RESULTS OF	F OPERATIONS OF RETURN	Report ID: G-ROR-12A	AVISTA UTILITIE	ES
For Twelve M	lonths Ended November 30, 2022 lonthly Averages Basis			
Ref/Basis Acc	count Description		System Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)			
	Adjustments			
	Adjusted Gas Net Operating Income	e (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-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	
Desire Def Description	December Determine

Basis	Ref	Averages Basis Description	Based on Data from:	System	Washington	Idaho	
1	Input	System Contract Demand		,	, and the second		
2	Input	Number of Customers - AMA 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	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	

Input Elec/Gas

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

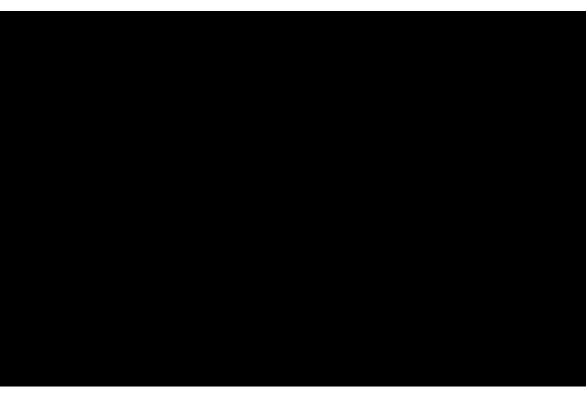
Total Percentage

Number of Customers at

Percentage

Net Direct Plant Percentage

Total Percentages Average (CD AA)



RESULTS OF OP		Report ID:	AVISTA UTILITIES			
	N PERCENTAGES s Ended November 30, 2022	G-ALL-12A				
Average of Month						
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					
8	Total Percentages Average (GD AA)					

RESULTS OF	OPERA	ATIONS	Report ID:	AVISTA UTILITIES
		PERCENTAGES	G-ALL-12A	AVIGIACITED
		nded November 30, 2022		
Average of Mo				
Input		Elec/Gas North 4-Factor		
пра	•	Direct O & M Accts 580 - 894		
		Direct O & M Accts 901 - 935		
		Adjustments		
		Total		
		Percentage		
		rercentage		
		Direct Labor Accts 580 - 894		
		Direct Labor Accts 901 - 935		
		Total		
		Percentage		
		rereamage		
		Number of Customers at		
		Percentage		
		C		
		Net Direct Plant		
		Percentage		
		Total Percentages		
9		Average (CD AN/ID/WA)		
JP		Gas North/Oregon JP Factor %		
		Actual Applied Throughput		
10		Actual Annual Throughput Percent		
10		reicent		
		Deals Degrapistics		
4.4		Book Depreciation		
11		Percent		
		Not Coo Plant (hofore ADEIT) AMA		
12		Net Gas Plant (before ADFIT) - AMA Percent		
12		reiceill		
_	-PLT	Net Gas General Plant - AMA		
	-PLI	Percent		
13		r Gioglil		
		Net Allocated Schedule M's - AMA		
1.1				
14		Percent		
00 1	nnut	Not Allocated		
99 lı	nput	NOT Allocated		

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	

4812XX Commercial - Firm & Interruptible

Interdepartmental Revenue

488000 Miscellaneous Service Revenues

496110 Provision for Rate Refund-Tax Reform

PRODUCTION EXPENSES:

808XXX Net Natural Gas Storage Transactions

811000 Gas Used for Products Extraction

Other Gas Expenses

814000 Supervision & Engineering

Other Equipment

Taxes Other Than FIT

Other Expenses

TOTAL GAS REVENUES

4893XX Transportation Revenues

496100 Provision for Rate Refund

804/805 City Gate Purchases

493000 Rent from Gas Property 495XXX Other Gas Revenues

TOTAL SALES TO ULTIMATE CUSTOM

TOTAL OTHER OPERATING REVENUE

Gas Technology Institute (GTI) Expenses TOTAL PRODUCTION EXPENSES

UNDERGROUND STORAGE EXPENSE

TOTAL UNDERGROUND STORAGE OP

Depreciation Expense-Underground Stora

Amortization Expense-Underground Stora

TOTAL UG STORAGE DEPR/AMRT/NO

TOTAL UNDERGROUND STORAGE EX

OTHER OPERATING REVENUES:

REVENUES SALES OF GAS:

Interruptible

499XXX Unbilled Revenue

483XXX Sales for Resale

480000 Residential

4813XX Industrial-Firm

Ref/Basis Account Description

481400

484000

99

99

99

99

99

99

99

4 99

99

4 99

99

G-804

99 99

10

99

G-DEPX

G-AMTX

G-OTX

813000

813010

824000

837000

AVISTA LITILITIES

Ī		AVI									
	******** SYSTEM ********			********* W	/ASHINGTON **	*****	*******	******* IDAHO *********			
_	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		

RESULT	S OF OPE	RATIONS	Report ID:		A۱	/ISTA UTILIT	ΓIES					
	_	STATEMENT	G-OPS-12A									
		Ended November 30, 2022										
Average	of Monthly	Averages Basis		*******	* SYSTEM *****	*****	********** WASHINGTON ********			******** IDAHO ********		
Ref/Basis	s Account	Description		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-Industria										
3	877000	Measuring & Reg Sta Exp-City Gate										
3	878000	Meter & House Regulator Expense:	S									
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-Industria										
3	891000	Measuring & Reg Sta Exp-City Gate	е									
3	892000	Services										
3	893000	Meters & House Regulators										
3	894000	Other Equipment										
		TOTAL DISTRIBUTION OPERATIN	NG EXP									
G-DEPX	•	Depreciation Evenes Distribution										
G-DEPA	<u>.</u>	Depreciation Expense-Distribution Taxes Other Than FIT										
G-OTX		TOTAL DISTR DEPR/AMRT/NON-										
		TOTAL DISTR DEPR/AWRT/NON-	FII TAXES									
		TOTAL DISTRIBUTION EXPENSE	S									
			_									

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

Autoritical Direct Allocated Total Direct Allocated Total		_	Ended November 30, 2022	7-12A									
Edif Basis Account Description				*****	*****	SYSTEM *******	*****	****** W	ASHINGTON ***	*****	******	IDAHO ********	*****
CUSTOMER ACCOUNTS EXPENSES: 2													
G-908 908XXX Customer Assistance Expenses Advertising	2 2 2	902000 903XXX 904000	Supervision Meter Reading Expenses Customer Records & Collection Expenses Uncollectible Accounts Misc Customer Accounts	SE									
2 912000 Demonstrating & Selling Expenses Advertising Discellaneous Sales Expenses TOTAL SALES EXPENSES ADMINISTRATIVE & GENERAL EXPENSES: ADMINISTRATIVE & Sepenses Admin. Expenses Admin. Expenses Transferred - Credit Journal of Services Employed Discellaneous Ceneral Expenses Discellaneous General Expenses Admin. Expenses Transferred - Credit Discellaneous General Expenses Employee Pensions and Benefits Passon Segulatory Commission Expenses Regulatory Commission Expenses Maintenance of General Plant Miscellaneous General Plant	2	909000	Customer Assistance Expenses Advertising Misc Customer Service & Info Exp										
 920000 Salaries 921000 Office Supplies & Expenses 922000 Admin. Expenses Transferred - Credit 923000 Outside Services Employed 924000 Property Insurance Premium 925XXX Injuries and Damages 926XXX Employee Pensions and Benefits 928000 Regulatory Commission Expenses 930000 Miscellaneous General Expenses 931000 Rents 935000 Maintenance of General Plant 	2	913000	Demonstrating & Selling Expenses Advertising Miscellaneous Sales Expenses										
	4 4 4 4 4 4 4 4	921000 922000 923000 924000 925XXX 926XXX 928000 930000 931000	Salaries Office Supplies & Expenses Admin. Expenses Transferred - Credit Outside Services Employed Property Insurance Premium Injuries and Damages Employee Pensions and Benefits Regulatory Commission Expenses Miscellaneous General Expenses Rents Maintenance of General Plant	ES:									

RESULTS	OF OPER	RATIONS	Report ID:		AVIS	STA UTILIT	TES					
		STATEMENT	G-OPS-12A									
For Twelve	Months I	Ended November 30, 2022										
		Averages Basis		*******	SYSTEM ******	*****	****** W	ASHINGTON *	*****	******	* IDAHO ******	*****
Ref/Basis		Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1101/24010	7.10000	2000.1940.1		2001	, .	. 010.1	2001	7oodtod	. 014	2001	,ooatou	. ota.
G-DEPX		Depreciation Expense-General Pla	ant									
G-AMTX		Amortization Expense - General P										
G-AMTX		Amortization Expense - Misc IT Int										
G-AMTX		Amortization Expense-General Pla										
99	407230	Tax Reform Amortization	,									
	407302	Amortization WA Excess Natural 0	Gas Line Exte									
	407305	Natural Gas Depreciation Study D										
	407306	Regulatory Debit - AMI Amortization										
	407307	Regulatory Debit - Existing Meters										
	407311	Regulatory Debit - AFUDC Amortiz										
	407314	Regulatory Debit - FISERVE Amo										
	407319	AFUDC Equity DFIT Deferral										
	407332	Existing Meters/ERTs Excess Dep	oreciation Defe									
	407347	COVID-19 Deferred Costs										
	407381	Voluntary RNG Revenue Offset										
	407407	Reg. Credits-Amortization Deprec	iation Benefit									
	407419	Amortization AFUDC Equity Tax C										
	407436	Regulatory Deferral - AMI										
99	407447	Regulatory Deferral - COVID-19										
G-OTX		Taxes Other Than FITA&G										
		TOTAL A&G DEPR/AMRT/NON-F	FIT TAXES									
		TOTAL ADMIN & GENERAL EXP	ENSES									
		TOTAL EXPENSES BEFORE FIT	-									
		NET OPERATING INCOME (LOS	SS) BEFORE F									
G-FIT		FEDERAL INCOME TAX										
G-FIT		DEFERRED FEDERAL INCOME										
G-FIT		AMORTIZED INVESTMENT TAX	CREDIT									
		GAS NET OPERATING INCOME	(LOSS)									
ALLOCATI												
G-ALL	1	System Contract Demand										
G-ALL		Number of Customers - AMA										
G-ALL		Direct Distribution Operating Expe	ense									
G-ALL		Jurisdictional 4-Factor Ratio										
G-ALL		Actual Annual Throughput										
G-ALL	99	Not Allocated										

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	

495000 Other Gas Revenue-Miscellaneous495028 Deferred Exchange Reservation

495280 Other Gas Rev-Decoupling Mechanism

TOTAL OTHER GAS REVENUES

Description

495100 Entitlement Penalties

AVISTA UTILITIES

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

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

ALLOCATION RATIOS:

Ref/Basis Account

4

4

G-ALL 4 Jurisdictional 4-Factor Ratio

G-ALL 99 Not Allocated

		PERATIONS	Report ID:		AV	ISTA UTILIT	TES					
		F PURCHASED GAS COSTS	G-804-12A									
		s Ended November 30, 2022										
		ly Averages 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	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 Booko	ut									
6	804711	Gas Costs - Offsystem Booko	ut O									
6		Gas Costs - Intracompany LD0										
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 CO	OST									
ALLOCA	ATION RA	TIOS.										
G-ALL	1	System Contract Demand										
G-ALL	6	Actual Therms Purchased										
G-ALL	99	Not Allocated										
O-ALL	33	140t / tilodated										

RESUL	TS OF OPERATIONS	Report ID:		AVIS	STA UTILIT	TES					
	ATION OF ACCOUNT 908	G-908-12A									
	elve Months Ended November 30, 2022										
Average	e of Monthly Averages Basis		*******	' SYSTEM ******	*****	******** WA	ASHINGTON ***	******	************** IDAHO ***********		
Ref/Basi	Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense										
99	908600 Public Purpose Tariff Rider Expen	ise Offse									
99	908610 Limited Income Tax Refund Progra	am									
	_										
99	908690 Schedule 91 Amortization included	d in Unb									
99	908990 DSM Amortization										
	Total Account 908										
ALLOC	ATION RATIOS:										
G-ALL											
G-ALL											
G-ALL	99 Not Allocated										

RESULTS OF OPERATIONS	Report ID:
INTEREST DEDUCTION FOR FITGAS NORTH	G-INT-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	
Average of Monthly Averages Basis	

Ref/Basis Description System Washington Idaho

Debt

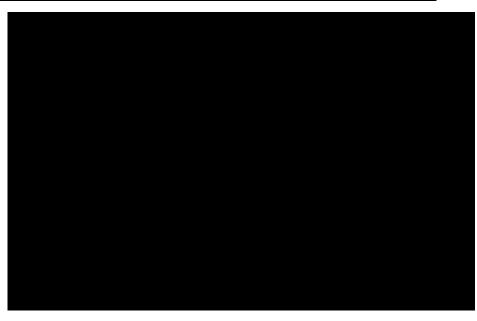
- 1 Capital Structure Debt Ratio
- Cost of DebtTotal Cost of Debt

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 TAXESGAS	G-FIT-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	

	Ionthly Averages 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 G-OTX G-SCM	Less: Interest Expense Less: Idaho ITC Deferral & Amortization Schedule M Adjustments Taxable Net Operating Income			
	Tax Rate			
	Federal Income Tax			
G-DTE G-DTE 99 41	Deferred FIT Customer Tax Credit Amortization 1400 Amortized Investment Tax Credit Total FIT/Deferred FIT & ITC			
ALLOCATION G-ALL	N RATIOS: 99 Not Allocated			

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	

Average of Mo		os Pasis		*******	** SYSTEM ******	****	********	VASHINGTON **	*****	*******	' IDAHO *******	****
Ref/Basis	Account	Description		Direct		Total	Direct	Allocated	Total	Direct	Allocated	Total
T(CI/Da3i3	997000	Book Depreciation & Amortiza	tion	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
40		•										
12		Contributions In Aid of Constru	iction									
12		Injuries and Damages	aal Aaamual									
12		FAS106 Current Retiree Medic										
99		Deferred Gas Credit and Refu										
12		Redemption Expense Amortiza	ation									
99		DSM Tariff Rider	-1									
12		FAS87 Current Pension Accru	aı									
12	997027											
99	997031	Decoupling Mechanism										
12		Interest Rate Swaps										
12		Leases										
12		AFUDC										
12		Tax Depreciation										
12		Deferred Gas Exchange										
99		Amortization of Unbilled Rever										
12	997080	Book Transportation Deprecia	tion									
12	997081	Deferred Compensation										
4		Meal Disallowances										
12		Paid Time Off										
12		Customer Uncollectibles										
99		Provision for Rate Refund										
12	997101	Repairs 481 (a)										
99		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		Transportation Tax Disallowan	ice									
12		COVID-19										
12		Prepaid Expenses										
12		CARES Act SS Deferral										
12		Meters Expensed										
12		Mixed Service Costs (IDD#5)										
		TOTAL SCHEDULE M ADJUS	STMENTS									
		1017L 0011LD0LL III 7LD00	511 <u>2111</u>									
ALLOCATION	RATIOS:											
G-ALL	1	Contract System Demand										
G-ALL	2	Number of Customers - AMA										
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	, 1141/ 1									
O / LL	55											

RESULTS OF OPERATIONS	Report ID:
DEFERRED INCOME TAX EXPENSEGAS	G-DTE-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	

Average	n ivioriting	Averages basis			
Ref/Basis	Account	Description	System	Washington	Idaho
12		Deferred Federal Income Tax Expense - Allocated			
99	410100	Deferred Federal Income Tax Exp			
		SUBTOTAL			
12	411100	Deferred Federal Income Tax Expense - Allocated			
99		Deferred Federal Income Tax Exp			
		SUBTOTAL			
12		Deferred Federal Income Tax Expense - Allocated			
99	410193	Deferred Federal Income Tax Exp			
		SUBTOTAL			
		Total Deferred Endered Income Tay Expense			
		Total Deferred Federal Income Tax Expense			
99	411193	Customer Tax Credit Amortization			
		SUBTOTAL			
ALLOCAT					
G-ALL	12	Net Gas Plant (before ADFIT) - AMA			
G-ALL	99	Not Allocated			

RESULTS	OF OPER	RATIONS	Report ID:			A۱	VISTA UTILITIES					
TAXES O	THER THA	AN FEDERAL INCOME TAX	G-OTX-12A									
		Ended November 30, 2022										
		Averages Basis			YSTEM ******		******* WASHINGTON *******			******* IDAHO ********		
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408190	UNDERGROUND STORAGE R&P Property Tax - Storage TOTAL UNDERGROUND S										
		DISTRIBUTION										
99	408110	State Excise Tax										
99	408120	Municipal Occupation & Lice	nse Tax									
99	408130	Excise Tax										
99	408160	Miscellaneous State or Loca	l Tax									
99	408170	R&P Property Tax - Distribut	ion									
99	409100	State Income Tax										
99	411410	State Income Tax-ITC Defer	red									
99	411420	State Income Tax-ITC Amort TOTAL DISTRIBUTION TA										
99	408115	ADMINISTRATIVE & GENER Payroll Taxes TOTAL A&G TAX	AL									
		TOTAL TAXES OTHER THAN	N FIT									
	TION RATI											
G-ALL	1	System Contract Demand										

RESULTS OF OPERATIONS Report ID: **AVISTA UTILITIES GAS UTILITY PLANT** G-PLT-12A For Twelve Months Ended November 30, 2022 ******** SYSTEM ********* ****** WASHINGTON ******* Average of Monthly Averages Basis ******* IDAHO ******* Ref/Basis Account Description Total Allocated Total Total Direct Allocated Direct Direct Allocated PLANT IN SERVICE **INTANGIBLE PLANT:** 303000 Misc Intangible Plant (303000) 3031XX Misc Intangible IT Plant (3031XX) TOTAL INTANGIBLE PLANT UNDERGROUND STORAGE PLAN 350XXX Land & Land Rights 351XXX Structures & Improvements 352XXX Wells 353000 Lines 354000 Compressor Station Equipment 355000 Measuring & Regulating Equipment 356000 Purification Equipment Other Equipment 357000 TOTAL UNDERGROUND STORAG **DISTRIBUTION PLANT:** 6 374200 Land & Land Rights 374400 Land & Land Rights 6 375000 Structures & Improvements 6 6 376000 Mains 378000 Measuring & Reg Station Equip-Gen 6 6 379000 Measuring & Reg Station Equip-City 380000 6 Services 381XXX Meters 6 6 382000 Meter Installations 6 383000 House Regulators 6 384000 House Regulator Installations 6 385000 Industrial Measuring & Reg Sta Equi 387000 Other Equipment TOTAL DISTRIBUTION PLANT **GENERAL PLANT** 389XXX Land & Land Rights 390XXX Structures & Improvements 391XXX Office Furniture & Equipment 392XXX Transportation Equipment 393000 Stores Equipment 394000 Tools, Shop & Garage Equipment 395XXX Laboratory Equipment 396XXX Power Operated Equipment 397XXX Communications Equipment 398000 Miscellaneous Equipment

TOTAL GENERAL PLANT

GAS UTILITY PLANT G-PLT-12A						7.	VIOTA OTILITI	_0				
			G-PLT-12A									
		ded November 30, 2022										
		erages Basis		********	SYSTEM ******			ASHINGTON ***			** IDAHO ******	
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	Ξ									
G-ADEP G-ADEP G-ADEP		ACCUMULATED DEPRECIA Underground Storage Distribution Plant General Plant TOTAL ACCUMULATED D										
G-AAMT G-AAMT G-AAMT G-AAMT		ACCUMULATED AMORTIZA General Plant - 303000 Misc IT Intangible Plant - 303 Underground Storage General Plant - 390200, 3962 TOTAL ACCUMULATED A	31XX 200									
		TOTAL ACCUMULATED D	EPR/AM									
		NET GAS UTILITY PLANT b	efore DF									
12 4, 12 4 4 12		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	900 from 919 from 750 from Redemp									
		NET GAS UTILITY PLANT										
ALLOCATIO	N 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									
-		()	<i>'</i>									

RESULTS OF OPERATIONS

Report ID:

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

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

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/ 182337 Regulatory Asset-Deferred AMI Costs 283436 ADFIT-Deferred AMI Costs 99 252000 Customer Advances 99 254393 Regulatory Liability-Customer Tax Credit 99 190393 ADFIT-Customer Tax Credit 235199 Customer Deposits 99 254911 Rate Base-Regulatory Liability-Nonplant Exc 99 182302 WA Excess Nat Gas Line Extension 99 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 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-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	

		System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	******* GAS-NORTH ******	******* WASHINGTON ******	******* IDAHO *******
Ref/Basis								
Electric Prod	Steam (ED- Steam (ED- Steam (ED- Steam (ED- Hydro (ED-A Other (ED-A c Production							
Electric Tran	nsmission ED-AN ED-ID ED-WA c Transmissi							
Electric Dist	ED-AN ED-ID ED-WA C Distributio							
	round Storag							
1	GD-AN GD-OR							
Total Gas Ur	nderground S							
Gas Distribu 6 Total Gas Di	GD-AN GD-ID GD-WA GD-OR							
7,4 9,4 9 9 8,4 4	ED-AN ED-ID ED-WA CD-AA CD-AN CD-ID CD-WA GD-AA GD-AA GD-AN GD-ID GD-WA GD-OR							
Total Depre	ciation Expen							
Allocation R Service - 7 8 9	Elec/Gas No Gas North/O Elec/Gas No							

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	

Average of Monthly Averages Basis							
		Assigned or	Assigned or	Assigned or			
	System	Allocated	Allocated	Allocated	******* GAS-NORTH ******	****** WASHINGTON ******	****** IDAHO ******
Ref/Basis							
Production/Transmission							
Franchises (302000) ED-A							
Misc Intangible Plt (303000) ED-A	N						
Total Production/Transmission							
Distribution							
Franchises (302000) ED-W	/ A						
Misc Intangible Plt (303000) ED-W							
Total Distribution	^						
Total Distribution							
General Plant - 303000							
7,4 CD-A	A						
9,4 CD-A							
GD-II							
GD-V							
GD-C							
Total General Plant - 303000							
Miscellaneous IT Intangible Plant - 3031XX							
7,4 CD-A							
9,4 CD-A							
9,4 CD-IE							
9,4 CD-W							
ED-A							
ED-ID							
ED-W							
8,4 GD-A 4 GD-A							
GD-A							
Total Miscellaneous IT Intangible Plant - 3031							
Total inicochanicouc II initaligible i lant occi							
Gas Underground Storage							
1 GD-A	N						
Total Gas Underground Storage							
General Plant - 390200, 396200							
7,4 CD-A							
4 ED-A	N						
GD-C	R						
Total General Plant- 390200, 396200							
Total Amendication Francisco							
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							

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	

	System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	******* GAS-NORTH ******	******* WASHINGTON *******	******* IDAHO ******
Ref/Basis	System	Allocated	Allocated	Allocated	GAS-NORTH	WASHINGTON	IDANO
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 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							
Total Accumulated Deprecia							
Allocation Ratios: Service -							
7 Elec/Gas North 8 Gas North/Ore							
9 Elec/Gas North							

			•				
RESULTS OF OPERATIONS		Report ID:			AVISTA UTILITIES		
GAS-NORTH ACCUMULATED AMORT		G-AAMT-12A					
For Twelve Months Ended November 30	, 2022						
Average of Monthly Averages Basis							
		Assigned or					
	Syste	m Allocated	Allocated	Allocated	****** GAS-NORTH ******	****** WASHINGTON ******	******* IDAHO ******
Ref/Basis							
Production/Transmission							
	ED-AN						
Misc Intangible Plt (303000	ED-AN						
Total Production/Transmission							
Distribution							
	ED-WA						
Misc Intangible Plt (303000	ED-WA						
Total Distribution							
General Plant - 303000	00.44						
	CD-AA						
	CD-AN						
	GD-ID						
	GD-W GD-OR						
Total General Plant - 303000	GD-OK						
Total General Plant - 303000							
Miscellaneous IT Intangible Plant - 30	31YY						
	CD-AA						
	CD-AN						
	CD-ID						
	CD-WA						
	ED-AN						
	ED-ID						
	ED-WA						
	GD-AA						
	GD-AN						
	GD-OR						
Total Miscellaneous IT Intangible Plan							
Gas Underground Storage							
	GD-AN						
Total Gas Underground Storage							
General Plant - 390200, 396200							
	CD-AA						
	CD-ID						
	CD-WA						
	ED-AN						
	ED-WA						
	GD-W GD-OR						
Total General Plant - 390200, 396200	GD-OK						
Total General Flant - 390200, 390200							
Total Accumulated Amortization							
Allocation Ratios:							
Service -							
7 Elec/Gas North/Oregon 4-F	actor						
8 Gas North/Oregon 4-Factor							
0 Floo/Cos North 4 Footor							

9

Elec/Gas North 4-Factor

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	

Gas-North Copy

	-		*******	***** ELECTRIC	` **************	*****	*******	****** GAS NOR	TH ********	******	****** OR	EGON GAS ******	******
Ref/Ba	asis Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Tota
	389XXX Land & Land Rights												
99													
99													
99													
8	GD-AA												
o 7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	390XXX Structures & Improvements												
99													
99	GD-WA / ID / AN												
99	GD-WA/ID/AN GD-OR/AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
9	TOTAL ACCOUNT												
	TOTAL ACCOUNT												
	391XXX Office Furniture & Equipme												
99													
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	-												
	392XXX Transportation Equipment												
99 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												
	-												

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	

Gas-North Copy

-				******	***** ELECTRIC	` ***************	*****	*******	***** GAS NOR	TH ********	******	****** OR	EGON GAS *****	******
Ref/Bas	sis 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	393000	Stores Equipment 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		Tools, Shop, & Garage Equi 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	394100	Electric Charging Stations 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	395000	Laboratory Equipment 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:
COMMON GENERAL PLANT	C-GPL-12/
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Rasis	

Gas-North Copy

		, , , , , , , , , , , , , , , , , , , ,	**************************************	**************************************	***************** OREGON GAS **************
Ref/Basis	Accoun	nt Description			
	396XXX	X Power Operated Equipment			
99	000/0/0	ED-WA / ID / AN			
99		GD-WA / ID / AN			
99		GD-OR / AS			
8		GD-AA			
7		CD-AA			
9		CD-WA / ID / AN			
9		TOTAL ACCOUNT			
		TOTAL ACCOUNT			
	0071///	V. Ossanski se Englandsk			
00	39/ XX/	X 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			
		TOTAL ACCOUNT			
	398000	O 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			
		TOTAL ACCOUNT			
		TOTAL GENERAL PLANT			
ALLOCA					
G-ALL	7	Elec/Gas North/Oregon 4-Fac			
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 INTANGIBLE PLANT
For Twelve Months Ended November 30, 2022
Average of Monthly Averages Basis

Report ID:
C-IPL-12A

C-IPL-12A

AVISTA UTILITIES

Gas-North Copy

				*******		*******	*****	******	*** GAS NORTH	**********	******	****** OF	REGON GAS*****	******
ef/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	202000	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												
		TOTAL ACCOUNT												
	303100	Misc Intangible PlantM												
99		ED-WA / IĎ / 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 ACCOUNT												
	30310X	Misc Intangible PlantTe												
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												
	303110	Misc Intangible PlantP												
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												
	202115	Misc Intangible PlantP												
99	303113	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												

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	

Gas-North Copy

Average or i	vioriting 7 to	vorageo Baolo	**************************************	**************************************	**************************************
Ref/Basis	Account	Description			
	303120	Misc Intangible PlantSoftw			
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			
O		TOTAL ACCOUNT			
		TOTAL ACCOUNT			
	202424	Mice Intercible Dient AMI C			
00	303121	Misc Intangible PlantAMI S ED-WA / ID / AN			
99					
99		GD-WA / ID / AN			
99		GD-OR / AS			
8		GD-AA			
7		CD-AA			
9		CD-WA / ID / AN			
		TOTAL ACCOUNT			
	30313X	Misc Intangible PlantTerm			
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			
		TOTAL 3			
ALLOCATIO	N RATIO	S·			
G-ALL	7	Elec/Gas North/Oregon 4-F			
G-ALL	8	Gas North/Oregon 4-Factor			
G-ALL	9	Elec/Gas North 4-Factor			
G-ALL G-ALL	99	Not Allocated			
O-ALL	33	NOT Allocated			
				· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages Basis	

Gas-North Copy

	Ref/Basis	Account Description	Total	Electric	Gas North (Oregon Gas
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ADFIT - Common Plant (For Report APL)

282900 CD-AA

282900 GD-AA

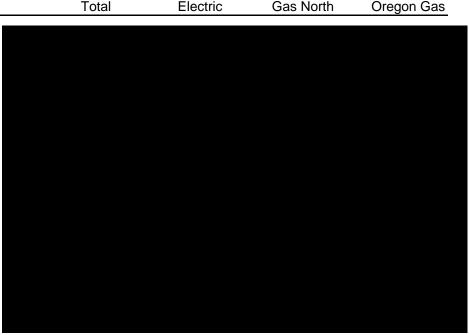
282900 CD-WA/ID/AN

282919 CD-AA 283750 CD-AA 7

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-ALI	99	Not Allocated



	TS OF OPERATIONS ON WORKING CAPITAL	Report ID: C-WKC-12A		A۱	ISTA UTILITIES					
For Twe	elve Months Ended November 30, 20		Gas-North Copy							
Average	e of Monthly Averages Basis				*****		l	L		
Def/Desi	Ref/BasisAccount Description			1 O I EIVI		Tatal	***** ELECTRIC *****	***** GAS NORT		*GAS SOUTH*
Rei/Basi	s Account Description		Washington	Idaho	Oregon	rotai	Washington Ida	aho Washington	ldaho	Oregon
1	151120 Fuel Stock Coal-Colstrip									
1	151210 Fuel Stock Hog Ffuel-KFG	SS								
7/4	154100 Plant Materials & Oper Su	ipplies								
1	154300 Plant Materials & Oper Su	ipplies - CS2								
1	154400 Plant Materials & Oper Su	ipplies - Colst								
7/4	154500 Supply Chain Receiving Ir	nventory								
7/4	154550 Supply Chain Average Co	st Variance								
7/4	154560 Supply Chain Invoice Price	e Variance								
99	163998 Common Working Capital	1								
99	163999 Investor-Supplied Working	g Capital								
	TOTAL									
	ALLOCATION RATIOS:									
	7/4 Jur Rollup/Jur	risdictional 4-								
	99 Not Allocated									