

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
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)	45,594,220	32,455,409	13,138,811
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>45,594,220</u>	<u>32,455,409</u>	<u>13,138,811</u>
G-APL	Gas Net Adjusted Rate Base	<u>748,305,751</u>	<u>536,979,702</u>	<u>211,326,049</u>
	RATE OF RETURN	<u>6.093%</u>	<u>6.044%</u>	<u>6.217%</u>

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	01-01-2019 thru 12-31-2021	100.000%	68.450%	31.550%
2	Input	Number of Customers Percent	11-01-2022 thru 11-30-2022	269,679 100.000%	176,495 65.446%	93,184 34.554%
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2021 thru 11-30-2022	14,101,801 100.000%	10,090,479 71.555%	4,011,322 28.445%
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accounts 798 - 894		6,294,435	4,488,007	1,806,428
		Direct O & M Accounts 901 - 935		11,759,098	9,962,159	1,796,939
		Total		18,053,533	14,450,166	3,603,367
		Percentage		100.000%	80.041%	19.959%
		Direct Labor				
		Amount: Accounts 798 - 894		6,038,563	4,517,095	1,521,468
		Amount: Accounts 901 - 935		3,014,453	2,145,617	868,836
		Total		9,053,016	6,662,712	2,390,304
		Percentage		100.000%	73.597%	26.403%
		Total Number of Customers		266,537	175,074	91,463
		Percentage		100.000%	65.685%	34.315%
		Total Direct Plant		660,067,126	463,006,964	197,060,162
		Percentage		100.000%	70.145%	29.855%
4		Total Four Factor Allocators Percent		400.000%	289.467%	110.533%
				100.000%	72.367%	27.633%
6	Input	Actual Therms Purchased Percent	12-01-2021 thru 11-30-2022	313,510,736 100.000%	210,041,621 66.997%	103,469,115 33.003%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended November 30, 2022
Ending Balance Basis

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AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		90,055,012	75,398,647	9,840,778	4,815,587
	Direct O & M Accts 901 - 935		62,329,960	46,412,847	11,184,472	4,732,641
	Direct O & M Accts 901 - 905 Utility 9 Only		4,438,570	3,135,525	1,303,045	XXXXXX
	Adjustments		0			
	Total		156,823,542	124,947,019	22,328,295	9,548,228
	Percentage		100.000%	79.673%	14.238%	6.089%
	Direct Labor Accts 500 - 894		61,174,654	47,158,546	9,829,201	4,186,907
	Direct Labor Accts 901 - 935		25,245,925	18,921,106	2,960,225	3,364,594
	Direct Labor Accts 901 - 905 Utility 9 Only		5,281,385	3,758,942	1,522,443	XXXXXX
	Total		91,701,964	69,838,594	14,311,869	7,551,501
	Percentage		100.000%	76.158%	15.607%	8.235%
	Number of Customers at		777,952	405,775	266,537	105,640
	Percentage		100.000%	52.160%	34.261%	13.579%
	Net Direct Plant		4,171,556,663	3,119,808,181	701,125,169	350,623,313
	Percentage		100.000%	74.788%	16.807%	8.405%
	Total Percentages		400.000%	282.779%	80.913%	36.308%
	Average (CD AA)		100.000%	70.695%	20.228%	9.077%

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	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		14,116,908	0	9,478,568	4,638,340
	Direct O & M Accts 901 - 935		15,640,037	0	10,989,779	4,650,258
	Direct O & M Accts 901 - 905 Utility 9 Only		1,303,045	0	1,303,045	XXXXXX
	Total		31,059,990	0	21,771,392	9,288,598
	Percentage		100.000%	0.000%	70.095%	29.905%
	Direct Labor Accts 580 - 894		9,708,675	0	6,808,489	2,900,186
	Direct Labor Accts 901 - 935		4,008,246	0	1,875,992	2,132,254
	Direct Labor Accts 901 - 905 Utility 9 Only		1,522,443	0	1,522,443	XXXXXX
	Total		15,239,364	0	10,206,924	5,032,440
	Percentage		100.000%	0.000%	66.977%	33.023%
	Number of Customers at		372,177	0	266,537	105,640
	Percentage		100.000%	0.000%	71.616%	28.384%
	Net Direct Plant		1,034,813,184	0	685,618,721	349,194,463
	Percentage		100.000%	0.000%	66.255%	33.745%
	Total Percentages		400.000%	0.000%	274.943%	125.057%
	Average (GD AA)		100.000%	0.000%	68.736%	31.264%

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2022

Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor	01-01-2021 thru 12-31-2021				
	Direct O & M Accts 580 - 894		85,248,538	75,398,647	9,849,891	0
	Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
	Adjustments		0	0	0	0
	Total		142,841,884	121,811,494	21,030,390	0
	Percentage		100.000%	85.277%	14.723%	0.000%
	Direct Labor Accts 580 - 894		56,931,970	47,158,546	9,773,424	0
	Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
	Total		79,323,635	66,079,652	13,243,983	0
	Percentage		100.000%	83.304%	16.696%	0.000%
	Number of Customers at		672,312	405,775	266,537	0
	Percentage		100.000%	60.355%	39.645%	0.000%
	Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
	Percentage		100.000%	81.777%	18.223%	0.000%
	Total Percentages		400.000%	310.713%	89.287%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021	System 274,289,163 100.000%	Washington 184,035,999 67.096%	Idaho 90,253,164 32.904%	
11	Book Depreciation Percent	12-01-2021 thru 11-30-2022	29,722,018 100.000%	21,179,276 71.258%	8,542,742 28.742%	
12	Net Gas Plant (before ADFIT) Percent	11-01-2022 thru 11-30-2022	818,460,704 100.000%	583,225,490 71.259%	235,235,214 28.741%	
13	G-PLT Net Gas General Plant Percent	11-01-2022 thru 11-30-2022	94,592,615 100.000%	75,634,608 79.958%	18,958,007 20.042%	
14	Net Allocated Schedule M's Percent	12-01-2021 thru 11-30-2022	-43,205,429 100.000%	-30,658,293 70.959%	-12,547,136 29.041%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended November 30, 2022	
Ending Balance 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	184,887,526	0	184,887,526	129,913,166	0	129,913,166	54,974,360	0	54,974,360
99	4812XX Commercial - Firm & Interruptible	88,467,880	0	88,467,880	63,831,913	0	63,831,913	24,635,967	0	24,635,967
99	4813XX Industrial-Firm	3,371,996	0	3,371,996	2,041,149	0	2,041,149	1,330,847	0	1,330,847
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	452,546	0	452,546	417,472	0	417,472	35,074	0	35,074
99	499XXX Unbilled Revenue	8,490,546	0	8,490,546	6,144,051	0	6,144,051	2,346,495	0	2,346,495
TOTAL SALES TO ULTIMATE CUSTOMERS		285,670,494	0	285,670,494	202,347,751	0	202,347,751	83,322,743	0	83,322,743
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	86,775,705	0	86,775,705	57,707,523	0	57,707,523	29,068,182	0	29,068,182
4	488000 Miscellaneous Service Revenues	7,463	0	7,463	2,655	0	2,655	4,808	0	4,808
99	4893XX Transportation Revenues	5,752,100	0	5,752,100	5,204,978	0	5,204,978	547,122	0	547,122
99	493000 Rent from Gas Property	(2,209)	0	(2,209)	(1,893)	0	(1,893)	(316)	0	(316)
4	495XXX Other Gas Revenues	7,861,573	621,197	8,482,770	4,872,470	449,542	5,322,012	2,989,103	171,655	3,160,758
99	496100 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	496110 Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES		100,394,632	621,197	101,015,829	67,785,733	449,542	68,235,275	32,608,899	171,655	32,780,554
TOTAL GAS REVENUES		386,065,126	621,197	386,686,323	270,133,484	449,542	270,583,026	115,931,642	171,655	116,103,297
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	218,725,916	0	218,725,916	144,735,932	0	144,735,932	73,989,984	0	73,989,984
99	808XXX Net Natural Gas Storage Transactions	(8,874,257)	0	(8,874,257)	(5,554,928)	0	(5,554,928)	(3,319,329)	0	(3,319,329)
99	811000 Gas Used for Products Extraction	(840,285)	0	(840,285)	(558,410)	0	(558,410)	(281,875)	0	(281,875)
10	813000 Other Gas Expenses	178,573	950,098	1,128,671	178,573	637,478	816,051	0	312,620	312,620
99	813010 Gas Technology Institute (GTI) Expenses	129,781	0	129,781	89,721	0	89,721	40,060	0	40,060
TOTAL PRODUCTION EXPENSES		209,319,728	950,098	210,269,826	138,890,888	637,478	139,528,366	70,428,840	312,620	70,741,460
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	(5)	(5)	0	(3)	(3)	0	(2)	(2)
1	824000 Other Expenses	0	854,455	854,455	0	584,874	584,874	0	269,581	269,581
1	837000 Other Equipment	0	2,035,219	2,035,219	0	1,393,107	1,393,107	0	642,112	642,112
TOTAL UNDERGROUND STORAGE OPER EXP		0	2,889,669	2,889,669	0	1,977,978	1,977,978	0	911,691	911,691
G-DEPX	Depreciation Expense-Underground Storage	0	724,422	724,422	0	495,867	495,867	0	228,555	228,555
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	308,739	308,739	0	211,332	211,332	0	97,407	97,407
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA		0	1,033,161	1,033,161	0	707,199	707,199	0	325,962	325,962
TOTAL UNDERGROUND STORAGE EXPENSES		0	3,922,830	3,922,830	0	2,685,177	2,685,177	0	1,237,653	1,237,653

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
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	861,037	1,677,172	2,538,209	693,679	1,200,100	1,893,779	167,358	477,072	644,430
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,650,742	924,700	4,575,442	2,496,218	661,669	3,157,887	1,154,524	263,031	1,417,555
3	875000	Measuring & Reg Sta Exp-General	155,923	0	155,923	99,416	0	99,416	56,507	0	56,507
3	876000	Measuring & Reg Sta Exp-Industrial	5,550	0	5,550	5,015	0	5,015	535	0	535
3	877000	Measuring & Reg Sta Exp-City Gate	61,622	0	61,622	34,302	0	34,302	27,320	0	27,320
3	878000	Meter & House Regulator Expenses	725,752	80	725,832	459,430	57	459,487	266,322	23	266,345
3	879000	Customer Installation Expenses	1,757,371	95,638	1,853,009	1,107,307	68,434	1,175,741	650,064	27,204	677,268
3	880000	Other Expenses	1,784,691	486,020	2,270,711	1,483,111	347,772	1,830,883	301,580	138,248	439,828
3	881000	Rents	32	(2,931)	(2,899)	32	(2,097)	(2,065)	0	(834)	(834)
	MAINTENANCE										
3	885000	Supervision & Engineering	27,084	1,617	28,701	17,751	1,157	18,908	9,333	460	9,793
3	887000	Mains	1,261,890	0	1,261,890	954,029	0	954,029	307,861	0	307,861
3	889000	Measuring & Reg Sta Exp-General	254,448	26,676	281,124	203,398	19,088	222,486	51,050	7,588	58,638
3	890000	Measuring & Reg Sta Exp-Industrial	21,826	1,315	23,141	12,979	941	13,920	8,847	374	9,221
3	891000	Measuring & Reg Sta Exp-City Gate	167,519	9,067	176,586	94,864	6,488	101,352	72,655	2,579	75,234
3	892000	Services	1,796,760	0	1,796,760	1,390,470	0	1,390,470	406,290	0	406,290
3	893000	Meters & House Regulators	1,568,814	696,249	2,265,063	1,038,477	498,201	1,536,678	530,337	198,048	728,385
3	894000	Other Equipment	738	205,273	206,011	0	146,883	146,883	738	58,390	59,128
	TOTAL DISTRIBUTION OPERATING EXP		14,101,799	4,120,876	18,222,675	10,090,478	2,948,693	13,039,171	4,011,321	1,172,183	5,183,504
G-DEPX		Depreciation Expense-Distribution	22,456,201	57,432	22,513,633	15,618,626	38,478	15,657,104	6,837,575	18,954	6,856,529
G-OTX		Taxes Other Than FIT	20,783,183	0	20,783,183	17,620,208	0	17,620,208	3,162,975	0	3,162,975
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		43,239,384	57,432	43,296,816	33,238,834	38,478	33,277,312	10,000,550	18,954	10,019,504
	TOTAL DISTRIBUTION EXPENSES		57,341,183	4,178,308	61,519,491	43,329,312	2,987,171	46,316,483	14,011,871	1,191,137	15,203,008

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
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	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	88,661	88,661	0	58,025	58,025	0	30,636	30,636
2	902000	Meter Reading Expenses	370,915	103,143	474,058	273,025	67,503	340,528	97,890	35,640	133,530
2	903XXX	Customer Records & Collection Expenses	514,669	4,719,460	5,234,129	256,248	3,088,698	3,344,946	258,421	1,630,762	1,889,183
2	904000	Uncollectible Accounts	228,125	1	228,126	24,603	1	24,604	203,522	0	203,522
2	905000	Misc Customer Accounts	0	145,483	145,483	0	95,213	95,213	0	50,270	50,270
TOTAL CUSTOMER ACCOUNTS EXPENSES			1,113,709	5,056,748	6,170,457	553,876	3,309,440	3,863,316	559,833	1,747,308	2,307,141
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	12,939,016	91,050	13,030,066	10,907,685	59,589	10,967,274	2,031,331	31,461	2,062,792
2	909000	Advertising	91,970	323,771	415,741	64,619	211,895	276,514	27,351	111,876	139,227
2	910000	Misc Customer Service & Info Exp	0	85,736	85,736	0	56,111	56,111	0	29,625	29,625
TOTAL CUSTOMER SERVICE & INFO EXP			13,030,986	500,557	13,531,543	10,972,304	327,595	11,299,899	2,058,682	172,962	2,231,644
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	429	429	0	281	281	0	148	148
TOTAL SALES EXPENSES			0	429	429	0	281	281	0	148	148
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	164,938	9,608,363	9,773,301	127,340	6,953,284	7,080,624	37,598	2,655,079	2,692,677
4	921000	Office Supplies & Expenses	655	1,172,436	1,173,091	643	848,457	849,100	12	323,979	323,991
4	922000	Admin. Expenses Transferred - Credit	0	(16,817)	(16,817)	0	(12,170)	(12,170)	0	(4,647)	(4,647)
4	923000	Outside Services Employed	190,221	3,591,413	3,781,634	99,612	2,598,998	2,698,610	90,609	992,415	1,083,024
4	924000	Property Insurance Premium	0	549,781	549,781	0	397,860	397,860	0	151,921	151,921
4	925XXX	Injuries and Damages	19,313	1,638,034	1,657,347	14,577	1,185,396	1,199,973	4,736	452,638	457,374
4	926XXX	Employee Pensions and Benefits	2,069,801	4,990,703	7,060,504	1,534,021	3,611,622	5,145,643	535,780	1,379,081	1,914,861
4	928000	Regulatory Commission Expenses	676,888	234,990	911,878	504,500	170,055	674,555	172,388	64,935	237,323
4	930000	Miscellaneous General Expenses	29,681	1,451,879	1,481,560	22,394	1,050,681	1,073,075	7,287	401,198	408,485
4	931000	Rents	0	129,359	129,359	0	93,613	93,613	0	35,746	35,746
4	935000	Maintenance of General Plant	774,931	3,168,526	3,943,457	670,340	2,292,967	2,963,307	104,591	875,559	980,150
TOTAL ADMIN & GEN OPERATING EXP			3,926,428	26,518,667	30,445,095	2,973,427	19,190,763	22,164,190	953,001	7,327,904	8,280,905

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
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
G-DEPX	Depreciation Expense-General Plant	1,734,658	4,749,304	6,483,962	1,589,376	3,436,930	5,026,306	145,282	1,312,374	1,457,656
G-AMTX	Amortization Expense - General Plant - 303000	39,657	86,085	125,742	24,862	62,297	87,159	14,795	23,788	38,583
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	828,846	8,875,413	9,704,259	828,846	6,422,870	7,251,716	0	2,452,543	2,452,543
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306	Regulatory Debit - AMI Amortization	938,767	0	938,767	938,767	0	938,767	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti	357,405	0	357,405	357,405	0	357,405	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	57,370	236,012	293,382	45,822	168,180	214,002	11,548	67,832	79,380
99 407314	Regulatory Debit - FISERVE Amortization	387,100	0	387,100	228,766	0	228,766	158,334	0	158,334
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407381	Voluntary RNG Revenue Offset	28,308	0	28,308	27,216	0	27,216	1,092	0	1,092
99 407407	Reg. Credits-Amortization Depreciation Benefit	(765,438)	0	(765,438)	0	0	0	(765,438)	0	(765,438)
99 407419	Amortization AFUDC Equity Tax Credit	(835,661)	0	(835,661)	(440,042)	0	(440,042)	(395,619)	0	(395,619)
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407447	Regulatory Deferral - COVID-19	294,818	0	294,818	294,818	0	294,818	0	0	0
G-OTX	Taxes Other Than FIT--A&G	606,595	1,167,104	1,773,699	442,610	844,598	1,287,208	163,985	322,506	486,491
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	5,807,068	15,113,918	20,920,986	6,473,089	10,934,875	17,407,964	(666,021)	4,179,043	3,513,022
	TOTAL ADMIN & GENERAL EXPENSES	9,733,496	41,632,585	51,366,081	9,446,516	30,125,638	39,572,154	286,980	11,506,947	11,793,927
	TOTAL EXPENSES BEFORE FIT	290,539,102	56,241,555	346,780,657	203,192,896	40,072,780	243,265,676	87,346,206	16,168,775	103,514,981
	NET OPERATING INCOME (LOSS) BEFORE FIT			39,905,666			27,317,350			12,588,316
G-FIT	FEDERAL INCOME TAX			(1,896,068)			(1,286,493)			(609,575)
G-FIT	DEFERRED FEDERAL INCOME TAX			(3,792,486)			(3,851,566)			59,080
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			45,594,220			32,455,409			13,138,811

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL 2	Number of Customers	100.000%	65.446%	34.554%
G-ALL 3	Direct Distribution Operating Expense	100.000%	71.555%	28.445%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL 10	Actual Annual Throughput	100.000%	67.096%	32.904%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended 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	225,642	542,918	768,560	225,642	392,893	618,535	0	150,025	150,025
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,729,094	0	3,729,094	1,895,906	0	1,895,906
4	495100	Entitlement Penalties	0	78,279	78,279	0	56,648	56,648	0	21,631	21,631
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	756,155	0	756,155	756,155	0	756,155	0	0	0
4	495328	Residential Decoupling Deferral	1,184,024	0	1,184,024	1,030,199	0	1,030,199	153,825	0	153,825
4	495329	Amortization Res Decoupling Deferral	(1,581,286)	0	(1,581,286)	(1,995,826)	0	(1,995,826)	414,540	0	414,540
4	495338	Non-Res Decoupling Deferred Rev	2,284,366	0	2,284,366	1,862,534	0	1,862,534	421,832	0	421,832
4	495339	Amortization Non-Res Decoupling	(632,329)	0	(632,329)	(735,328)	0	(735,328)	102,999	0	102,999
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	7,861,572	621,197	8,482,769	4,872,470	449,541	5,322,011	2,989,102	171,656	3,160,758

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended 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	224,752,257	0	224,752,257	149,596,506	0	149,596,506	75,155,751	0	75,155,751
1	804001	Pipeline Demand Costs	27,708,230	0	27,708,230	18,935,779	0	18,935,779	8,772,451	0	8,772,451
1	804002	Transport Variable Charges	324,289	0	324,289	221,637	0	221,637	102,652	0	102,652
6	804010	Gas Costs - Fixed Hedge	(8,666)	0	(8,666)	(10,545)	0	(10,545)	1,879	0	1,879
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	497,187	0	497,187	330,110	0	330,110	167,077	0	167,077
6	804018	Merchandise Processing Fee	155,251	0	155,251	102,677	0	102,677	52,574	0	52,574
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(28,666,756)	0	(28,666,756)	(18,972,526)	0	(18,972,526)	(9,694,230)	0	(9,694,230)
6	804700	Gas Costs - Offsystem Bookout	1,520,913	0	1,520,913	1,004,835	0	1,004,835	516,078	0	516,078
6	804711	Gas Costs - Offsystem Bookout Offset	(1,520,913)	0	(1,520,913)	(1,004,835)	0	(1,004,835)	(516,078)	0	(516,078)
6	804730	Gas Costs - Intracompany LDC Gas	5,582,131	0	5,582,131	3,695,997	0	3,695,997	1,886,134	0	1,886,134
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	9,675,596	0	9,675,596	6,533,389	0	6,533,389	3,142,207	0	3,142,207
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(21,293,603)	0	(21,293,603)	(15,697,092)	0	(15,697,092)	(5,596,511)	0	(5,596,511)
		TOTAL PURCHASED GAS COSTS	218,725,916	0	218,725,916	144,735,932	0	144,735,932	73,989,984	0	73,989,984

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	66.997%	33.003%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended 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	121,822	91,050	212,872	71,546	59,589	131,135	50,276	31,461	81,737
99	908600	Public Purpose Tariff Rider Expense Offset	11,700,730	0	11,700,730	10,023,471	0	10,023,471	1,677,259	0	1,677,259
99	908610	Limited Income Tax Refund Program	127,185	0	127,185	127,185	0	127,185	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	989,279	0	989,279	685,483	0	685,483	303,796	0	303,796
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			12,939,016	91,050	13,030,066	10,907,685	59,589	10,967,274	2,031,331	31,461	2,062,792

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.446%	34.554%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.79%	54.79%
2	Cost of Debt		4.664%	4.668%
	Total Cost of Debt		2.555%	2.558%
	Total Weighted Cost		2.555%	2.558%
G-APL	Net Rate Base	748,305,751	536,979,702	211,326,049
	Interest Deduction for FIT Calculation	19,125,551	13,719,831	5,405,720
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	386,686,323	270,583,026	116,103,297
G-OPS	Operating & Maintenance Expense	281,529,694	191,873,201	89,656,493
G-OPS	Book Deprec/Amort and Reg Amortizations	42,385,342	32,273,727	10,111,615
G-OTX	Taxes Other than FIT	22,865,621	19,118,748	3,746,873
	Net Operating Income Before FIT	39,905,666	27,317,350	12,588,316
G-INT	Less: Interest Expense	19,125,551	13,719,831	5,405,720
G-OTX	Less: Idaho ITC Deferral & Amortization	(10)	0	(10)
G-SCM	Schedule M Adjustments	(29,808,999)	(19,723,677)	(10,085,322)
	Taxable Net Operating Income	(9,028,894)	(6,126,158)	(2,902,736)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,896,068)	(1,286,493)	(609,575)
G-DTE	Deferred FIT	4,050,883	2,929,387	1,121,496
G-DTE	Customer Tax Credit Amortization	(7,843,369)	(6,780,953)	(1,062,416)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(5,688,554)	(5,138,059)	(550,495)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	25,059,362	14,492,656	39,552,018	18,061,711	10,456,441	28,518,152	6,997,651	4,036,215	11,033,866
12	997001	Contributions In Aid of Construction	0	1,750,598	1,750,598	0	1,247,459	1,247,459	0	503,139	503,139
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	404,096	404,096	0	287,955	287,955	0	116,141	116,141
99	997010	Deferred Gas Credit and Refunds	(11,618,007)	0	(11,618,007)	(9,163,703)	0	(9,163,703)	(2,454,304)	0	(2,454,304)
12	997016	Redemption Expense Amortization	0	49,365	49,365	0	35,177	35,177	0	14,188	14,188
99	997018	DSM Tariff Rider	(1,671,692)	0	(1,671,692)	(1,146,781)	0	(1,146,781)	(524,911)	0	(524,911)
12	997020	FAS87 Current Pension Accrual	0	(504,058)	(504,058)	0	(359,187)	(359,187)	0	(144,871)	(144,871)
12	997027	Customer Uncollectibles	138,513	(947,619)	(809,106)	(96,988)	(675,264)	(772,252)	235,501	(272,355)	(36,854)
99	997031	Decoupling Mechanism	(2,010,930)	0	(2,010,930)	(917,734)	0	(917,734)	(1,093,196)	0	(1,093,196)
12	997032	Interest Rate Swaps	0	(2,269,515)	(2,269,515)	0	(1,617,234)	(1,617,234)	0	(652,281)	(652,281)
12	997035	Leases	0	19,253	19,253	0	13,933	13,933	0	5,320	5,320
12	997048	AFUDC	0	(518,316)	(518,316)	0	(369,347)	(369,347)	0	(148,969)	(148,969)
12	997049	Tax Depreciation	0	(38,728,231)	(38,728,231)	0	(27,597,350)	(27,597,350)	0	(11,130,881)	(11,130,881)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	989,279	0	989,279	685,483	0	685,483	303,796	0	303,796
12	997080	Book Transportation Depreciation	0	4,158,391	4,158,391	0	2,963,228	2,963,228	0	1,195,163	1,195,163
12	997081	Deferred Compensation	0	(11,670)	(11,670)	0	(8,316)	(8,316)	0	(3,354)	(3,354)
4	997082	Meal Disallowances	0	11,856	11,856	0	8,580	8,580	0	3,276	3,276
12	997083	Paid Time Off	0	233,813	233,813	0	166,613	166,613	0	67,200	67,200
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(8,400,000)	(8,400,000)	0	(5,985,756)	(5,985,756)	0	(2,414,244)	(2,414,244)
99	997105	WA Nat Gas Line Extension	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99	997107	MDM System	1,296,172	0	1,296,172	1,296,172	0	1,296,172	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	387,100	165,477	552,577	228,766	117,917	346,683	158,334	47,560	205,894
12	997111	Capitalized Transportation	0	(67,034)	(67,034)	0	(47,768)	(47,768)	0	(19,266)	(19,266)
12	997114	AFUDC Debt CWIP	0	116,259	116,259	0	82,845	82,845	0	33,414	33,414
12	997115	AFUDC Equity DFIR Deferral	(835,661)	0	(835,661)	(440,042)	0	(440,042)	(395,619)	0	(395,619)
12	997118	Depreciation Study Deferral	(765,438)	0	(765,438)	0	0	0	(765,438)	0	(765,438)
12	997119	AFUDC Tax CPI	0	397,394	397,394	0	283,179	283,179	0	114,215	114,215
12	997120	Transportation Tax Disallowance	0	25,281	25,281	0	18,015	18,015	0	7,266	7,266
12	997125	COVID-19	293,088	0	293,088	293,088	0	293,088	0	0	0
12	997126	Prepaid Expenses	0	(8,904)	(8,904)	0	(6,345)	(6,345)	0	(2,559)	(2,559)
12	997127	CARES Act SS Deferral	0	(840,258)	(840,258)	0	(598,759)	(598,759)	0	(241,499)	(241,499)
12	997128	Meters Expensed	0	(6,809,262)	(6,809,262)	0	(4,852,212)	(4,852,212)	0	(1,957,050)	(1,957,050)
12	997129	Mixed Service Costs (IDD#5)	0	(5,925,000)	(5,925,000)	0	(4,222,096)	(4,222,096)	0	(1,702,904)	(1,702,904)
		TOTAL SCHEDULE M ADJUSTMENTS	13,396,429	(43,205,428)	(29,808,999)	10,934,615	(30,658,292)	(19,723,677)	2,461,814	(12,547,136)	(10,085,322)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.446%	34.554%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	66.997%	33.003%
G-ALL	11	Book Depreciation	100.000%	71.258%	28.742%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.259%	28.741%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	2,291,038	1,632,571	658,467
99	410100	Deferred Federal Income Tax Exp	3,216,033	2,227,236	988,797
		SUBTOTAL	5,507,071	3,859,807	1,647,264
12	411100	Deferred Federal Income Tax Expense - Allocated	(1,920,197)	(1,368,277)	(551,920)
99	411100	Deferred Federal Income Tax Exp	(1,205,381)	(730,716)	(474,665)
		SUBTOTAL	(3,125,578)	(2,098,993)	(1,026,585)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,669,390	1,168,573	500,817
		SUBTOTAL	1,669,390	1,168,573	500,817
		Total Deferred Federal Income Tax Expense	4,050,883	2,929,387	1,121,496
99	411193	Customer Tax Credit Amortization	(7,843,369)	(6,780,953)	(1,062,416)
		SUBTOTAL	(7,843,369)	(6,780,953)	(1,062,416)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.259%	28.741%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended 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	0	308,739	308,739	0	211,332	211,332	0	97,407	97,407
		TOTAL UNDERGROUND STORAGE TAX	0	308,739	308,739	0	211,332	211,332	0	97,407	97,407
		DISTRIBUTION									
99	408110	State Excise Tax	7,618,719	0	7,618,719	7,618,719	0	7,618,719	0	0	0
99	408120	Municipal Occupation & License Tax	7,872,339	0	7,872,339	6,484,435	0	6,484,435	1,387,904	0	1,387,904
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	5,304,916	0	5,304,916	3,516,907	0	3,516,907	1,788,009	0	1,788,009
99	409100	State Income Tax	(12,781)	0	(12,781)	147	0	147	(12,928)	0	(12,928)
99	411410	State Income Tax-ITC Deferred	5,067	0	5,067	0	0	0	5,067	0	5,067
99	411420	State Income Tax-ITC Amortization	(5,077)	0	(5,077)	0	0	0	(5,077)	0	(5,077)
		TOTAL DISTRIBUTION TAX	20,783,183	0	20,783,183	17,620,208	0	17,620,208	3,162,975	0	3,162,975
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	606,595	1,167,104	1,773,699	442,610	844,598	1,287,208	163,985	322,506	486,491
		TOTAL A&G TAX	606,595	1,167,104	1,773,699	442,610	844,598	1,287,208	163,985	322,506	486,491
		TOTAL TAXES OTHER THAN FIT	21,389,778	1,475,843	22,865,621	18,062,818	1,055,930	19,118,748	3,326,960	419,913	3,746,873

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
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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)	1,794,111	1,302,004	3,096,115	1,022,594	942,221	1,964,815	771,517	359,783	1,131,300
4	3031XX	Misc Intangible IT Plant (3031XX)	4,185,401	57,763,444	61,948,845	4,185,401	41,801,671	45,987,072	0	15,961,773	15,961,773
TOTAL INTANGIBLE PLANT			5,979,512	59,065,448	65,044,960	5,207,995	42,743,892	47,951,887	771,517	16,321,556	17,093,073
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	916,209	916,209	0	375,794	375,794
1	351XXX	Structures & Improvements	0	2,809,616	2,809,616	0	1,923,182	1,923,182	0	886,434	886,434
1	352XXX	Wells	0	23,430,755	23,430,755	0	16,038,352	16,038,352	0	7,392,403	7,392,403
1	353000	Lines	0	2,058,789	2,058,789	0	1,409,241	1,409,241	0	649,548	649,548
1	354000	Compressor Station Equipment	0	15,325,383	15,325,383	0	10,490,225	10,490,225	0	4,835,158	4,835,158
1	355000	Measuring & Regulating Equipment	0	1,933,984	1,933,984	0	1,323,812	1,323,812	0	610,172	610,172
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	2,947,857	2,947,857	0	2,017,808	2,017,808	0	930,049	930,049
TOTAL UNDERGROUND STORAGE PLANT			0	50,343,530	50,343,530	0	34,491,979	34,491,979	0	15,851,551	15,851,551
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	689,757	0	689,757	509,672	0	509,672	180,085	0	180,085
6	375000	Structures & Improvements	1,580,493	0	1,580,493	930,998	0	930,998	649,495	0	649,495
6	376000	Mains	472,480,132	2,518,937	474,999,069	321,356,518	1,687,612	323,044,130	151,123,614	831,325	151,954,939
6	378000	Measuring & Reg Station Equip-General	7,446,966	0	7,446,966	4,768,698	0	4,768,698	2,678,268	0	2,678,268
6	379000	Measuring & Reg Station Equip-City Gate	6,807,074	0	6,807,074	1,938,065	0	1,938,065	4,869,009	0	4,869,009
6	380000	Services	338,670,418	0	338,670,418	232,580,087	0	232,580,087	106,090,331	0	106,090,331
6	381XXX	Meters	116,493,198	0	116,493,198	84,230,377	0	84,230,377	32,262,821	0	32,262,821
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	4,066,276	0	4,066,276	3,007,802	0	3,007,802	1,058,474	0	1,058,474
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			948,322,909	2,518,937	950,841,846	649,386,142	1,687,612	651,073,754	298,936,767	831,325	299,768,092
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,364,984	2,559,835	5,924,819	3,267,387	1,852,476	5,119,863	97,597	707,359	804,956
4	390XXX	Structures & Improvements	29,509,543	28,800,927	58,310,470	27,768,726	20,842,367	48,611,093	1,740,817	7,958,560	9,699,377
4	391XXX	Office Furniture & Equipment	1,447,553	14,380,765	15,828,318	1,445,347	10,406,928	11,852,275	2,206	3,973,837	3,976,043
4	392XXX	Transportation Equipment	14,264,479	5,166,434	19,430,913	10,461,095	3,738,793	14,199,888	3,803,384	1,427,641	5,231,025
4	393000	Stores Equipment	389,019	1,060,146	1,449,165	332,287	767,196	1,099,483	56,732	292,950	349,682
4	394000	Tools, Shop & Garage Equipment	3,356,193	7,867,623	11,223,816	2,711,535	5,693,563	8,405,098	644,658	2,174,060	2,818,718
4	395XXX	Laboratory Equipment	106,253	556,115	662,368	106,253	402,444	508,697	0	153,671	153,671
4	396XXX	Power Operated Equipment	3,470,110	1,068,654	4,538,764	2,581,299	773,353	3,354,652	888,811	295,301	1,184,112
4	397XXX	Communications Equipment	4,552,610	19,572,392	24,125,002	3,434,165	14,163,953	17,598,118	1,118,445	5,408,439	6,526,884
4	398000	Miscellaneous Equipment	1,914	172,389	174,303	0	124,753	124,753	1,914	47,636	49,550
TOTAL GENERAL PLANT			60,462,658	81,205,280	141,667,938	52,108,094	58,765,826	110,873,920	8,354,564	22,439,454	30,794,018

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
		TOTAL PLANT IN SERVICE	1,014,765,079	193,133,195	1,207,898,274	706,702,231	137,689,309	844,391,540	308,062,848	55,443,886	363,506,734
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,146,646)	(19,146,646)	0	(13,105,879)	(13,105,879)	0	(6,040,767)	(6,040,767)
G-ADEP		Distribution Plant	(286,691,423)	(2,018,717)	(288,710,140)	(185,586,456)	(1,352,480)	(186,938,936)	(101,104,967)	(666,237)	(101,771,204)
G-ADEP		General Plant	(19,297,588)	(27,777,735)	(47,075,323)	(15,137,398)	(20,101,914)	(35,239,312)	(4,160,190)	(7,675,821)	(11,836,011)
		TOTAL ACCUMULATED DEPRECIATION	(305,989,011)	(48,943,098)	(354,932,109)	(200,723,854)	(34,560,273)	(235,284,127)	(105,265,157)	(14,382,825)	(119,647,982)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(472,345)	(1,043,924)	(1,516,269)	(313,529)	(755,457)	(1,068,986)	(158,816)	(288,467)	(447,283)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,400,468)	(29,588,725)	(32,989,193)	(3,400,468)	(21,412,472)	(24,812,940)	0	(8,176,253)	(8,176,253)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(3,872,813)	(30,632,649)	(34,505,462)	(3,713,997)	(22,167,929)	(25,881,926)	(158,816)	(8,464,720)	(8,623,536)
		TOTAL ACCUMULATED DEPR/AMORT	(309,861,824)	(79,575,747)	(389,437,571)	(204,437,851)	(56,728,202)	(261,166,053)	(105,423,973)	(22,847,545)	(128,271,518)
		NET GAS UTILITY PLANT before DFIT	704,903,255	113,557,448	818,460,703	502,264,380	80,961,107	583,225,487	202,638,875	32,596,341	235,235,216
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,320,402)	(103,320,402)	0	(73,625,085)	(73,625,085)	0	(29,695,317)	(29,695,317)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,072,968)	(15,072,968)	0	(10,905,865)	(10,905,865)	0	(4,167,103)	(4,167,103)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(902,936)	(902,936)	0	(653,428)	(653,428)	0	(249,508)	(249,508)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	94,676	94,676	0	68,514	68,514	0	26,162	26,162
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(271,227)	(271,227)	0	(193,274)	(193,274)	0	(77,953)	(77,953)
		TOTAL ACCUMULATED DFIT	0	(119,472,857)	(119,472,857)	0	(85,309,138)	(85,309,138)	0	(34,163,719)	(34,163,719)
		NET GAS UTILITY PLANT	704,903,255	(5,915,409)	698,987,846	502,264,380	(4,348,031)	497,916,349	202,638,875	(1,567,378)	201,071,497

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	66.997%	33.003%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.259%	28.741%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
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
G-PLT	NET GAS PLANT IN SERVICE	704,903,255	(5,915,409)	698,987,846	502,264,380	(4,348,031)	497,916,349	202,638,875	(1,567,378)	201,071,497
	OTHER ADJUSTMENTS:									
4	108121 AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332 Regulatory Asset - AFUDC	1,434,395	2,044,200	3,478,595	930,375	1,479,326	2,409,701	504,020	564,874	1,068,894
4	182318 Accumulated Amortization - AFUDC	(283,316)	(809,807)	(1,093,123)	(208,597)	(586,041)	(794,638)	(74,719)	(223,766)	(298,485)
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,922,913	3,922,913	0	1,808,151	1,808,151
1	164100 Gas Inventory--Jackson Prairie	0	30,275,978	30,275,978	0	20,723,907	20,723,907	0	9,552,071	9,552,071
1	164115 Gas Inventory--Clay Basin	0	0	0	0	0	0	0	0	0
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,422,379	0	3,422,379	3,422,379	0	3,422,379	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	8,129,946	0	8,129,946	8,129,946	0	8,129,946	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(1,563,500)	0	(1,563,500)	(1,563,500)	0	(1,563,500)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(31,402,873)	0	(31,402,873)	(20,147,964)	0	(20,147,964)	(11,254,909)	0	(11,254,909)
99	190393 ADFIT-Customer Tax Credit	6,594,603	0	6,594,603	4,231,072	0	4,231,072	2,363,531	0	2,363,531
99	235199 Customer Deposits	(2,082)	0	(2,082)	(2,082)	0	(2,082)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302 WA Excess Nat Gas Line Extension	4,506,272	0	4,506,272	4,506,272	0	4,506,272	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(946,317)	0	(946,317)	(946,317)	0	(946,317)	0	0	0
C-WKC	Working Capital	22,186,963	0	22,186,963	15,171,664	0	15,171,664	7,015,299	0	7,015,299
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	12,076,470	37,241,435	49,317,905	13,523,248	25,540,105	39,063,353	(1,446,778)	11,701,330	10,254,552
	NET RATE BASE	716,979,725	31,326,026	748,305,751	515,787,628	21,192,074	536,979,702	201,192,097	10,133,952	211,326,049

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	3,412,071	3,412,071												
Steam (ED-ID)	4,312,653	4,312,653												
Steam (ED-WA)	11,754,788	11,754,788												
Hydro (ED-AN)	15,756,849	15,756,849												
Other (ED-AN)	10,978,707	10,978,707												
Total Electric Production	46,215,068	46,215,068												
Electric Transmission														
ED-AN	18,878,306	18,878,306												
ED-ID	275,047	275,047												
ED-WA	518,941	518,941												
Total Electric Transmission	19,672,294	19,672,294												
Electric Distribution														
ED-AN	85,367	85,367												
ED-ID	19,341,588	19,341,588												
ED-WA	36,965,980	36,965,980												
Total Electric Distribution	56,392,935	56,392,935												
Gas Underground Storage														
1 GD-AN	724,422		724,422			724,422	724,422		495,867	495,867		228,555	228,555	
GD-OR	125,634			125,634										
Total Gas Underground Storage	850,056		724,422	125,634		724,422	724,422		495,867	495,867		228,555	228,555	
Gas Distribution														
6 GD-AN	57,432		57,432			57,432	57,432		38,478	38,478		18,954	18,954	
GD-ID	6,837,575		6,837,575			6,837,575	6,837,575				6,837,575		6,837,575	
GD-WA	15,618,626		15,618,626			15,618,626	15,618,626	15,618,626		15,618,626				
GD-OR	10,262,000			10,262,000										
Total Gas Distribution	32,775,633		22,513,633	10,262,000		22,456,201	22,513,633		38,478	15,657,104		6,837,575	6,856,529	
General Plant														
ED-AN	2,985,490	2,985,490												
ED-ID	510,965	510,965												
ED-WA	1,232,264	1,232,264												
7,4 CD-AA	21,328,409	15,078,119	4,314,310	1,935,980		4,314,310	4,314,310		3,122,137	3,122,137		1,192,173	1,192,173	
9,4 CD-AN	645,020	501,039	143,981			143,981	143,981		104,195	104,195		39,786	39,786	
9 CD-ID	475,889	369,661	106,228			106,228	106,228				106,228		106,228	
9 CD-WA	2,239,173	1,739,345	499,828			499,828	499,828	499,828		499,828				
8,4 GD-AA	377,482		259,466	118,016		259,466	259,466		187,768	187,768		71,698	71,698	
4 GD-AN	31,547		31,547			31,547	31,547		22,830	22,830		8,717	8,717	
GD-ID	39,054		39,054			39,054	39,054				39,054		39,054	
GD-WA	1,089,548		1,089,548			1,089,548	1,089,548	1,089,548		1,089,548				
GD-OR	208,831			208,831										
Total General Plant	31,163,672	22,416,883	6,483,962	2,262,827		1,734,658	4,749,304	6,483,962	1,589,376	3,436,930	5,026,306	145,282	1,312,374	1,457,656
Total Depreciation Expense	187,069,658	144,697,180	29,722,017	12,650,461		24,190,859	5,531,158	29,722,017	17,208,002	3,971,275	21,179,277	6,982,857	1,559,883	8,542,740

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		70.695%	20.228%	9.077%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor		0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor		77.679%	22.321%	0.000%	6 Actual Therms Purchased	66.997%	33.003%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	918,399	918,399											
Misc Intangible Plt (303000) ED-AN	259,280	259,280											
Total Production/Transmission	1,177,679	1,177,679											
Distribution													
Franchises (302000) ED-WA	108,173	108,173											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	114,039	114,039											
General Plant - 303000													
7,4 CD-AA	414,833	293,266	83,913	37,654		83,913	83,913		60,725	60,725		23,188	23,188
9,4 CD-AN	9,729	7,557	2,172			2,172	2,172		1,572	1,572		600	600
GD-ID	14,795		14,795		14,795	14,795	14,795				14,795		14,795
GD-WA	24,862		24,862		24,862	24,862	24,862	24,862		24,862			
GD-OR	8,065			8,065									
Total General Plant - 303000	472,284	300,823	125,742	45,719	39,657	86,085	125,742	24,862	62,297	87,159	14,795	23,788	38,583
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	43,442,218	30,711,476	8,787,492	3,943,250		8,787,492	8,787,492		6,359,244	6,359,244		2,428,248	2,428,248
9,4 CD-AN	121,030	94,014	27,016			27,016	27,016		19,551	19,551		7,465	7,465
9,4 CD-ID	0	0	0		0	0	0				0		0
9,4 CD-WA	3,713,135	2,884,289	828,846		828,846	828,846	828,846	828,846		828,846			0
ED-AN	5,933,567	5,933,567											
ED-ID	0	0											
ED-WA	969,824	969,824											
8,4 GD-AA	88,607		60,905	27,702		60,905	60,905		44,075	44,075		16,830	16,830
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	10,691			10,691									
Total Miscellaneous IT Intangible Plant - 3031XX	54,279,072	40,593,170	9,704,259	3,981,643	828,846	8,875,413	9,704,259	828,846	6,422,870	7,251,716	0	2,452,543	2,452,543
Gas Underground Storage													
1 GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	422,431	422,431											
GD-OR	0			0									
Total General Plant- 390200, 396200	422,431	422,431	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	56,465,505	42,608,142	9,830,001	4,027,362	868,503	8,961,498	9,830,001	853,708	6,485,167	7,338,875	14,795	2,476,331	2,491,126

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Rat	72.367%	27.633%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%			

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(77,642,591)	(77,642,591)												
Steam (ED-ID)	(95,409,166)	(95,409,166)												
Steam (ED-WA)	(185,091,044)	(185,091,044)												
Hydro (ED-AN)	(187,686,594)	(187,686,594)												
Other (ED-AN)	(168,648,537)	(168,648,537)												
Total Electric Production	(714,477,932)	(714,477,932)												
Electric Transmission														
ED-AN	(240,867,812)	(240,867,812)												
ED-ID	(10,575,791)	(10,575,791)												
ED-WA	(16,679,242)	(16,679,242)												
Total Electric Transmission	(268,122,845)	(268,122,845)												
Electric Distribution														
ED-AN	(488,475)	(488,475)												
ED-ID	(276,309,024)	(276,309,024)												
ED-WA	(455,278,213)	(455,278,213)												
Total Electric Distribution	(732,075,712)	(732,075,712)												
Gas Underground Storage														
1 GD-AN	(19,146,646)		(19,146,646)			(19,146,646)	(19,146,646)		(13,105,879)	(13,105,879)		(6,040,767)	(6,040,767)	
GD-OR	(1,632,634)			(1,632,634)										
Total Gas Underground Storage	(20,779,280)		(19,146,646)	(1,632,634)		(19,146,646)	(19,146,646)		(13,105,879)	(13,105,879)		(6,040,767)	(6,040,767)	
Gas Distribution														
6 GD-AN	(2,018,717)		(2,018,717)			(2,018,717)	(2,018,717)		(1,352,480)	(1,352,480)		(666,237)	(666,237)	
GD-ID	(101,104,967)		(101,104,967)			(101,104,967)	(101,104,967)				(101,104,967)		(101,104,967)	
GD-WA	(185,586,456)		(185,586,456)			(185,586,456)	(185,586,456)	(185,586,456)		(185,586,456)				
GD-OR	(139,605,251)			(139,605,251)										
Total Gas Distribution	(428,315,391)		(288,710,140)	(139,605,251)		(286,691,423)	(2,018,717)	(288,710,140)	(185,586,456)	(1,352,480)	(186,938,936)	(101,104,967)	(666,237)	(101,771,204)
General Plant														
ED-AN	(38,589,069)	(38,589,069)												
ED-ID	(13,641,675)	(13,641,675)												
ED-WA	(26,109,555)	(26,109,555)												
7.4 CD-AA	(99,816,909)	(70,565,564)	(20,190,964)	(9,060,381)		(20,190,964)	(20,190,964)		(14,611,595)	(14,611,595)		(5,579,369)	(5,579,369)	
9.4 CD-AN	(8,622,524)	(6,697,804)	(1,924,720)			(1,924,720)	(1,924,720)		(1,392,862)	(1,392,862)		(531,858)	(531,858)	
9 CD-ID	(7,529,427)	(5,848,708)	(1,680,719)			(1,680,719)	(1,680,719)				(1,680,719)		(1,680,719)	
9 CD-WA	(11,438,442)	(8,885,153)	(2,553,289)			(2,553,289)	(2,553,289)	(2,553,289)		(2,553,289)				
8.4 GD-AA	(2,441,049)		(1,677,879)	(763,170)		(1,677,879)	(1,677,879)		(1,214,231)	(1,214,231)		(463,648)	(463,648)	
4 GD-AN	(3,984,172)		(3,984,172)			(3,984,172)	(3,984,172)		(2,883,226)	(2,883,226)		(1,100,946)	(1,100,946)	
GD-ID	(2,479,471)		(2,479,471)			(2,479,471)	(2,479,471)				(2,479,471)		(2,479,471)	
GD-WA	(12,584,109)		(12,584,109)			(12,584,109)	(12,584,109)	(12,584,109)		(12,584,109)				
GD-OR	(5,694,486)			(5,694,486)										
Total General Plant	(232,930,888)	(170,337,528)	(47,075,323)	(15,518,037)		(19,297,588)	(27,777,735)	(47,075,323)	(15,137,398)	(20,101,914)	(35,239,312)	(4,160,190)	(7,675,821)	(11,836,011)
Total Accumulated Depreciation	(2,396,702,048)	(1,885,014,017)	(354,932,109)	(156,755,922)		(305,989,011)	(48,943,098)	(354,932,109)	(200,723,854)	(34,560,273)	(235,284,127)	(105,265,157)	(14,382,825)	(119,647,982)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		70.695%	20.228%	9.077%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor		0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor		77.679%	22.321%	0.000%	6 Actual Therms Purchased	66.997%	33.003%

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

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(15,575,221)	(15,575,221)											
Misc Intangible Plt (303000)	ED-AN	(2,797,584)	(2,797,584)											
Total Production/Transmission		(18,372,805)	(18,372,805)											
Distribution														
Franchises (302000)	ED-WA	(384,383)	(384,383)											
Misc Intangible Plt (303000)	ED-WA	(65,649)	(65,649)											
Total Distribution		(450,032)	(450,032)											
General Plant - 303000														
7,4	CD-AA	(5,001,219)	(3,535,612)	(1,011,646)	(453,961)		(1,011,646)	(1,011,646)		(732,098)	(732,098)		(279,548)	(279,548)
9,4	CD-AN	(144,602)	(112,324)	(32,278)			(32,278)	(32,278)		(23,359)	(23,359)		(8,919)	(8,919)
	GD-ID	(158,816)		(158,816)			(158,816)	(158,816)				(158,816)		(158,816)
	GD-WA	(313,529)		(313,529)			(313,529)	(313,529)	(313,529)		(313,529)			
	GD-OR	(128,329)			(128,329)									
Total General Plant - 303000		(5,746,495)	(3,647,936)	(1,516,269)	(582,290)	(472,345)	(1,043,924)	(1,516,269)	(313,529)	(755,457)	(1,068,986)	(158,816)	(288,467)	(447,283)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(145,012,398)	(102,516,513)	(29,333,110)	(13,162,775)		(29,333,110)	(29,333,110)		(21,227,491)	(21,227,491)		(8,105,619)	(8,105,619)
9,4	CD-AN	(383,254)	(297,704)	(85,550)			(85,550)	(85,550)		(61,910)	(61,910)		(23,640)	(23,640)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(15,233,705)	(11,833,237)	(3,400,468)		(3,400,468)	(3,400,468)	(3,400,468)	(3,400,468)		(3,400,468)		0	0
	ED-AN	(11,561,520)	(11,561,520)											
	ED-ID	0	0											
	ED-WA	(1,983,394)	(1,983,394)											
8,4	GD-AA	(247,418)		(170,065)	(77,353)		(170,065)	(170,065)		(123,071)	(123,071)		(46,994)	(46,994)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(10,691)			(10,691)									
Total Miscellaneous IT Intangible Plant - 30311		(174,432,380)	(128,192,368)	(32,989,193)	(13,250,819)	(3,400,468)	(29,588,725)	(32,989,193)	(3,400,468)	(21,412,472)	(24,812,940)	0	(8,176,253)	(8,176,253)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(1,124,603)	(1,124,603)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,124,603)	(1,124,603)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(200,126,315)	(151,787,744)	(34,505,462)	(13,833,109)	(3,872,813)	(30,632,649)	(34,505,462)	(3,713,997)	(22,167,929)	(25,881,926)	(158,816)	(8,464,720)	(8,623,536)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%			

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	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	3,071,017	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034	
9		CD-WA / ID / AN	1,982,358	683,345	339,627	516,884	1,539,856	196,370	97,597	148,535	442,502	0	0	0	
		TOTAL ACCOUNT	18,705,166	805,565	701,906	9,345,324	10,852,795	3,267,387	97,597	2,559,836	5,924,820	845,517	1,082,034	1,927,551	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,615,070	8,364,935	3,106,065	9,144,070	20,615,070	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0	
99		GD-OR / AS	4,283,635	0	0	0	0	0	0	0	0	4,283,635	0	4,283,635	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	130,483,663	0	0	92,245,426	92,245,426	0	0	26,394,235	26,394,235	0	11,844,002	11,844,002	
9		CD-WA / ID / AN	30,757,260	9,458,768	6,057,843	8,375,013	23,891,624	2,718,127	1,740,817	2,406,692	6,865,636	0	0	0	
		TOTAL ACCOUNT	211,190,228	17,823,703	9,163,908	109,764,509	136,752,120	27,768,727	1,740,817	28,800,927	58,310,471	4,283,635	11,844,002	16,127,637	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,897,837	836,023	7,798	2,054,016	2,897,837	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	170,667	0	0	0	0	0	0	117,310	117,310	0	53,357	53,357	
7		CD-AA	70,159,365	0	0	49,599,163	49,599,163	0	0	14,191,836	14,191,836	0	6,368,366	6,368,366	
9		CD-WA / ID / AN	5,761,350	4,218,401	7,675	249,225	4,475,301	1,212,224	2,206	71,619	1,286,049	0	0	0	
		TOTAL ACCOUNT	79,234,451	5,054,424	15,473	51,902,404	56,972,301	1,445,347	2,206	14,380,765	15,828,318	12,109	6,421,723	6,433,832	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	59,103,587	25,843,901	11,992,017	21,267,669	59,103,587	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,271,980	0	0	0	0	10,011,164	3,556,532	2,704,284	16,271,980	0	0	0	
99		GD-OR / AS	4,840,842	0	0	0	0	0	0	0	0	4,840,842	0	4,840,842	
8		GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385	
7		CD-AA	7,548,643	0	0	5,336,513	5,336,513	0	0	1,526,940	1,526,940	0	685,190	685,190	
9		CD-WA / ID / AN	7,011,875	1,565,707	859,019	3,021,958	5,446,684	449,931	246,853	868,407	1,565,191	0	0	0	
		TOTAL ACCOUNT	94,874,115	27,409,608	12,851,036	29,626,140	69,886,784	10,461,095	3,803,385	5,166,434	19,430,914	4,840,842	715,575	5,556,417	

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	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,484,632	382,559	197,421	3,680,373	4,260,353	109,934	56,732	1,057,613	1,224,279	0	0	0	
		TOTAL ACCOUNT	6,213,083	441,425	197,421	4,103,143	4,741,989	332,287	56,732	1,060,146	1,449,165	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,058,166	1,396,587	477,390	6,184,189	8,058,166	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,634,857	0	0	0	0	2,705,728	428,193	500,936	3,634,857	0	0	0	
99		GD-OR / AS	1,064,452	0	0	0	0	0	0	0	0	1,064,452	0	1,064,452	
8		GD-AA	5,755,898	0	0	0	0	0	0	3,956,374	3,956,374	0	1,799,524	1,799,524	
7		CD-AA	15,721,805	0	0	11,114,530	11,114,530	0	0	3,180,207	3,180,207	0	1,427,068	1,427,068	
9		CD-WA / ID / AN	2,026,608	20,210	753,273	800,745	1,574,228	5,808	216,465	230,107	452,380	0	0	0	
		TOTAL ACCOUNT	36,261,786	1,416,797	1,230,663	18,099,464	20,746,924	2,711,536	644,658	7,867,624	11,223,818	1,064,452	3,226,592	4,291,044	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,228,951	400,088	15,791	2,813,072	3,228,951	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,171,101	400,088	15,791	3,866,336	4,282,215	106,253	0	556,115	662,368	18,586	207,932	226,518	

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	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	28,073,570	13,121,313	8,291,584	6,660,673	28,073,570	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,105,582	0	0	0	0	2,508,958	776,035	820,589	4,105,582	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	34,213,175	13,373,055	8,684,032	7,525,518	29,582,605	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	46,668,582	13,083,186	6,572,247	27,013,149	46,668,582	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	898,357	0	0	0	0	601,790	290,445	6,122	898,357	0	0	0	
99		GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626	
8		GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	76,065	
7		CD-AA	93,826,753	0	0	66,330,823	66,330,823	0	0	18,979,276	18,979,276	0	8,516,654	8,516,654	
9		CD-WA / ID / AN	18,278,540	9,856,341	2,881,344	1,460,719	14,198,404	2,832,375	828,000	419,761	4,080,136	0	0	0	
		TOTAL ACCOUNT	160,670,156	22,939,527	9,453,591	94,804,691	127,197,809	3,434,165	1,118,445	19,572,392	24,125,002	754,626	8,592,719	9,347,345	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	280,702	0	6,846	273,856	280,702	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	889	0	0	0	0	0	0	611	611	0	278	278	
7		CD-AA	839,583	0	0	593,543	593,543	0	0	169,831	169,831	0	76,209	76,209	
9		CD-WA / ID / AN	17,295	0	6,659	6,775	13,434	0	1,914	1,947	3,861	0	0	0	
		TOTAL ACCOUNT	1,147,561	0	13,505	874,174	887,679	0	1,914	172,389	174,303	9,092	76,487	85,579	
		TOTAL GENERAL PLANT	647,797,609	89,664,192	42,327,326	330,028,490	462,020,008	52,108,097	8,354,565	81,205,283	141,667,945	11,893,485	32,216,171	44,109,656	

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.695%	20.228%	9.077%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.736%	31.264%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.679%	22.321%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

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

Report ID:
C-IPL-12E

AVISTA UTILITIES
 Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,987,594	319,716	0	11,667,878	11,987,594	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,624,207	319,716	0	16,217,609	16,537,325	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	23,110,111	3,886,111	0	19,224,000	23,110,111	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	286,519	0	0	0	0	0	0	0	0	286,519	0	
8		GD-AA	435,594	0	0	0	0	0	0	299,410	299,410	0	136,184	
7		CD-AA	126,951,077	0	0	89,748,064	89,748,064	0	0	25,679,664	25,679,664	0	11,523,349	
9		CD-WA / ID / AN	766,480	129,481	0	465,906	595,387	37,208	0	133,885	171,093	0	0	
		TOTAL ACCOUNT	151,549,781	4,015,592	0	109,437,970	113,453,562	37,208	0	26,112,959	26,150,167	286,519	11,659,533	11,946,052
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,326,280	0	0	3,326,280	3,326,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	17,169,141	0	0	12,137,724	12,137,724	0	0	3,472,974	3,472,974	0	1,558,443	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	20,495,421	0	0	15,464,004	15,464,004	0	0	3,472,974	3,472,974	0	1,558,443	1,558,443
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-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	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,850	58,850	0	0	16,839	16,839	0	7,556	7,556
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	20,446,202	16,214,764	0	58,850	16,273,614	4,148,193	0	16,839	4,165,032	0	7,556	7,556
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	11,862,947	0	0	8,386,510	8,386,510	0	0	2,399,637	2,399,637	0	1,076,800	1,076,800
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	11,961,391	0	0	8,484,954	8,484,954	0	0	2,399,637	2,399,637	0	1,076,800	1,076,800
	TOTAL		360,243,680	20,550,072	0	247,509,166	268,059,238	5,207,995	771,517	59,065,448	65,044,960	712,470	26,427,012	27,139,482

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.695%	20.228%	9.077%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.736%	31.264%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.679%	22.321%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended 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	(73,627,555)	(52,051,000)	(14,893,382)	(6,683,173)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(804,524)	(624,938)	(179,586)	0
7	282919 CD-AA	(4,463,792)	(3,155,678)	(902,936)	(405,178)
7	283750 CD-AA	468,044	330,884	94,676	42,484
	Total	(78,427,827)	(55,500,732)	(15,881,228)	(7,045,867)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.695%	20.228%	9.077%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.736%	31.264%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.679%	22.321%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
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	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,867,033	5,867,033	0	0	0	0	5,867,033
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	837	837	0	0	0	0	837
7/4	154550 Supply Chain Average Cost Variance	0	0	(306)	(306)	0	0	0	0	(306)
7/4	154560 Supply Chain Invoice Price Variance	0	0	40	40	0	0	0	0	40
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	111,925,896	48,907,653	0	160,833,549	96,754,232	41,892,354	15,171,664	7,015,299	0
TOTAL		111,925,896	48,907,653	5,867,604	166,701,153	96,754,232	41,892,354	15,171,664	7,015,299	5,867,604

ALLOCATION RATIOS:

7/4 Jur Rollup/Jurisdictional 4-Factor Ratios
 99 Not Allocated

Electric Gas-North Gas-South
 70.695% 20.228% 9.077%

Idaho Electric Idaho Gas Oregon Gas
 33.499% 27.633% 100.000%