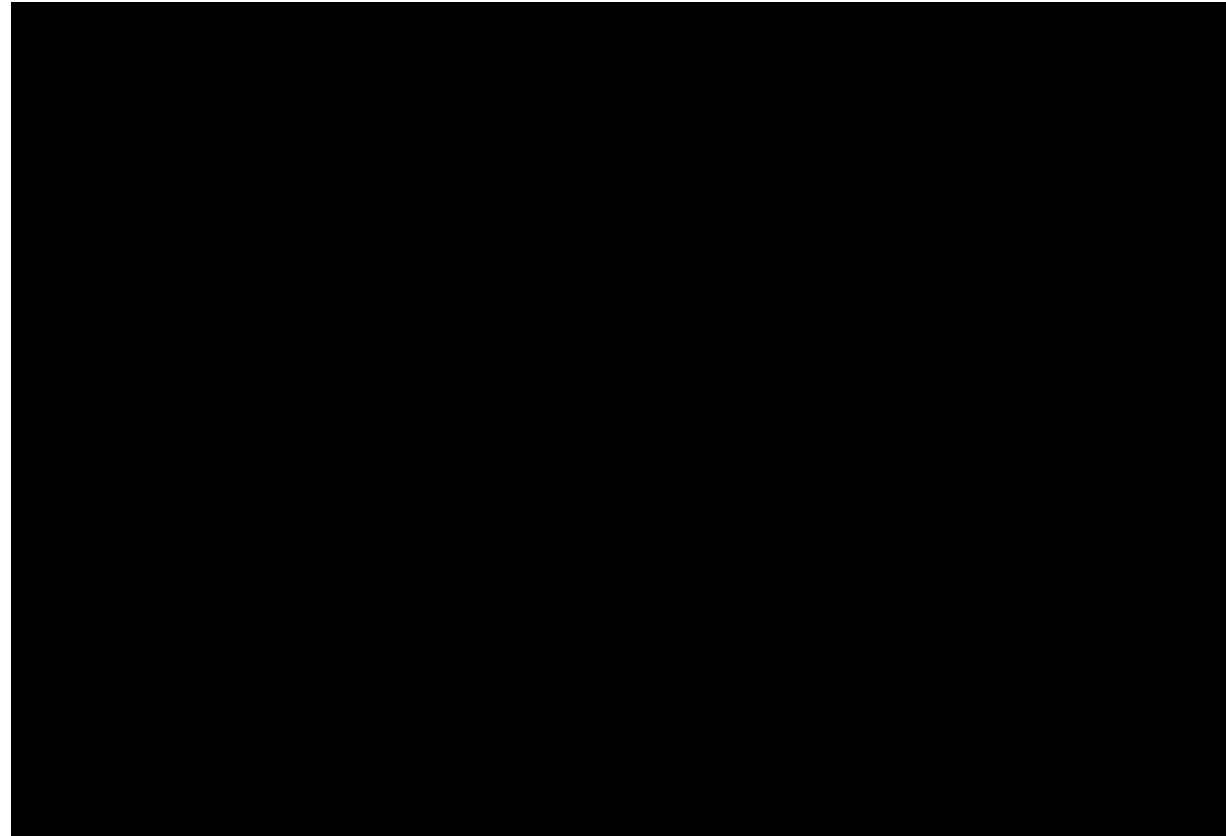
For Twelve Months Ended November 30, 2022

Ending Balance Basis

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

AVISTA UTILITIES

Input Gas North/Oregon 4-Factor  
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)



8

RESULTS OF OPERATIONS

Report ID:  
G-ALL-12E

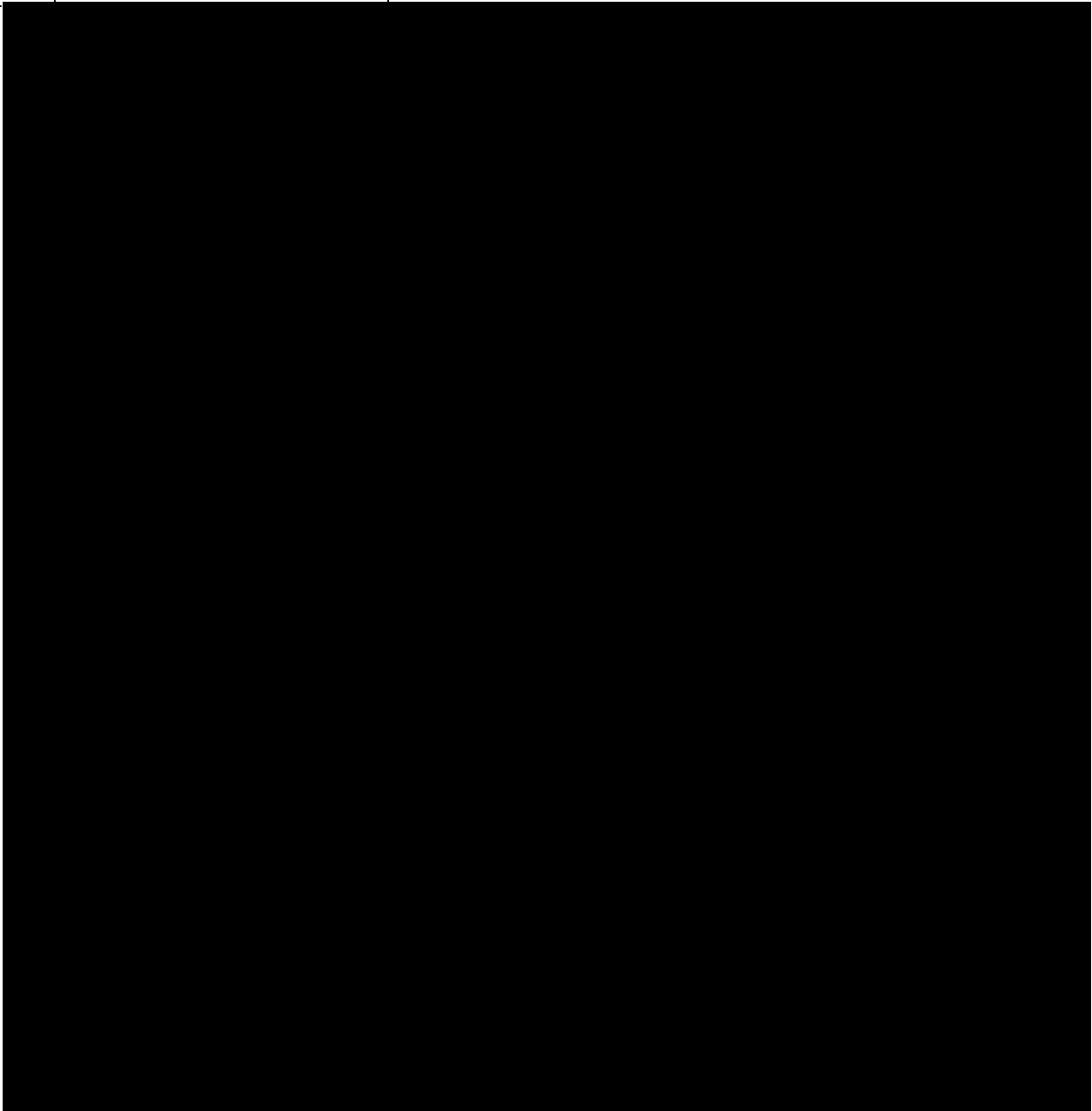
AVISTA UTILITIES

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended November 30, 2022

Ending Balance Basis

	Input	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 %
10		Actual Annual Throughput
		Percent
11		Book Depreciation
		Percent
12		Net Gas Plant (before ADFIT)
		Percent
13	G-PLT	Net Gas General Plant
		Percent
14		Net Allocated Schedule M's
		Percent
99	Input	Not Allocated



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended November 30, 2022	
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									
99 4812XX	Commercial - Firm & Interruptible									
99 4813XX	Industrial-Firm									
99 481400	Interruptible									
99 484000	Interdepartmental Revenue									
99 499XXX	Unbilled Revenue									
	TOTAL SALES TO ULTIMATE CUSTOMER									
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale									
4 488000	Miscellaneous Service Revenues									
99 4893XX	Transportation Revenues									
99 493000	Rent from Gas Property									
4 495XXX	Other Gas Revenues									
99 496100	Provision for Rate Refund									
99 496110	Provision for Rate Refund-Tax Reform									
	TOTAL OTHER OPERATING REVENUES									
	TOTAL GAS REVENUES									
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases									
99 808XXX	Net Natural Gas Storage Transactions									
99 811000	Gas Used for Products Extraction									
10 813000	Other Gas Expenses									
99 813010	Gas Technology Institute (GTI) Expenses									
	TOTAL PRODUCTION EXPENSES									
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering									
1 824000	Other Expenses									
1 837000	Other Equipment									
	TOTAL UNDERGROUND STORAGE EXPENSES									
G-DEPX	Depreciation Expense-Underground Storage									
G-AMTX	Amortization Expense-Underground Storage									
G-OTX	Taxes Other Than FIT									
	TOTAL UG STORAGE DEPR/AMRT/NO									
	TOTAL UNDERGROUND STORAGE EXPENSES									

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended November 30, 2022	
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									
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									
		TOTAL DISTR DEPR/AMRT/NON-FIT TAX									
		TOTAL DISTRIBUTION EXPENSES									

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

AVISTA UTILITIES

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

Direct    Allocated    Total      Direct    Allocated    Total      Direct    Allocated    Total

CUSTOMER ACCOUNTS EXPENSES:

2    901000    Supervision

2    902000    Meter Reading Expenses

2    903XXX    Customer Records & Collection Expenses

2    904000    Uncollectible Accounts

2    905000    Misc Customer Accounts

TOTAL CUSTOMER ACCOUNTS EXPENSE

CUSTOMER SERVICE & INFO EXPENSES:

G-908 908XXX    Customer Assistance Expenses

2    909000    Advertising

2    910000    Misc Customer Service & Info Exp

TOTAL CUSTOMER SERVICE & INFO EXP

SALES EXPENSES:

2    912000    Demonstrating & Selling Expenses

2    913000    Advertising

2    916000    Miscellaneous Sales Expenses

TOTAL SALES EXPENSES

ADMINISTRATIVE & GENERAL EXPENSES

4    920000    Salaries

4    921000    Office Supplies & Expenses

4    922000    Admin. Expenses Transferred - Credit

4    923000    Outside Services Employed

4    924000    Property Insurance Premium

4    925XXX    Injuries and Damages

4    926XXX    Employee Pensions and Benefits

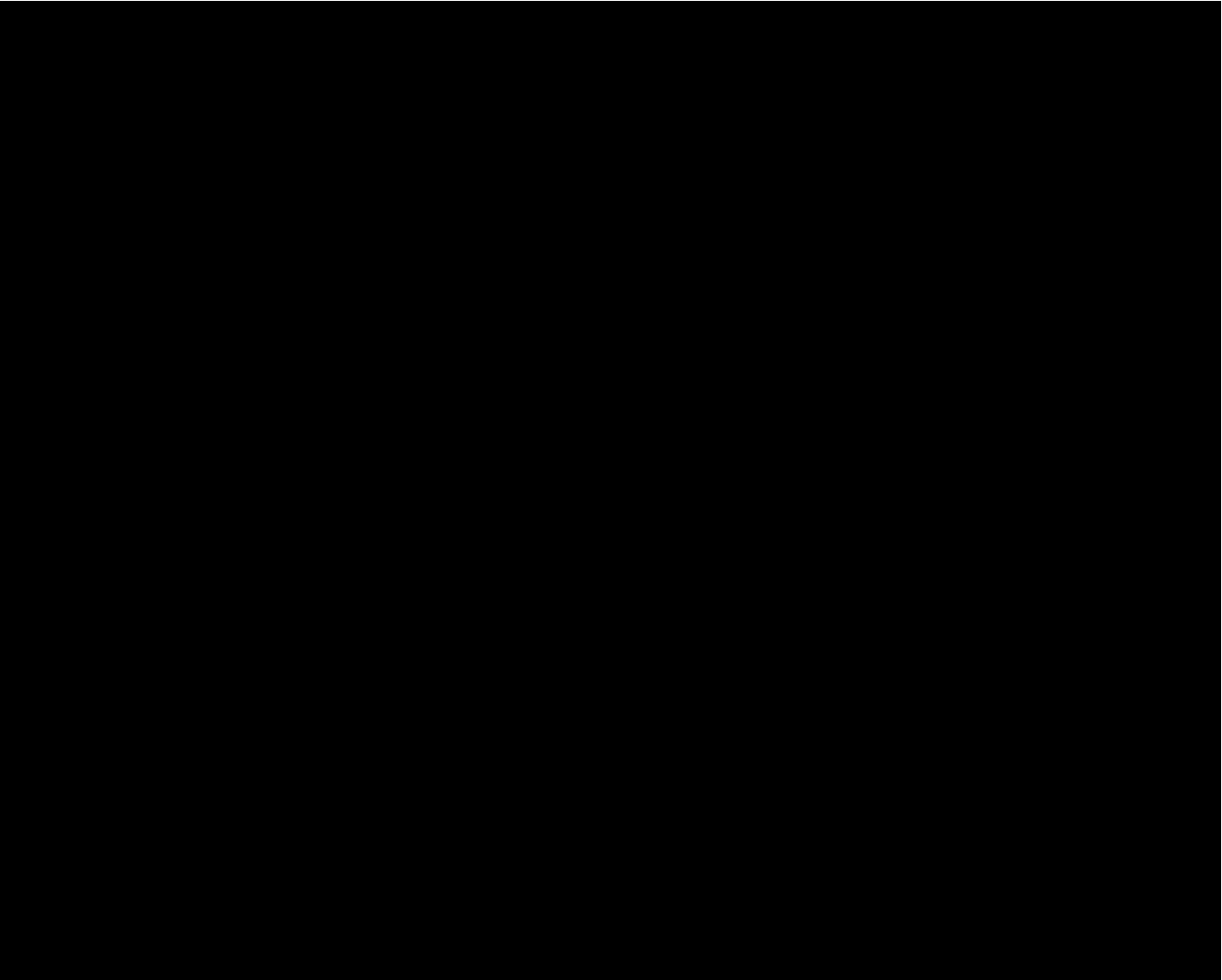
4    928000    Regulatory Commission Expenses

4    930000    Miscellaneous General Expenses

4    931000    Rents

4    935000    Maintenance of General Plant

TOTAL ADMIN & GEN OPERATING EXP







RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended November 30, 2022	
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									
4	495028	Deferred Exchange Reservation									
4	495100	Entitlement Penalties									
4	495280	Other Gas Rev-Decoupling Mechanism									
99	495311	Contra Decoupling Deferral									
4	495328	Residential Decoupling Deferral									
4	495329	Amortization Res Decoupling Deferral									
4	495338	Non-Res Decoupling Deferred Rev									
4	495339	Amortization Non-Res Decoupling									
4	495600	Other Gas Revenue-DSM Lost Margin									
4	495680	Other Gas Revenue-Margin Reduction									
4	495711	Other Gas Revenue-Glendale System									
4	495780	Other Gas Revenue-PPP Recovery									
4	495900	Gas Customers-Other Gas Revenues									
		TOTAL OTHER GAS REVENUES									

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended November 30, 2022	
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									
1	804001	Pipeline Demand Costs									
1	804002	Transport Variable Charges									
6	804010	Gas Costs - Fixed Hedge									
6	804014	GTI Contributions									
6	804017	Transaction Fees									
6	804018	Merchandise Processing Fee									
6	804140	Gas Research Contributions									
6	804170	Gas Transaction Fees									
6	804600	Gas Purchases - Financial									
6	804700	Gas Costs - Offsystem Bookout									
6	804711	Gas Costs - Offsystem Bookout Offs									
6	804730	Gas Costs - Intracompany LDC Gas									
6	804999	Off System Gas Purchases									
99	805110	Gas Exp - Rate Amortizations									
99	805111	Amortize ID Holdback									
99	805120	Gas Expense - Rate Deferrals									
		TOTAL PURCHASED GAS COSTS									

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand
G-ALL	6	Actual Therms Purchased
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	2	908000	Customer Assistance Expense								
	99	908600	Public Purpose Tariff Rider Expense Off								
	99	908610	Limited Income Tax Refund Program								
	99	908690	Schedule 91 Amortization included in Un								
	99	908990	DSM Amortization								
			Total Account 908								

ALLOCATION RATIOS:

G-ALL 2 Number of Customers  
G-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended November 30, 2022 Ending Balance Basis	

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio			
2	Cost of Debt			
	Total Cost of Debt			
	Total Weighted Cost			
G-APL	Net Rate Base			
	Interest Deduction for FIT Calculation			
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12E</b>
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

Ref/Basis	Description	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Income: Operating Revenue			
G-OPS	Operating & Maintenance Expense			
G-OPS	Book Deprec/Amort and Reg Amortizations			
G-OTX	Taxes Other than FIT Net Operating Income Before FIT			
G-INT	Less: Interest Expense			
G-OTX	Less: Idaho ITC Deferral & Amortization			
G-SCM	Schedule M Adjustments Taxable Net Operating Income			
	Tax Rate			
	Federal Income Tax			
G-DTE	Deferred FIT			
G-DTE	Customer Tax Credit Amortization			
99	411400 Amortized Investment Tax Credit			
	Total FIT/Deferred FIT & ITC			
ALLOCATION RATIOS:				
G-ALL	99	Not Allocated		

RESULTS OF OPERATIONS	Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>	<b>G-SCM-12E</b>
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

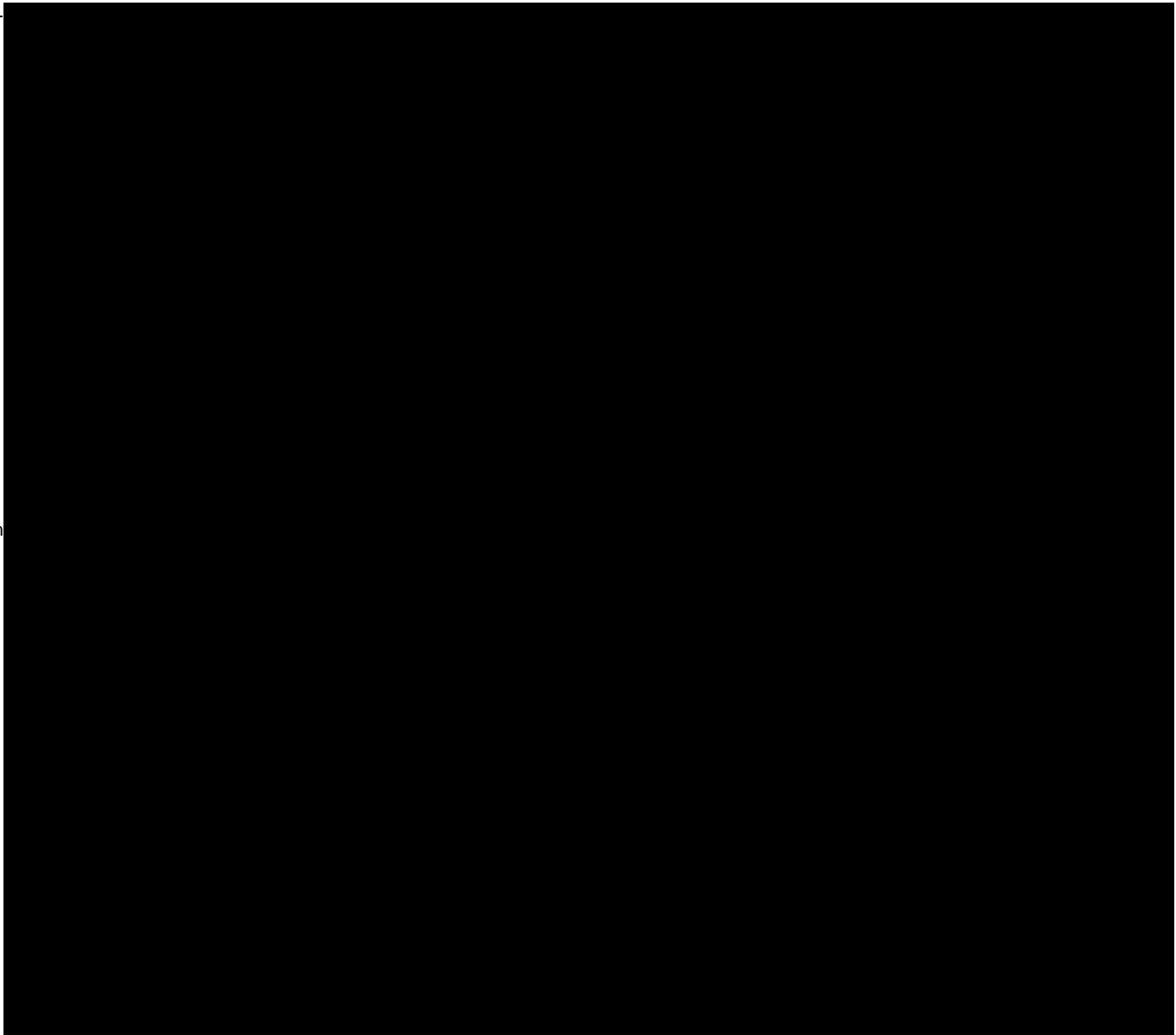
AVISTA UTILITIES

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

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
4	997082	Meal Disallowances
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
12	997119	AFUDC Tax CPI
12	997120	Transportation Tax Disallowance
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)
		<b>TOTAL SCHEDULE M ADJUSTMEN</b>

ALLOCATION RATIOS:

G-ALL	1	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: <b>G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended November 30, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
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12 410100 Deferred Federal Income Tax Expense - Allocated  
 99 410100 Deferred Federal Income Tax Exp  
 SUBTOTAL

12 411100 Deferred Federal Income Tax Expense - Allocated  
 99 411100 Deferred Federal Income Tax Exp  
 SUBTOTAL

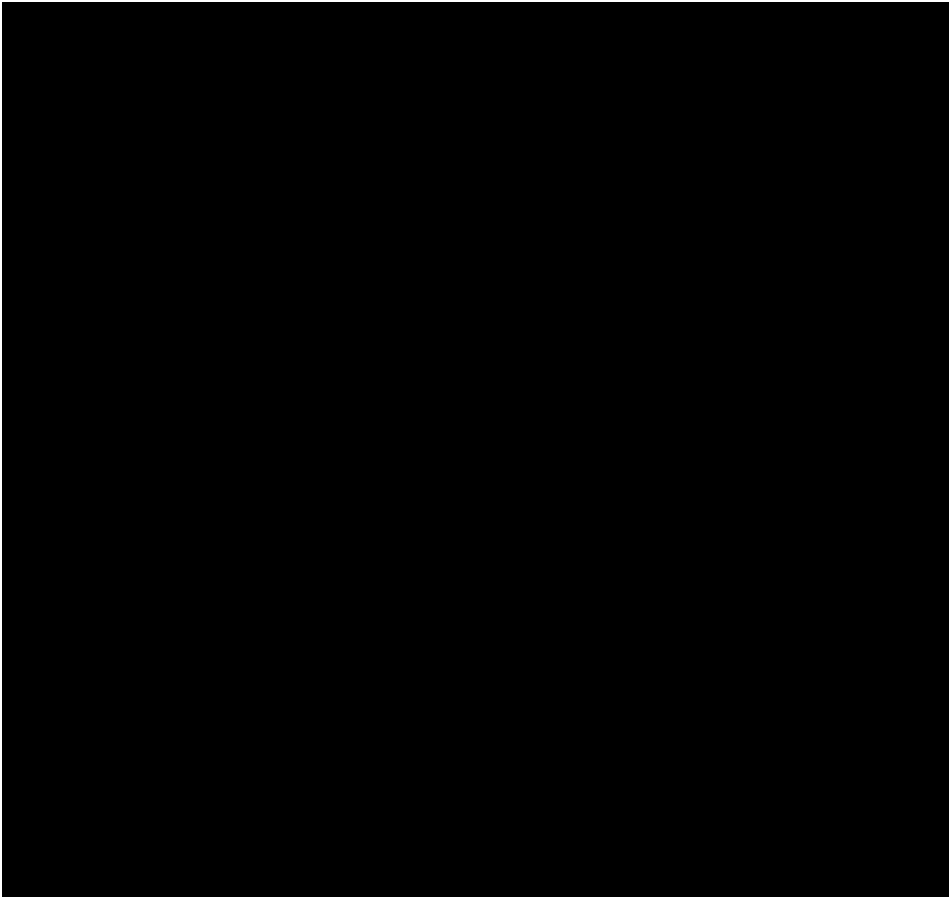
12 410193 Deferred Federal Income Tax Expense - Allocated  
 99 410193 Deferred Federal Income Tax Exp  
 SUBTOTAL

**Total Deferred Federal Income Tax Expense**

99 411193 Customer Tax Credit Amortization  
 SUBTOTAL

ALLOCATION RATIOS:

G-ALL 12 Net Gas Plant (before ADFIT)  
 G-ALL 99 Not Allocated





RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12E</b>
For Twelve Months Ended November 30, 2022	
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									
		TOTAL UNDERGROUND STORAGE TAX									
		DISTRIBUTION									
99	408110	State Excise Tax									
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 1 System Contract Demand

RESULTS OF OPERATIONS  
**GAS UTILITY PLANT**  
 For Twelve Months Ended November 30, 2022  
 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)									
4	3031XX	Misc Intangible IT Plant (3031XX)									
		TOTAL INTANGIBLE PLANT									
		UNDERGROUND STORAGE PLANT									
1	350XXX	Land & Land Rights									
1	351XXX	Structures & Improvements									
1	352XXX	Wells									
1	353000	Lines									
1	354000	Compressor Station Equipment									
1	355000	Measuring & Regulating Equipment									
1	356000	Purification Equipment									
1	357000	Other Equipment									
		TOTAL UNDERGROUND STORAGE									
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights									
6	374400	Land & Land Rights									
6	375000	Structures & Improvements									
6	376000	Mains									
6	378000	Measuring & Reg Station Equip-Genera									
6	379000	Measuring & Reg Station Equip-City									
6	380000	Services									
6	381XXX	Meters									
6	382000	Meter Installations									
6	383000	House Regulators									
6	384000	House Regulator Installations									
6	385000	Industrial Measuring & Reg Sta Equip									
6	387000	Other Equipment									
		TOTAL DISTRIBUTION PLANT									
		GENERAL PLANT									
4	389XXX	Land & Land Rights									
4	390XXX	Structures & Improvements									
4	391XXX	Office Furniture & Equipment									
4	392XXX	Transportation Equipment									
4	393000	Stores Equipment									
4	394000	Tools, Shop & Garage Equipment									
4	395XXX	Laboratory Equipment									
4	396XXX	Power Operated Equipment									
4	397XXX	Communications Equipment									
4	398000	Miscellaneous Equipment									
		TOTAL GENERAL PLANT									

RESULTS OF OPERATIONS
<b>GAS UTILITY PLANT</b>
For Twelve Months Ended November 30, 2022
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
		TOTAL PLANT IN SERVICE									
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage									
G-ADEP		Distribution Plant									
G-ADEP		General Plant									
		TOTAL ACCUMULATED DEPRECIATION									
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000									
G-AAMT		Misc IT Intangible Plant - 3031XX									
G-AAMT		Underground Storage									
G-AAMT		General Plant - 390200, 396200									
		TOTAL ACCUMULATED AMORTIZATION									
		TOTAL ACCUMULATED DEPR/AM									
		NET GAS UTILITY PLANT before DF									
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service									
4, 12	282900	ADFIT - Common Plant (282900 from									
4	282919	ADFIT - Common Plant (282919 from									
4	283750	ADFIT - Common Plant (283750 from									
12	283850	ADFIT - Gas portion of Bond Redemp									
		TOTAL ACCUMULATED DFIT									
		NET GAS UTILITY PLANT									
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand									
G-ALL	4	Jurisdictional 4-Factor Ratio									
G-ALL	6	Actual Therms Purchased									
G-ALL	12	Net Gas Plant (before ADFIT)									

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

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

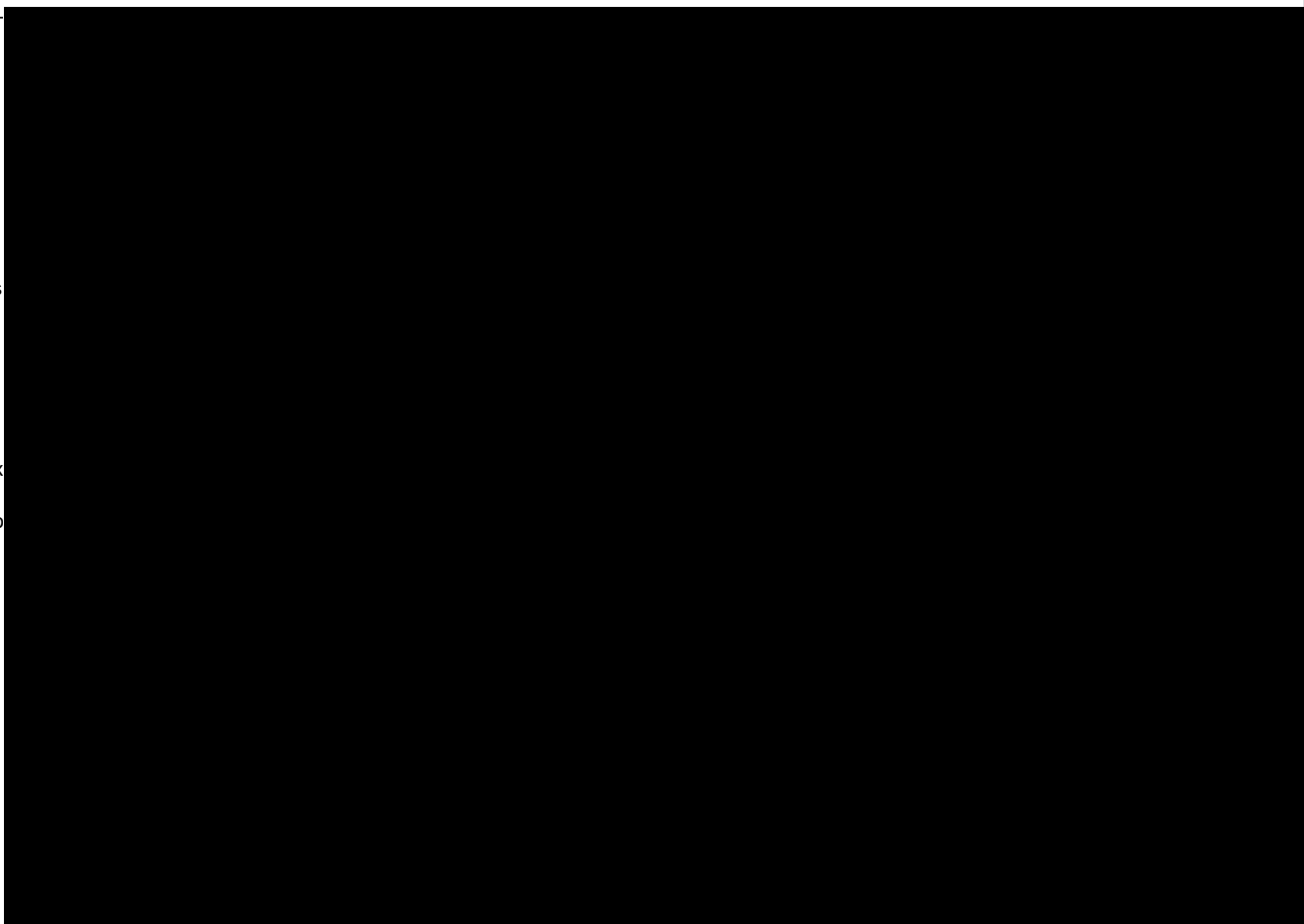
Ref/Basis Account Description

G-PLT		NET GAS PLANT IN SERVICE
		OTHER ADJUSTMENTS:
4	108121	AMI Existing Meters/ERTs Deferral A/D
4	182332	Regulatory Asset - AFUDC
4	182318	Accumulated Amortization - AFUDC
1	117100	Gas Stored - Recoverable Base Gas
1	164100	Gas Inventory--Jackson Prairie
1	164115	Gas Inventory--Clay Basin
99	182331	Regulatory Asset-Deferred Pre-AMI Meters
99	182337	Regulatory Asset-Deferred AMI Costs
99	283436	ADFIT-Deferred AMI Costs
4	252000	Customer Advances
99	254393	Regulatory Liability-Customer Tax Credit
99	190393	ADFIT-Customer Tax Credit
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 Extension
C-WKC		Working Capital
99	186710	DSM Programs
		TOTAL OTHER ADJUSTMENTS

NET RATE BASE

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand
G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	99	Not Allocated



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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	***** GAS-NORTH *****	***** WASHINGTON *****	***** IDAHO *****
<b>Production/Transmission</b>							
Franchises (302000)	ED-AN						
Misc Intangible Plt (303000)	ED-AN						
<b>Total Production/Transmission</b>							
<b>Distribution</b>							
Franchises (302000)	ED-WA						
Misc Intangible Plt (303000)	ED-WA						
<b>Total Distribution</b>							
<b>General Plant - 303000</b>							
7,4	CD-AA						
9,4	CD-AN						
	GD-ID						
	GD-WA						
	GD-OR						
<b>Total General Plant - 303000</b>							
<b>Miscellaneous IT Intangible Plant - 3031XX</b>							
7,4	CD-AA						
9,4	CD-AN						
9,4	CD-ID						
9,4	CD-WA						
	ED-AN						
	ED-ID						
	ED-WA						
8,4	GD-AA						
4	GD-AN						
	GD-OR						
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>							
<b>Gas Underground Storage</b>							
1	GD-AN						
<b>Total Gas Underground Storage</b>							
<b>General Plant - 390200, 396200</b>							
7,4	CD-AA						
4	ED-AN						
	GD-OR						
<b>Total General Plant- 390200, 396200</b>							
<b>Total Amortization Expense</b>							
<b>Allocation Ratios:</b>							
<b>Service -</b>							
7	Elec/Gas North/Oregon 4-Factor						
8	Gas North/Oregon 4-Factor						
9	Elec/Gas North 4-Factor						

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

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Twelve Months Ended November 30, 2022
Ending Balance Basis

Report ID:
<b>G-AAMT-12E</b>

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	***** GAS-NORTH *****	***** WASHINGTON *****	***** IDAHO *****
<b>Production/Transmission</b>							
Franchises (302000)	ED-AN						
Misc Intangible Plt (303000)	ED-AN						
<b>Total Production/Transmission</b>							
<b>Distribution</b>							
Franchises (302000)	ED-W						
Misc Intangible Plt (303000)	ED-W						
<b>Total Distribution</b>							
<b>General Plant - 303000</b>							
7,4	CD-AA						
9,4	CD-AN						
	GD-ID						
	GD-W						
	GD-O						
<b>Total General Plant - 303000</b>							
<b>Miscellaneous IT Intangible Plant - 3031XX</b>							
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						
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>							
<b>Gas Underground Storage</b>							
1	GD-AN						
<b>Total Gas Underground Storage</b>							
<b>General Plant - 390200, 396200</b>							
7,4	CD-AA						
9	CD-ID						
9	CD-W						
4	ED-AN						
	ED-W						
	GD-W						
	GD-O						
<b>Total General Plant - 390200, 396200</b>							
<b>Total Accumulated Amortization</b>							
<b>Allocation Ratios:</b>							
<b>Service -</b>							
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 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
	389XXX	Land & Land Rights										
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										
		<u>TOTAL ACCOUNT</u>										
	390XXX	Structures & Improvement										
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										
		<u>TOTAL ACCOUNT</u>										
	391XXX	Office Furniture & Equipm										
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										
		<u>TOTAL ACCOUNT</u>										
	392XXX	Transportation Equipment										
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										
		<u>TOTAL ACCOUNT</u>										

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2022	
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
	393000	Stores Equipment										
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										
		<u>TOTAL ACCOUNT</u>										
	394000	Tools, Shop, & Garage Equi										
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										
		<u>TOTAL ACCOUNT</u>										
	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										
		<u>TOTAL ACCOUNT</u>										
	395000	Laboratory Equipment										
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										
		<u>TOTAL ACCOUNT</u>										

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

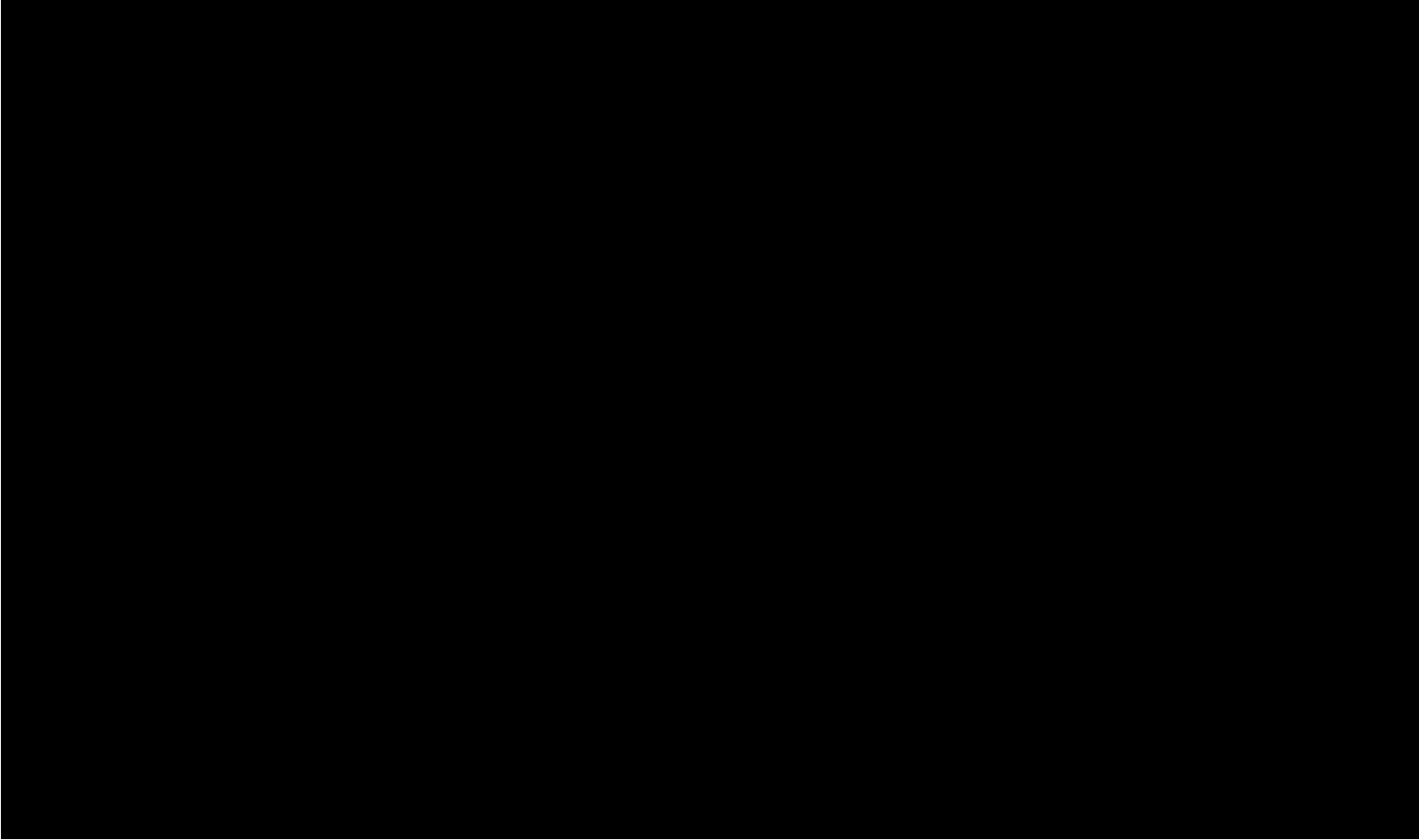
AVISTA UTILITIES  
Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description
	396XXX	Power Operated Equipme
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
		<u>TOTAL ACCOUNT</u>
	397XXX	Communication Equipmen
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
		<u>TOTAL ACCOUNT</u>
	398000	Miscellaneous Equipment
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
		<u>TOTAL ACCOUNT</u>
		<u>TOTAL GENERAL PLAN</u>

ALLOCATION 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	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	303000	Intangible Plant											
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											
		<u>TOTAL ACCOUNT</u>											
	303100	Misc Intangible Plant--											
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											
		<u>TOTAL ACCOUNT</u>											
	30310X	Misc Intangible Plant--											
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											
		<u>TOTAL ACCOUNT</u>											
	303110	Misc Intangible Plant--											
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											
		<u>TOTAL ACCOUNT</u>											
	303115	Misc Intangible Plant--											
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											
		<u>TOTAL ACCOUNT</u>											

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS\*\*\*\*\*

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
		<u>TOTAL ACCOUNT</u>
	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
		<u>TOTAL ACCOUNT</u>
	30313X	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
		<u>TOTAL ACCOUNT</u>
		<u>TOTAL</u>



ALLOCATION RATIOS:

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended November 30, 2022	
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				
8	282900 GD-AA				
9	282900 CD-WA / ID / AN				
7	282919 CD-AA				
7	283750 CD-AA				
	Total				
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-ALL	99	Not Allocated			

RESULTS OF OPERATIONS	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12E</b>
For Twelve Months Ended November 30, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****					***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon	

1	151120 Fuel Stock Coal-Colstrip									
1	151210 Fuel Stock Hog Ffuel-KFGS									
7/4	154100 Plant Materials & Oper Supplies									
1	154300 Plant Materials & Oper Supplies - CS2									
1	154400 Plant Materials & Oper Supplies - Colstr									
7/4	154500 Supply Chain Receiving Inventory									
7/4	154550 Supply Chain Average Cost Variance									
7/4	154560 Supply Chain Invoice Price Variance									
99	163998 Common Working Capital									
99	163999 Investor-Supplied Working Capital									

TOTAL

ALLOCATION RATIOS:

7/4	Jur Rollup/Jurisdictional 4-F
99	Not Allocated

