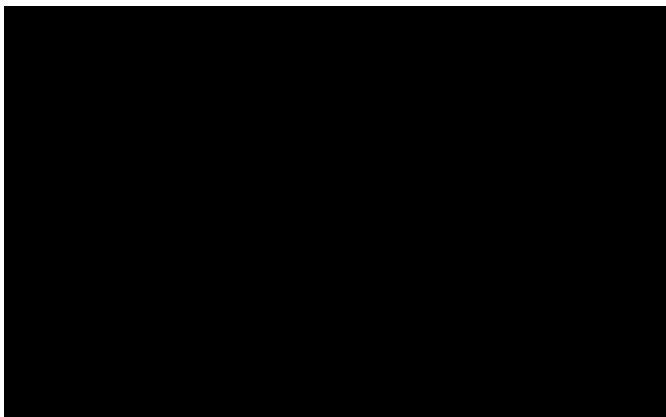


RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended November 30, 2022 Average of Monthly Averages Basis	

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			
	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
GAS ALLOCATION PERCENTAGES
 For Month Ended November 30, 2022
 Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand				
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				
4		Total Direct Plant Percentage				
		Total Four Factor Allocators Percent				
6	Input	Actual Therms Purchased Percent				

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended November 30, 2022
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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
Average (CD AA)

7

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended November 30, 2022

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

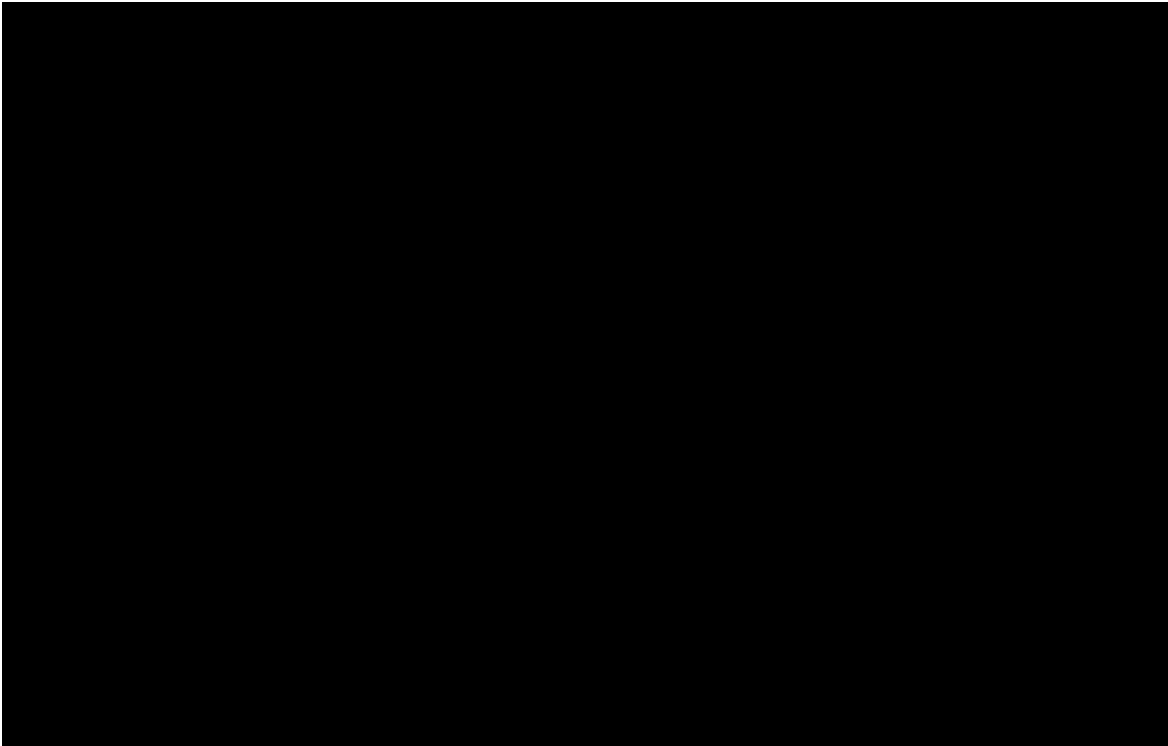
Input Gas North/Oregon 4-Factor
Direct O & M Accts 580 - 894
Direct O & M Accts 901 - 935
Direct O & M Accts 901 - 905 Utility 9 Only
Total
Percentage

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)



RESULTS OF OPERATIONS

Report ID:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended November 30, 2022

Average of Monthly Averages 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) - AMA Percent
13	G-PLT Net Gas General Plant - AMA Percent
14	Net Allocated Schedule M's - AMA Percent
99	Input Not Allocated

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****				
Ref/Basis	Account	Description	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 REVENUE
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/NON-DEPRECIABLE

TOTAL UNDERGROUND STORAGE EXPENSES

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

DISTRIBUTION EXPENSES:
OPERATION

3	870000	Supervision & Engineering
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

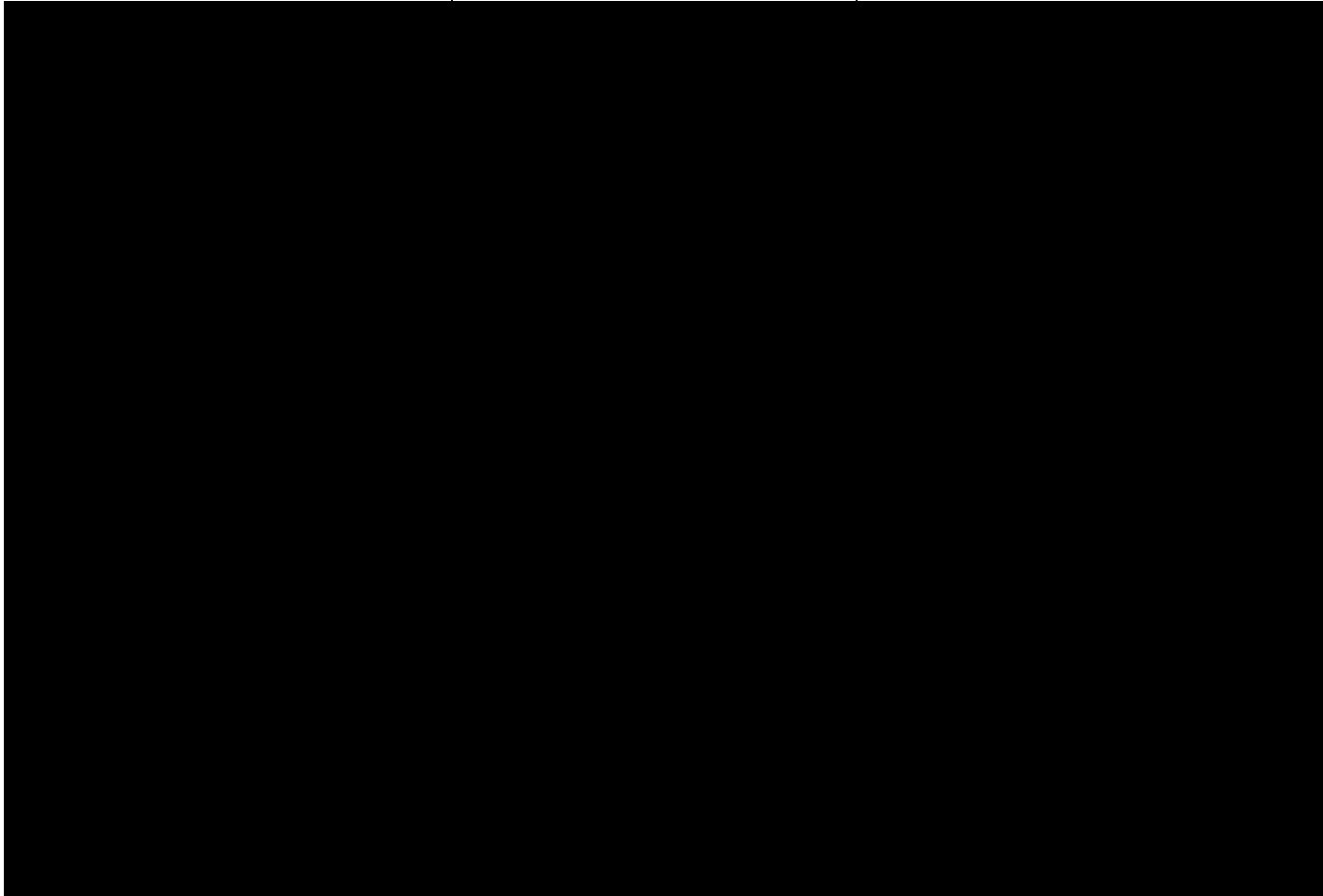
MAINTENANCE

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 TAXE

TOTAL DISTRIBUTION EXPENSES



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** 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:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant									
G-AMTX	Amortization Expense - General Plant - 303000									
G-AMTX	Amortization Expense - Misc IT Intangible Plant									
G-AMTX	Amortization Expense-General Plant - 390200,									
99 407230	Tax Reform Amortization									
99 407302	Amortization WA Excess Natural Gas Line Exte									
99 407305	Natural Gas Depreciation Study Deferral									
99 407306	Regulatory Debit - AMI Amortization									
99 407307	Regulatory Debit - Existing Meters Deferral Am									
99 407311	Regulatory Debit - AFUDC Amortization									
99 407314	Regulatory Debit - FISERVE Amortization									
99 407319	AFUDC Equity DFIT Deferral									
99 407332	Existing Meters/ERTs Excess Depreciation Def									
99 407347	COVID-19 Deferred Costs									
99 407381	Voluntary RNG Revenue Offset									
99 407407	Reg. Credits-Amortization Depreciation Benefit									
99 407419	Amortization AFUDC Equity Tax Credit									
99 407436	Regulatory Deferral - AMI									
99 407447	Regulatory Deferral - COVID-19									
G-OTX	Taxes Other Than FIT--A&G									
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES									
	TOTAL ADMIN & GENERAL EXPENSES									
	TOTAL EXPENSES BEFORE FIT									
	NET OPERATING INCOME (LOSS) BEFORE F									
G-FIT	FEDERAL INCOME TAX									
G-FIT	DEFERRED FEDERAL INCOME TAX									
G-FIT	AMORTIZED INVESTMENT TAX CREDIT									
	GAS NET OPERATING INCOME (LOSS)									
ALLOCATION RATIOS:										
G-ALL 1	System Contract Demand									
G-ALL 2	Number of Customers									
G-ALL 3	Direct Distribution Operating Expense									
G-ALL 4	Jurisdictional 4-Factor Ratio									
G-ALL 10	Actual Annual Throughput									
G-ALL 99	Not Allocated									

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous									
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:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases									
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 Offset									
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:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

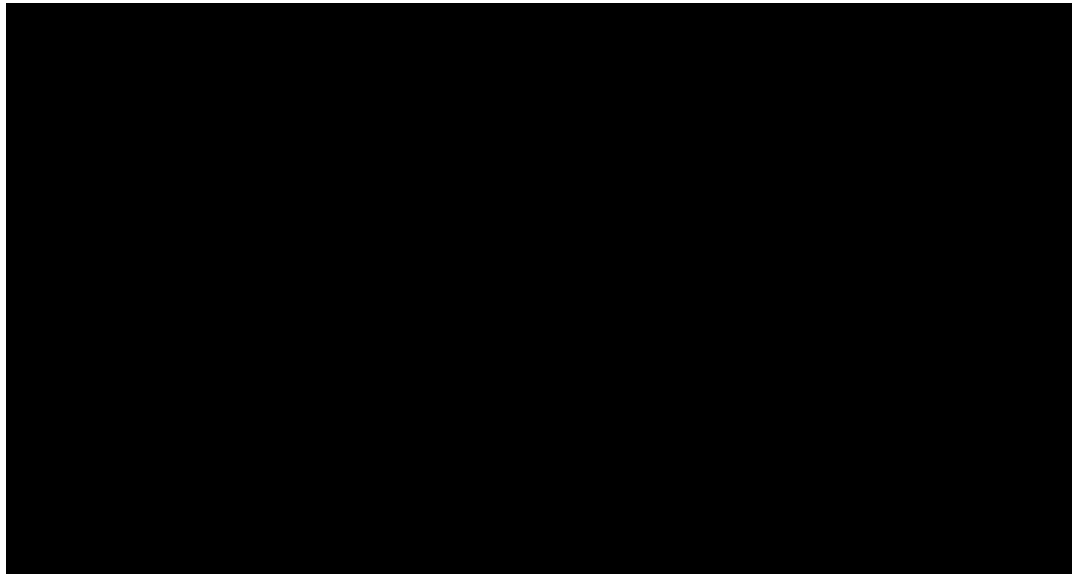
G-ALL 2 Number of Customers
G-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended November 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

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			

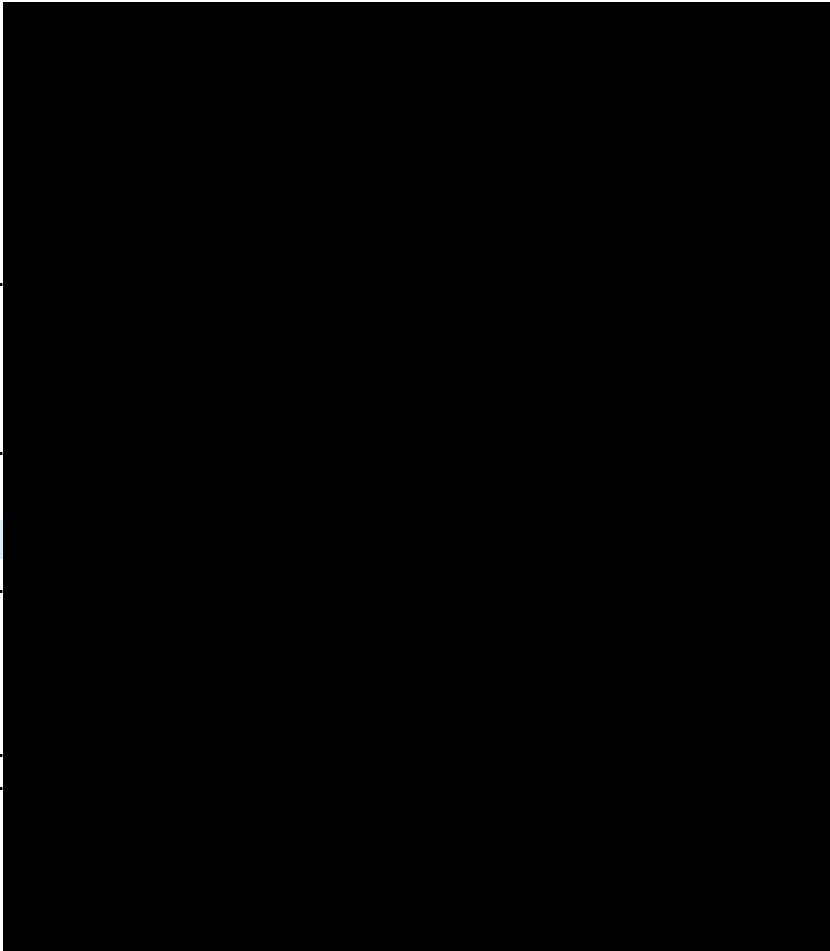


RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
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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:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	997000	Book Depreciation & Amortization									
12	997001	Contributions In Aid of Construction									
12	997002	Injuries and Damages									
12	997005	FAS106 Current Retiree Medical Accrual									
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-Ins									
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)									
		TOTAL SCHEDULE M ADJUSTMENTS									

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) - AMA
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended November 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
-----------	---------	-------------	--------	------------	-------

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

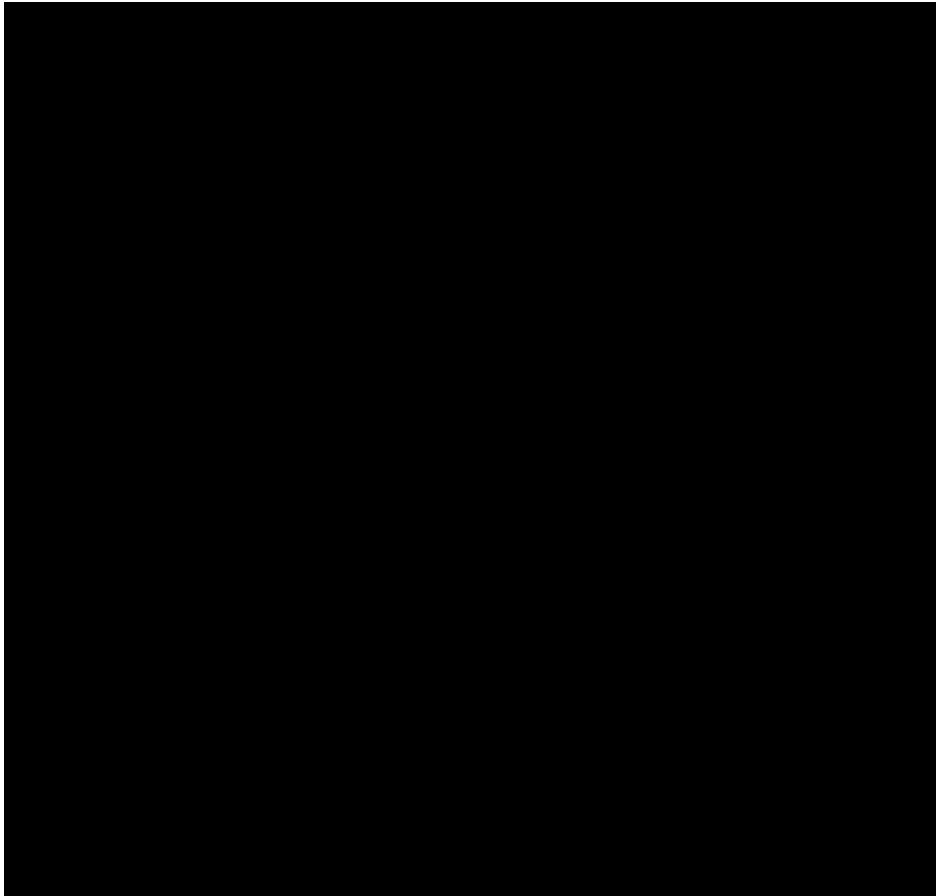
12 410193 Deferred Federal Income Tax Expense - Allocated
99 410193 Deferred Federal Income Tax Exp
SUBTOTAL

Total Deferred Federal Income Tax Expense

99 411193 Customer Tax Credit Amortization
SUBTOTAL

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage									
		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 Month Ended November 30, 2022
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)									
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 PLANT									
		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-General									
6	379000	Measuring & Reg Station Equip-City Gate									
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
GAS UTILITY PLANT
 For Month Ended November 30, 2022
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****
 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/AMORTIZATION

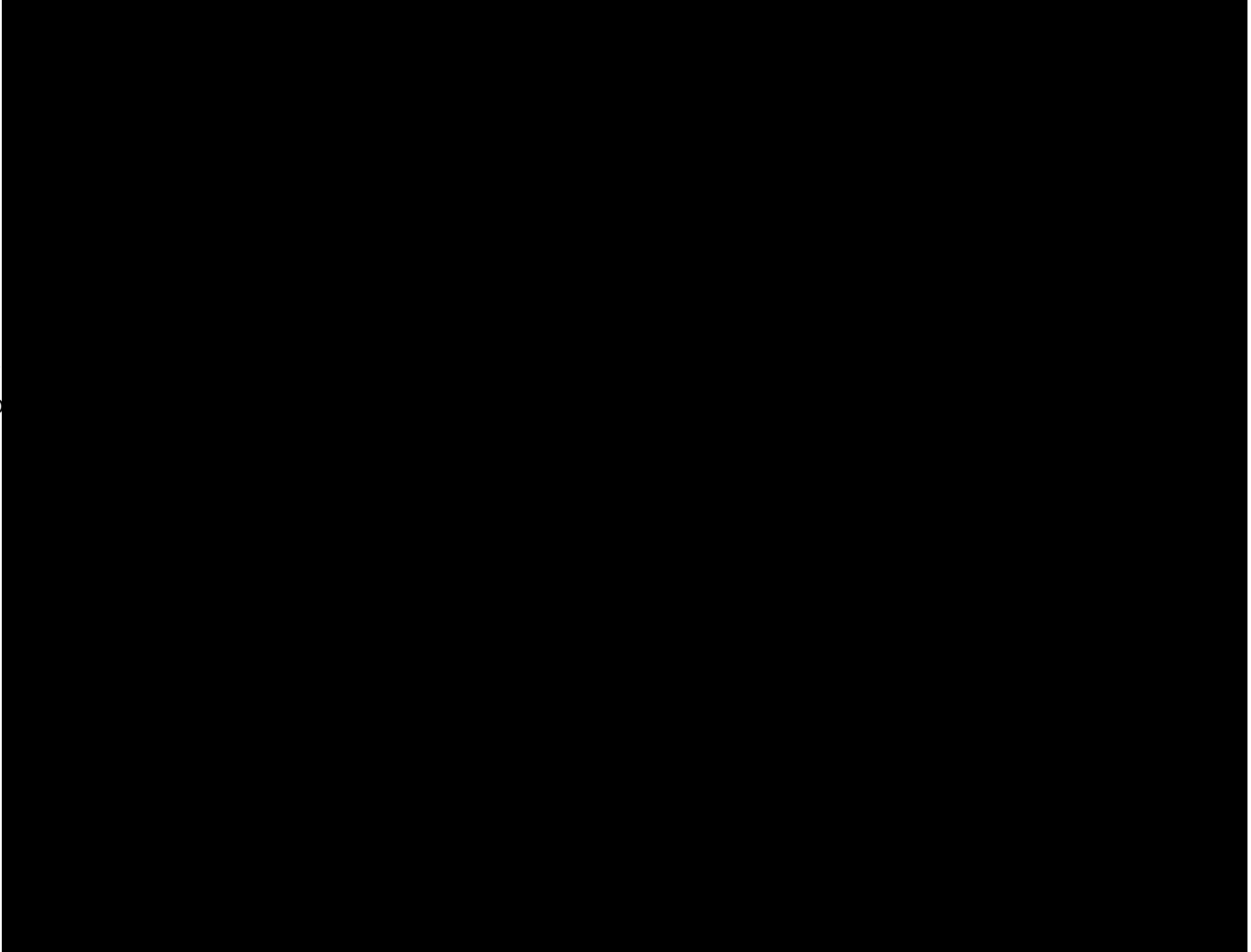
NET GAS UTILITY PLANT before DFIT

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 Redempt
 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) - AMA



RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

G-PLT NET GAS PLANT IN SERVICE

 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 Extensio

C-WKC Working Capital

 99 186710 DSM Programs

 TOTAL OTHER ADJUSTMENTS

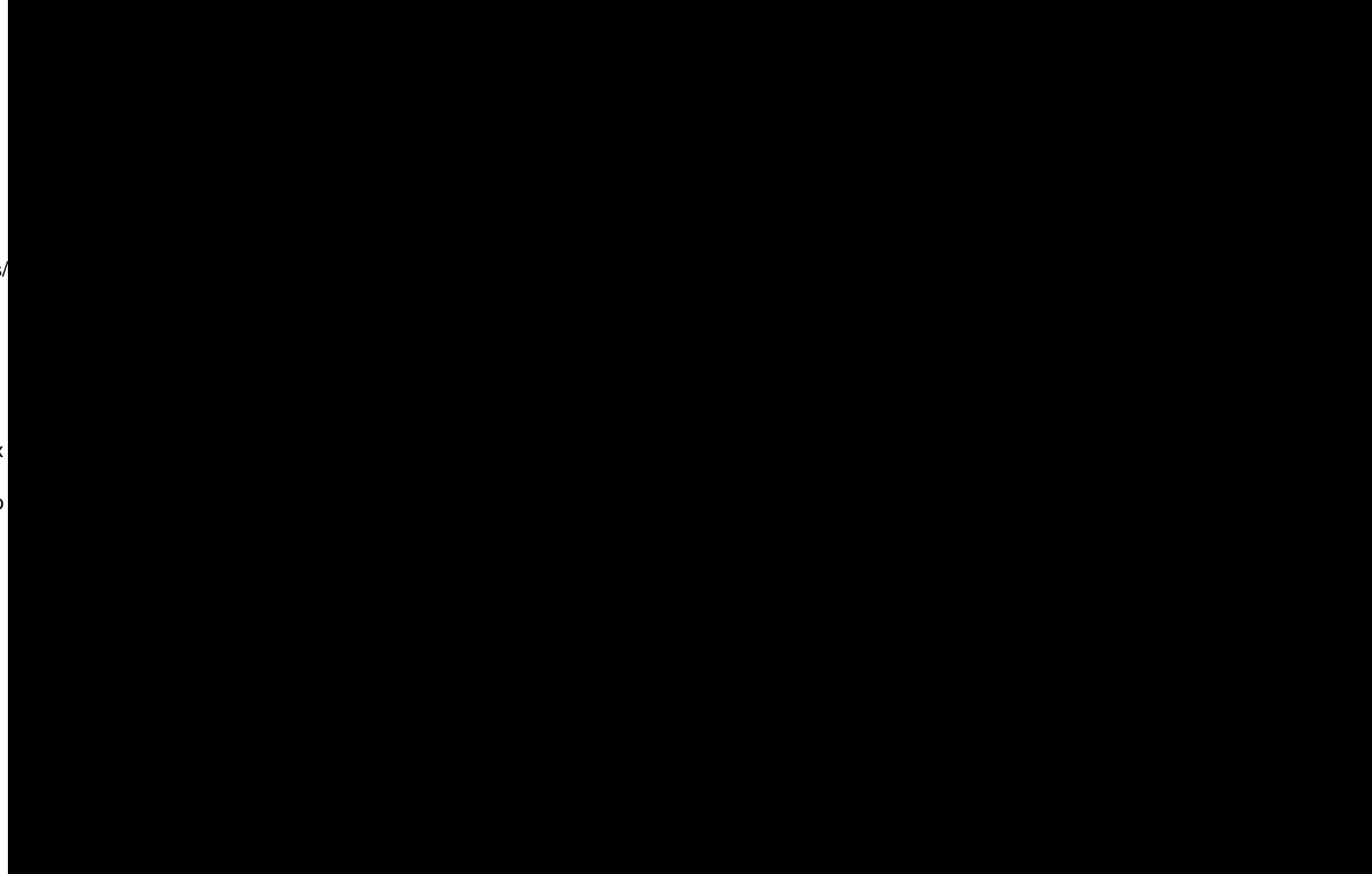
 NET RATE BASE

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:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Assigned or Assigned or Assigned or

Ref/Basis

Electric Production
 Steam (ED-AN)
 Steam (ED-ID)
 Steam (ED-WA)
 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

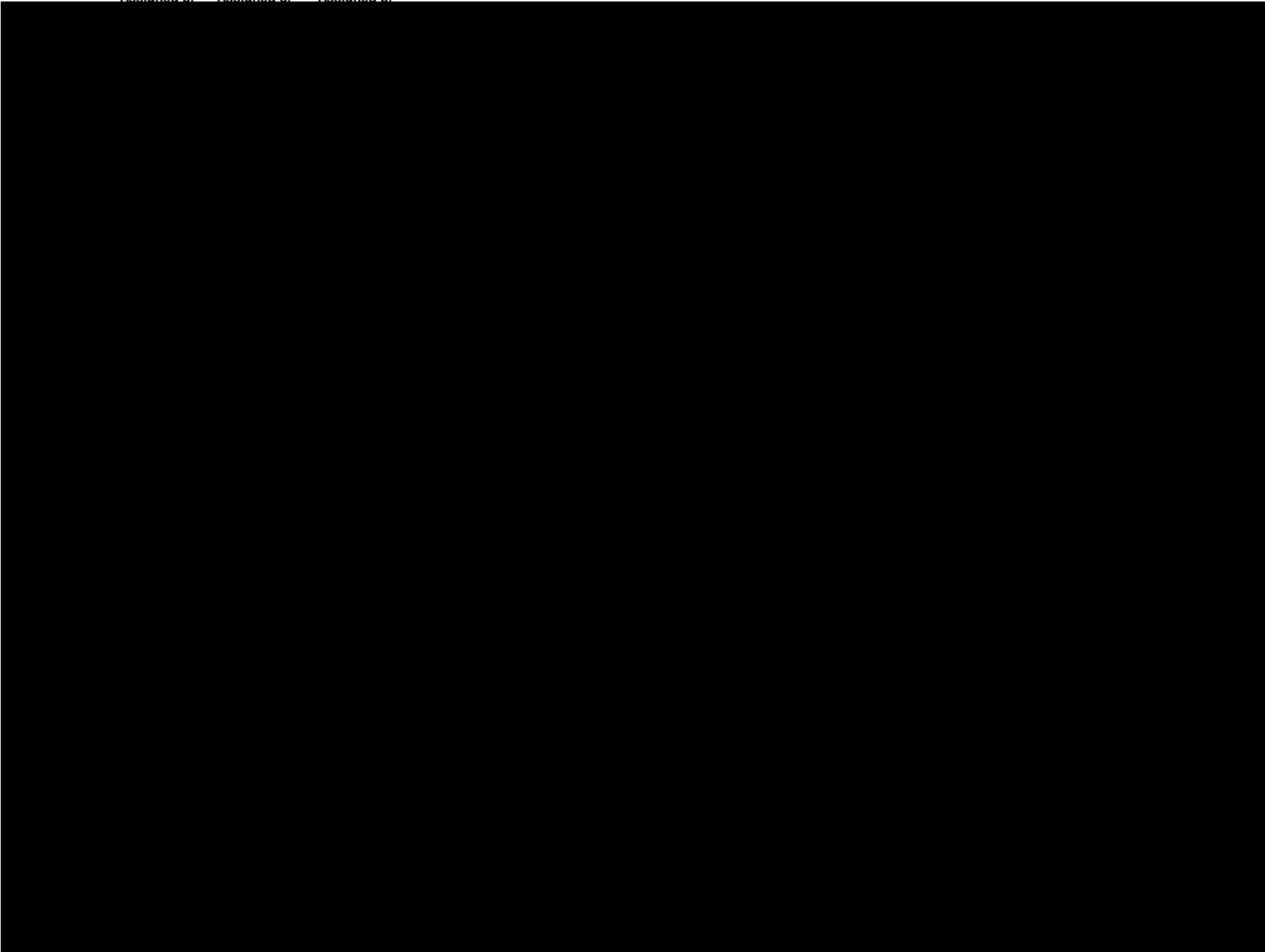
Gas Underground Storage
 1 GD-AN
 GD-OR
Total Gas Underground Stor

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

Total Depreciation Expense

Allocation Ratios:
Service -
 7 Elec/Gas North/
 8 Gas North/Oreg
 9 Elec/Gas North



RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Assigned or Assigned or Assigned or

Ref/Basis
Production/Transmission
Franchises (302000)
Misc Intangible Plt (303000)
Total Production/Transmission
Distribution
Franchises (302000)
Misc Intangible Plt (303000)
Total Distribution
General Plant - 303000
7,4
9,4
Total General Plant - 303000
Miscellaneous IT Intangible Plant - 303000
7,4
9,4
9,4
9,4
8,4
4
Total Miscellaneous IT Intangible Plant - 303000
Gas Underground Storage
1
Total Gas Underground Storage
General Plant - 390200, 396200
7,4
4
Total General Plant- 390200, 396200
Total Amortization Expense
Allocation Ratios:
Service -
7 Elec/Gas North/Oregon 4
8 Gas North/Oregon 4-Factor
9 Elec/Gas North 4-Factor



RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Assigned or Assigned or Assigned or

Ref/Basis

Electric Production
 Steam (ED-AN)
 Steam (ED-ID)
 Steam (ED-WA)
 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

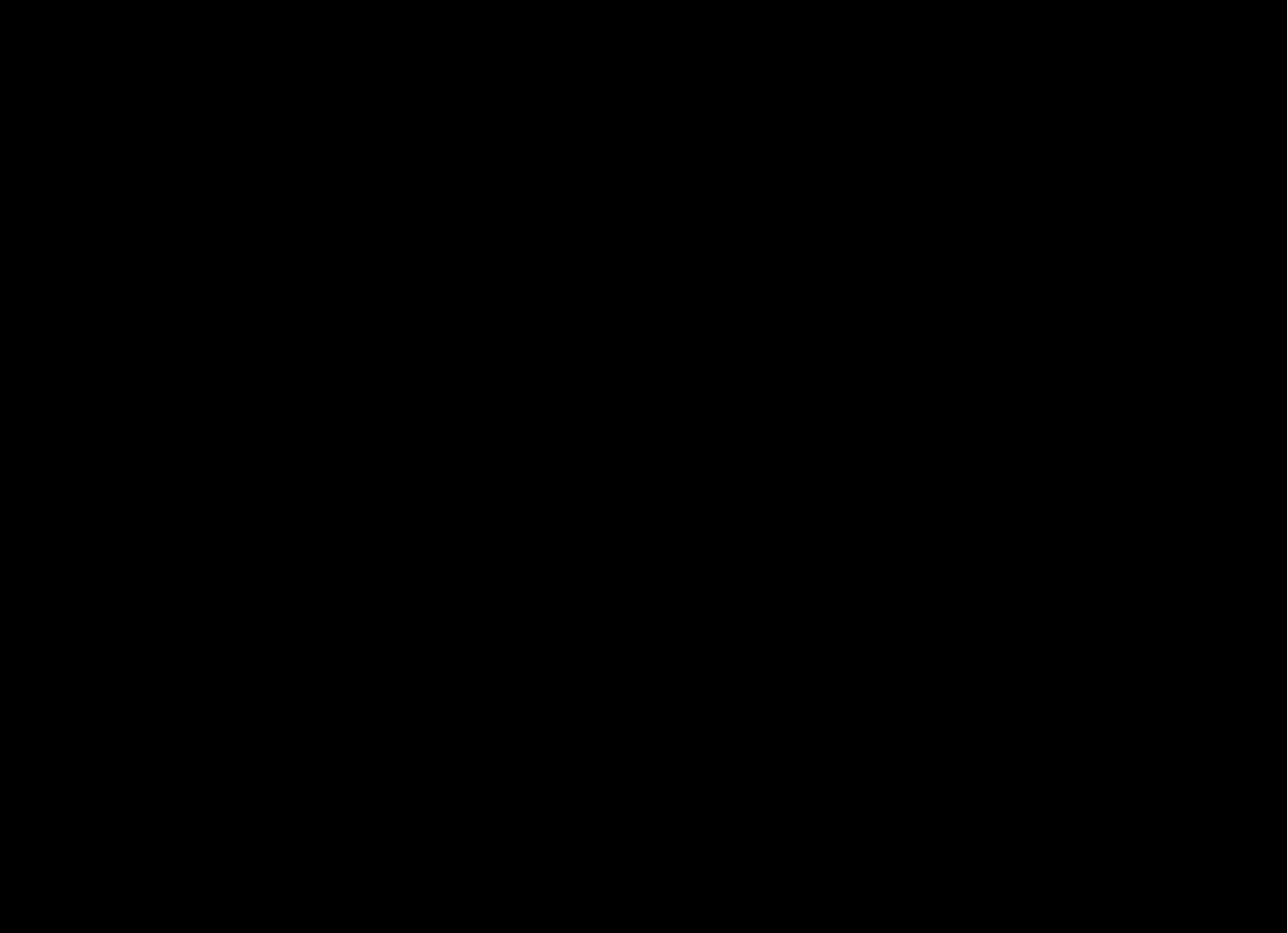
Gas Underground Storage
 1 GD-AN
 GD-OR
Total Gas Underground Stor

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

Total Accumulated Depreciat

Allocation Ratios:
Service -
 7 Elec/Gas North/
 8 Gas North/Oreg
 9 Elec/Gas North



RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended November 30, 2022
Average of Monthly Averages Basis

Report ID: G-AAMT-1A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	***** GAS-NORTH *****	***** WASHINGTON *****	***** IDAHO *****
Production/Transmission							
Franchises (302000)							
Misc Intangible Plt (303							
Total Production/Transmission							
Distribution							
Franchises (302000)							
Misc Intangible Plt (303							
Total Distribution							
General Plant - 303000							
7,4							
9,4							
Total General Plant - 303000							
Miscellaneous IT Intangible Plant							
7,4							
9,4							
9							
9							
8,4							
4							
Total Miscellaneous IT Intangible							
Gas Underground Storage							
1							
Total Gas Underground Storage							
General Plant - 390200, 396200							
7,4							
9							
9							
4							
Total General Plant - 390200, 3962							
Total Accumulated Amortization							
Allocation Ratios:							
Service -							
7 Elec/Gas North/Oregon							
8 Gas North/Oregon 4-Fa							
9 Elec/Gas North 4-Facto							

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		Total
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	
	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 & Improvements												
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 & 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>												
	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-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	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 Equ										
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:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

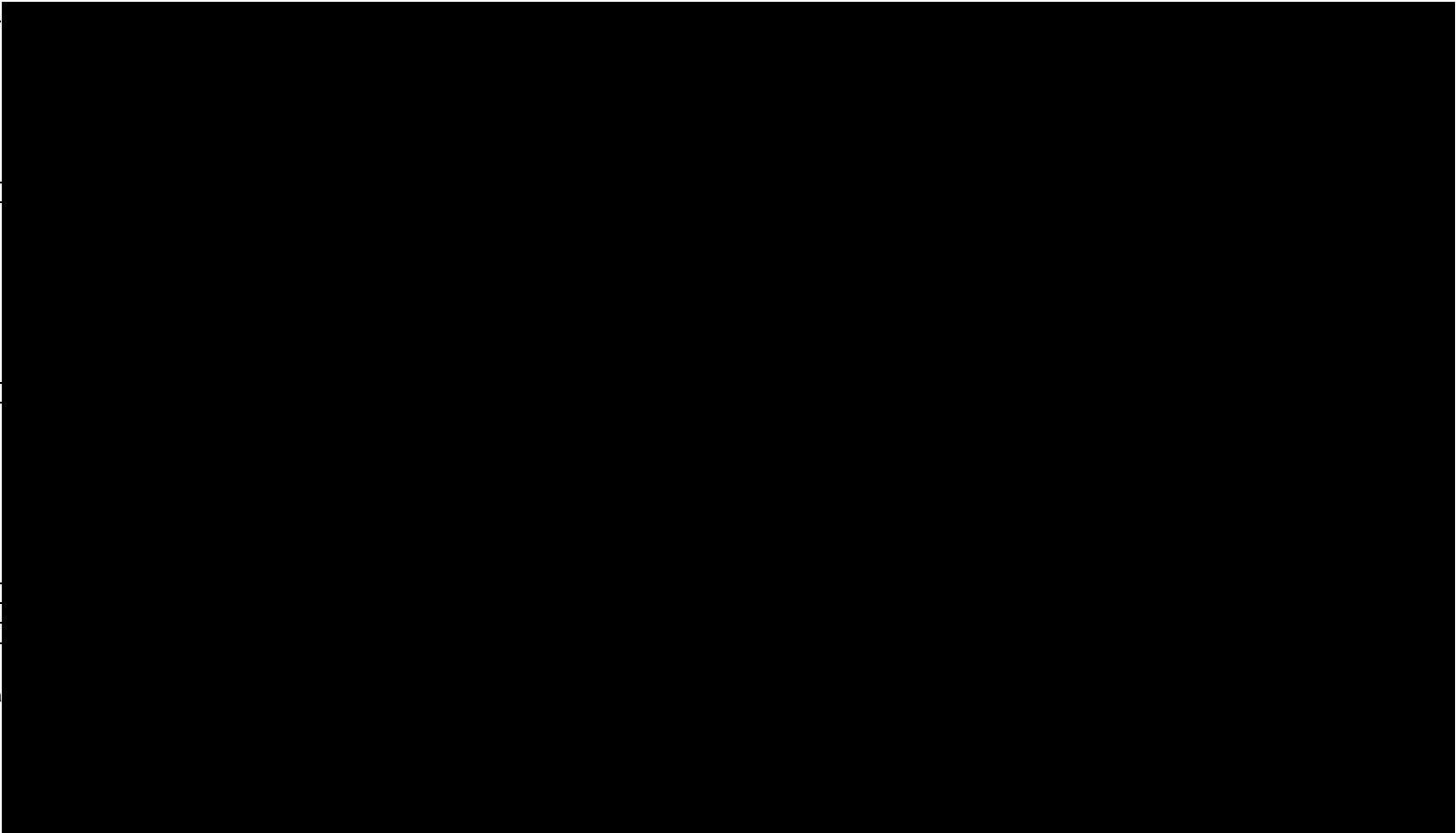
Gas-North Copy

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

Ref/Basis	Account	Description
	396XXX	Power Operated 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>
	397XXX	Communication 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>
	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 PLANT</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Fa
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:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended November 30, 2022	
Average of Monthly Averages 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--M											
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--Te											
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--P											
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--P											
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:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

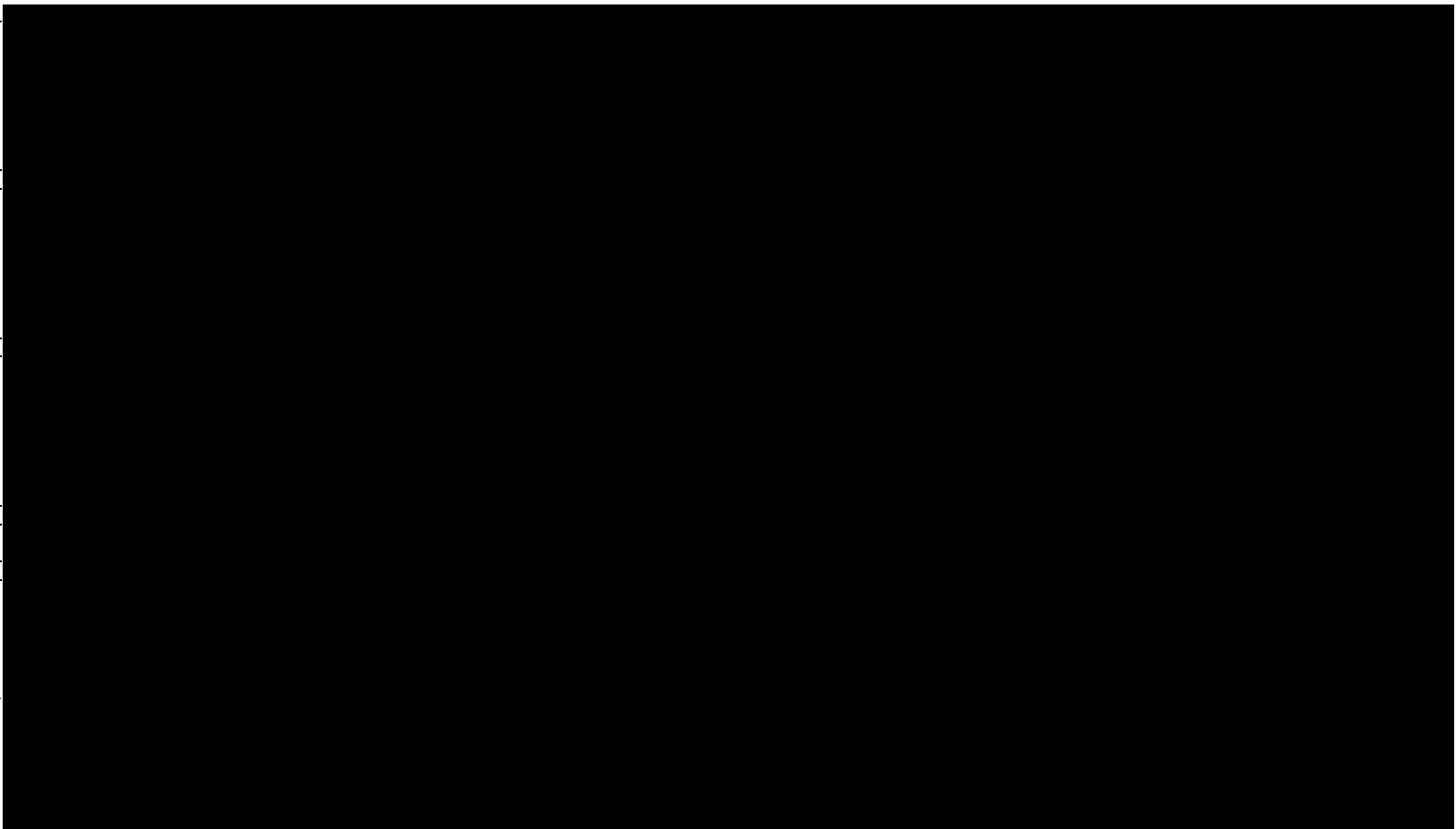
AVISTA UTILITIES
Gas-North Copy

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

Ref/Basis	Account	Description
	303120	Misc Intangible Plant--S
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 Plant--A
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 Plant--T
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/Oregon
G-ALL	8	Gas North/Oregon 4-Fa
G-ALL	9	Elec/Gas North 4-Factor
G-ALL	99	Not Allocated



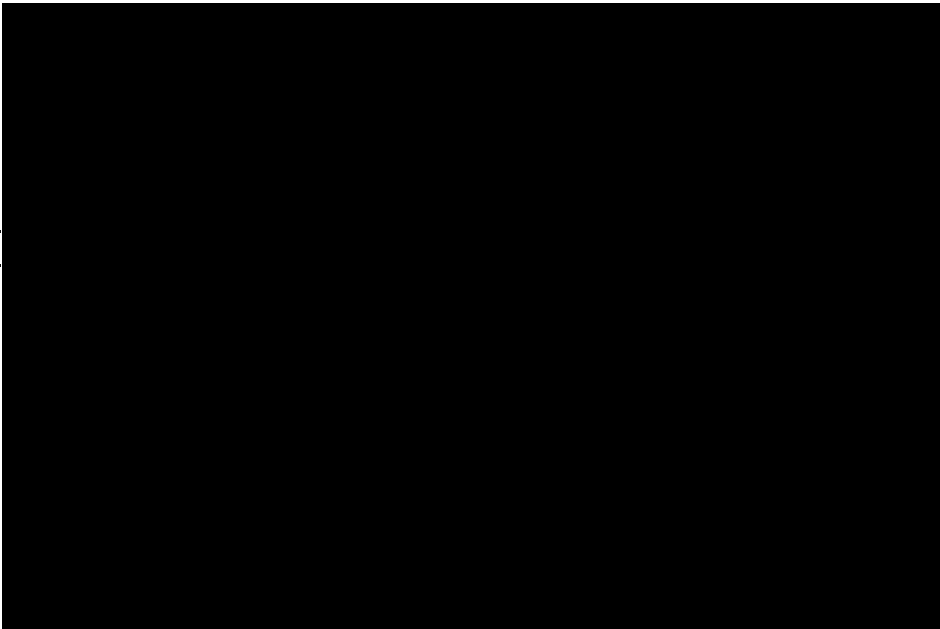
RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended November 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
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	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
COMMON WORKING CAPITAL
 For Month Ended November 30, 2022
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****			Total	***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon		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 - CS									
1	154400 Plant Materials & Oper Supplies - Co									
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
99	Not Allocated

