

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	9,059,152	6,422,403	2,636,749
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>9,059,152</u>	<u>6,422,403</u>	<u>2,636,749</u>
G-APL	Gas Net Adjusted Rate Base	<u>745,266,931</u>	<u>534,475,840</u>	<u>210,791,091</u>
	RATE OF RETURN	<u>1.216%</u>	<u>1.202%</u>	<u>1.251%</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 Month Ended November 30, 2022
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	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	11-01-2022 thru 11-30-2022	1,245,932 100.000%	924,558 74.206%	321,374 25.794%
	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	11-01-2022 thru 11-30-2022	47,516,755 100.000%	31,323,045 65.920%	16,193,710 34.080%

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

Report ID:
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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%

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

Report ID:
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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 Month Ended November 30, 2022

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	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	Washington	Idaho	
			274,289,163	184,035,999	90,253,164	
			100.000%	67.096%	32.904%	
11	Book Depreciation Percent	11-01-2022 thru 11-30-2022	2,552,779	1,826,672	726,107	
			100.000%	71.556%	28.444%	
12	Net Gas Plant (before ADFIT) - AMA Percent	10-01-2022 thru 11-30-2022	816,723,600	581,779,865	234,943,735	
			100.000%	71.233%	28.767%	
13	G-PLT Net Gas General Plant - AMA Percent	10-01-2022 thru 11-30-2022	94,548,349	75,597,644	18,950,705	
			100.000%	79.957%	20.043%	
14	Net Allocated Schedule M's - AMA Percent	11-01-2022 thru 11-30-2022	-3,442,509	-2,442,121	-1,000,388	
			100.000%	70.940%	29.060%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	20,647,985	0	20,647,985	13,971,810	0	13,971,810	6,676,175	0	6,676,175
99 4812XX	Commercial - Firm & Interruptible	10,151,761	0	10,151,761	7,283,063	0	7,283,063	2,868,698	0	2,868,698
99 4813XX	Industrial-Firm	370,645	0	370,645	230,171	0	230,171	140,474	0	140,474
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	38,083	0	38,083	34,085	0	34,085	3,998	0	3,998
99 499XXX	Unbilled Revenue	13,304,851	0	13,304,851	9,292,807	0	9,292,807	4,012,044	0	4,012,044
	TOTAL SALES TO ULTIMATE CUSTOMERS	44,513,325	0	44,513,325	30,811,936	0	30,811,936	13,701,389	0	13,701,389
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	10,523,961	0	10,523,961	6,937,395	0	6,937,395	3,586,566	0	3,586,566
4 488000	Miscellaneous Service Revenues	668	0	668	240	0	240	428	0	428
99 4893XX	Transportation Revenues	459,670	0	459,670	417,870	0	417,870	41,800	0	41,800
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	2,307,742	41,627	2,349,369	1,053,982	30,124	1,084,106	1,253,760	11,503	1,265,263
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	13,292,041	41,627	13,333,668	8,409,487	30,124	8,439,611	4,882,554	11,503	4,894,057
	TOTAL GAS REVENUES	57,805,366	41,627	57,846,993	39,221,423	30,124	39,251,547	18,583,943	11,503	18,595,446
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	25,213,916	0	25,213,916	16,357,675	0	16,357,675	8,856,241	0	8,856,241
99 808XXX	Net Natural Gas Storage Transactions	10,485,531	0	10,485,531	6,912,062	0	6,912,062	3,573,469	0	3,573,469
99 811000	Gas Used for Products Extraction	(53,845)	0	(53,845)	(35,495)	0	(35,495)	(18,350)	0	(18,350)
10 813000	Other Gas Expenses	7,448	73,447	80,895	7,448	49,280	56,728	0	24,167	24,167
99 813010	Gas Technology Institute (GTI) Expenses	19,358	0	19,358	13,203	0	13,203	6,155	0	6,155
	TOTAL PRODUCTION EXPENSES	35,672,408	73,447	35,745,855	23,254,893	49,280	23,304,173	12,417,515	24,167	12,441,682
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	48,595	48,595	0	33,263	33,263	0	15,332	15,332
1 837000	Other Equipment	0	27,185	27,185	0	18,608	18,608	0	8,577	8,577
	TOTAL UNDERGROUND STORAGE OPER EXP	0	75,780	75,780	0	51,871	51,871	0	23,909	23,909
G-DEPX	Depreciation Expense-Underground Storage	0	62,101	62,101	0	42,508	42,508	0	19,593	19,593
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	31,154	31,154	0	21,325	21,325	0	9,829	9,829
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	93,255	93,255	0	63,833	63,833	0	29,422	29,422
	TOTAL UNDERGROUND STORAGE EXPENSES	0	169,035	169,035	0	115,704	115,704	0	53,331	53,331

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	55,472	154,039	209,511	49,699	114,306	164,005	5,773	39,733	45,506
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	347,334	84,341	431,675	262,379	62,586	324,965	84,955	21,755	106,710
3	875000	Measuring & Reg Sta Exp-General	9,755	0	9,755	7,326	0	7,326	2,429	0	2,429
3	876000	Measuring & Reg Sta Exp-Industrial	218	0	218	240	0	240	(22)	0	(22)
3	877000	Measuring & Reg Sta Exp-City Gate	3,491	0	3,491	739	0	739	2,752	0	2,752
3	878000	Meter & House Regulator Expenses	82,775	0	82,775	90,222	0	90,222	(7,447)	0	(7,447)
3	879000	Customer Installation Expenses	229,252	9,953	239,205	144,856	7,386	152,242	84,396	2,567	86,963
3	880000	Other Expenses	165,460	52,453	217,913	128,813	38,923	167,736	36,647	13,530	50,177
3	881000	Rents	0	(101)	(101)	0	(75)	(75)	0	(26)	(26)
	MAINTENANCE										
3	885000	Supervision & Engineering	469	0	469	21	0	21	448	0	448
3	887000	Mains	70,988	0	70,988	62,548	0	62,548	8,440	0	8,440
3	889000	Measuring & Reg Sta Exp-General	36,126	1,157	37,283	23,903	859	24,762	12,223	298	12,521
3	890000	Measuring & Reg Sta Exp-Industrial	2,510	0	2,510	(785)	0	(785)	3,295	0	3,295
3	891000	Measuring & Reg Sta Exp-City Gate	6,316	2,951	9,267	4,337	2,190	6,527	1,979	761	2,740
3	892000	Services	130,486	0	130,486	91,087	0	91,087	39,399	0	39,399
3	893000	Meters & House Regulators	105,279	67,089	172,368	59,172	49,784	108,956	46,107	17,305	63,412
3	894000	Other Equipment	0	8,118	8,118	0	6,024	6,024	0	2,094	2,094
	TOTAL DISTRIBUTION OPERATING EXP		1,245,931	380,000	1,625,931	924,557	281,983	1,206,540	321,374	98,017	419,391
G-DEPX		Depreciation Expense-Distribution	1,942,300	4,786	1,947,086	1,359,955	3,155	1,363,110	582,345	1,631	583,976
G-OTX		Taxes Other Than FIT	1,688,316	0	1,688,316	1,385,633	0	1,385,633	302,683	0	302,683
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		3,630,616	4,786	3,635,402	2,745,588	3,155	2,748,743	885,028	1,631	886,659
	TOTAL DISTRIBUTION EXPENSES		4,876,547	384,786	5,261,333	3,670,145	285,138	3,955,283	1,206,402	99,648	1,306,050

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	6,996	6,996	0	4,579	4,579	0	2,417	2,417
2	902000	Meter Reading Expenses	25,789	8,899	34,688	16,720	5,824	22,544	9,069	3,075	12,144
2	903XXX	Customer Records & Collection Expenses	41,933	390,660	432,593	21,096	255,671	276,767	20,837	134,989	155,826
2	904000	Uncollectible Accounts	(89,602)	0	(89,602)	(97,858)	0	(97,858)	8,256	0	8,256
2	905000	Misc Customer Accounts	0	59,411	59,411	0	38,882	38,882	0	20,529	20,529
TOTAL CUSTOMER ACCOUNTS EXPENSES			(21,880)	465,966	444,086	(60,042)	304,956	244,914	38,162	161,010	199,172
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	2,758,426	4,731	2,763,157	2,106,757	3,096	2,109,853	651,669	1,635	653,304
2	909000	Advertising	6,884	44,215	51,099	4,874	28,937	33,811	2,010	15,278	17,288
2	910000	Misc Customer Service & Info Exp	0	7,132	7,132	0	4,668	4,668	0	2,464	2,464
TOTAL CUSTOMER SERVICE & INFO EXP			2,765,310	56,078	2,821,388	2,111,631	36,701	2,148,332	653,679	19,377	673,056
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	3	3	0	2	2	0	1	1
TOTAL SALES EXPENSES			0	3	3	0	2	2	0	1	1
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	14,257	742,130	756,387	11,147	537,057	548,204	3,110	205,073	208,183
4	921000	Office Supplies & Expenses	12	82,057	82,069	0	59,382	59,382	12	22,675	22,687
4	922000	Admin. Expenses Transferred - Credit	0	(1,939)	(1,939)	0	(1,403)	(1,403)	0	(536)	(536)
4	923000	Outside Services Employed	3,763	336,884	340,647	3,744	243,793	247,537	19	93,091	93,110
4	924000	Property Insurance Premium	0	46,133	46,133	0	33,385	33,385	0	12,748	12,748
4	925XXX	Injuries and Damages	1,458	142,568	144,026	1,043	103,172	104,215	415	39,396	39,811
4	926XXX	Employee Pensions and Benefits	153,796	214,440	368,236	109,145	155,184	264,329	44,651	59,256	103,907
4	928000	Regulatory Commission Expenses	43,096	25,875	68,971	28,804	18,725	47,529	14,292	7,150	21,442
4	930000	Miscellaneous General Expenses	391	50,465	50,856	145	36,520	36,665	246	13,945	14,191
4	931000	Rents	0	10,604	10,604	0	7,674	7,674	0	2,930	2,930
4	935000	Maintenance of General Plant	61,059	241,060	302,119	51,810	174,448	226,258	9,249	66,612	75,861
TOTAL ADMIN & GEN OPERATING EXP			277,832	1,890,277	2,168,109	205,838	1,367,937	1,573,775	71,994	522,340	594,334

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	144,479	399,113	543,592	132,228	288,826	421,054	12,251	110,287	122,538
G-AMTX	Amortization Expense - General Plant - 303000	3,305	7,173	10,478	2,072	5,191	7,263	1,233	1,982	3,215
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	69,072	662,794	731,866	69,072	479,644	548,716	0	183,150	183,150
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	177,887	0	177,887	177,887	0	177,887	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	78,231	0	78,231	78,231	0	78,231	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti	29,784	0	29,784	29,784	0	29,784	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	5,078	17,919	22,997	4,082	12,764	16,846	996	5,155	6,151
99 407314	Regulatory Debit - FISERVE Amortization	13,195	0	13,195	0	0	0	13,195	0	13,195
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	3,985	0	3,985	3,175	0	3,175	810	0	810
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407419	Amortization AFUDC Equity Tax Credit	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407447	Regulatory Deferral - COVID-19	107,378	0	107,378	107,378	0	107,378	0	0	0
G-OTX	Taxes Other Than FIT--A&G	42,980	119,935	162,915	30,222	86,793	117,015	12,758	33,142	45,900
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	675,374	1,206,934	1,882,308	634,131	873,218	1,507,349	41,243	333,716	374,959
	TOTAL ADMIN & GENERAL EXPENSES	953,206	3,097,211	4,050,417	839,969	2,241,155	3,081,124	113,237	856,056	969,293
	TOTAL EXPENSES BEFORE FIT	44,245,591	4,246,526	48,492,117	29,816,596	3,032,936	32,849,532	14,428,995	1,213,590	15,642,585
	NET OPERATING INCOME (LOSS) BEFORE FIT			9,354,876			6,402,015			2,952,861
G-FIT	FEDERAL INCOME TAX			1,684,183			1,181,353			502,830
G-FIT	DEFERRED FEDERAL INCOME TAX			(1,388,459)			(1,201,741)			(186,718)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			9,059,152			6,422,403			2,636,749

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%	74.206%	25.794%
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-495-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,460	41,627	46,087	4,460	30,124	34,584	0	11,503	11,503
4	495028	Deferred Exchange Reservation	468,750	0	468,750	309,000	0	309,000	159,750	0	159,750
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	1,348,912	0	1,348,912	753,912	0	753,912	595,000	0	595,000
4	495329	Amortization Res Decoupling Deferral	(675,943)	0	(675,943)	(792,157)	0	(792,157)	116,214	0	116,214
4	495338	Non-Res Decoupling Deferred Rev	1,405,180	0	1,405,180	1,008,422	0	1,008,422	396,758	0	396,758
4	495339	Amortization Non-Res Decoupling	(243,617)	0	(243,617)	(229,655)	0	(229,655)	(13,962)	0	(13,962)
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			2,307,742	41,627	2,349,369	1,053,982	30,124	1,084,106	1,253,760	11,503	1,265,263

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-804-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	22,939,072	0	22,939,072	15,120,055	0	15,120,055	7,819,017	0	7,819,017
1	804001	Pipeline Demand Costs	2,288,053	0	2,288,053	1,566,172	0	1,566,172	721,881	0	721,881
1	804002	Transport Variable Charges	41,942	0	41,942	28,709	0	28,709	13,233	0	13,233
6	804010	Gas Costs - Fixed Hedge	117,418	0	117,418	77,402	0	77,402	40,016	0	40,016
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	38,757	0	38,757	25,549	0	25,549	13,208	0	13,208
6	804018	Merchandise Processing Fee	10,438	0	10,438	6,881	0	6,881	3,557	0	3,557
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	(2,213,848)	0	(2,213,848)	(1,459,369)	0	(1,459,369)	(754,479)	0	(754,479)
6	804700	Gas Costs - Offsystem Bookout	1,362,521	0	1,362,521	898,174	0	898,174	464,347	0	464,347
6	804711	Gas Costs - Offsystem Bookout Offset	(1,362,521)	0	(1,362,521)	(898,174)	0	(898,174)	(464,347)	0	(464,347)
6	804730	Gas Costs - Intracompany LDC Gas	141,770	0	141,770	93,455	0	93,455	48,315	0	48,315
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	4,468,003	0	4,468,003	2,588,908	0	2,588,908	1,879,095	0	1,879,095
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(2,617,689)	0	(2,617,689)	(1,690,087)	0	(1,690,087)	(927,602)	0	(927,602)
		TOTAL PURCHASED GAS COSTS	25,213,916	0	25,213,916	16,357,675	0	16,357,675	8,856,241	0	8,856,241

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	65.920%	34.080%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	13,222	4,731	17,953	8,900	3,096	11,996	4,322	1,635	5,957
99	908600	Public Purpose Tariff Rider Expense Offset	1,541,374	0	1,541,374	1,244,283	0	1,244,283	297,091	0	297,091
99	908610	Limited Income Tax Refund Program	36,311	0	36,311	36,311	0	36,311	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	1,167,519	0	1,167,519	817,263	0	817,263	350,256	0	350,256
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			2,758,426	4,731	2,763,157	2,106,757	3,096	2,109,853	651,669	1,635	653,304

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-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended November 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		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	745,266,931	534,475,840	210,791,091
	Interest Deduction for FIT Calculation	19,047,894	13,655,858	5,392,036
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	57,846,993	39,251,547	18,595,446
G-OPS	Operating & Maintenance Expense	42,881,152	28,529,607	14,351,545
G-OPS	Book Deprec/Amort and Reg Amortizations	3,728,580	2,795,952	932,628
G-OTX	Taxes Other than FIT	1,882,385	1,523,973	358,412
	Net Operating Income Before FIT	9,354,876	6,402,015	2,952,861
G-INT	Less: Interest Expense	1,587,324	1,137,988	449,336
G-OTX	Less: Idaho ITC Deferral & Amortization	(394)	0	(394)
G-SCM	Schedule M Adjustments	252,763	361,464	(108,701)
	Taxable Net Operating Income	8,019,921	5,625,491	2,394,430
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,684,183	1,181,353	502,830
G-DTE	Deferred FIT	(186,531)	(165,059)	(21,472)
G-DTE	Customer Tax Credit Amortization	(1,201,928)	(1,036,682)	(165,246)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	295,724	(20,388)	316,112
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended November 30, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,159,156	1,135,965	3,295,121	1,563,327	819,323	2,382,650	595,829	316,642	912,471
12	997001	Contributions In Aid of Construction	0	83,334	83,334	0	59,361	59,361	0	23,973	23,973
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	25,351	25,351	0	18,058	18,058	0	7,293	7,293
99	997010	Deferred Gas Credit and Refunds	1,850,314	468,750	2,319,064	898,821	333,905	1,232,726	951,493	134,845	1,086,338
12	997016	Redemption Expense Amortization	0	2,486	2,486	0	1,771	1,771	0	715	715
99	997018	DSM Tariff Rider	88,099	0	88,099	19,353	0	19,353	68,746	0	68,746
12	997020	FAS87 Current Pension Accrual	0	(27,163)	(27,163)	0	(19,349)	(19,349)	0	(7,814)	(7,814)
12	997027	Customer Uncollectibles	(141,757)	(42,184)	(183,941)	(147,936)	(30,049)	(177,985)	6,179	(12,135)	(5,956)
99	997031	Decoupling Mechanism	(1,834,532)	0	(1,834,532)	(740,522)	0	(740,522)	(1,094,010)	0	(1,094,010)
12	997032	Interest Rate Swaps	0	107,068	107,068	0	76,268	76,268	0	30,800	30,800
12	997035	Leases	0	(6,102)	(6,102)	0	(4,416)	(4,416)	0	(1,686)	(1,686)
12	997048	AFUDC	0	(46,349)	(46,349)	0	(33,016)	(33,016)	0	(13,333)	(13,333)
12	997049	Tax Depreciation	0	(3,184,972)	(3,184,972)	0	(2,268,751)	(2,268,751)	0	(916,221)	(916,221)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	1,167,519	0	1,167,519	817,263	0	817,263	350,256	0	350,256
12	997080	Book Transportation Depreciation	0	214,896	214,896	0	153,077	153,077	0	61,819	61,819
12	997081	Deferred Compensation	0	(3,146)	(3,146)	0	(2,241)	(2,241)	0	(905)	(905)
4	997082	Meal Disallowances	0	858	858	0	621	621	0	237	237
12	997083	Paid Time Off	0	39,855	39,855	0	28,390	28,390	0	11,465	11,465
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	(883,334)	(883,334)	0	(629,225)	(629,225)	0	(254,109)	(254,109)
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	108,014	0	108,014	108,014	0	108,014	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	13,195	(5,338)	7,857	0	(3,802)	(3,802)	13,195	(1,536)	11,659
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	68,670	68,670	0	48,916	48,916	0	19,754	19,754
12	997120	Transportation Tax Disallowance	0	2,103	2,103	0	1,498	1,498	0	605	605
12	997125	COVID-19	107,378	0	107,378	107,378	0	107,378	0	0	0
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	(415,379)	(415,379)	0	(295,887)	(295,887)	0	(119,492)	(119,492)
12	997128	Meters Expensed	0	(469,546)	(469,546)	0	(334,472)	(334,472)	0	(135,074)	(135,074)
12	997129	Mixed Service Costs (IDD#5)	0	(508,333)	(508,333)	0	(362,101)	(362,101)	0	(146,232)	(146,232)
TOTAL SCHEDULE M ADJUSTMENTS			3,695,273	(3,442,510)	252,763	2,803,585	(2,442,121)	361,464	891,688	(1,000,389)	(108,701)

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%	65.920%	34.080%
G-ALL	11	Book Depreciation	100.000%	71.556%	28.444%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.233%	28.767%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	169,632	120,834	48,798
99	410100	Deferred Federal Income Tax Exp	(3,315)	(33,243)	29,928
		SUBTOTAL	166,317	87,591	78,726
12	411100	Deferred Federal Income Tax Expense - Allocated	(157,137)	(111,930)	(45,207)
99	411100	Deferred Federal Income Tax Exp	(319,270)	(227,211)	(92,059)
		SUBTOTAL	(476,407)	(339,141)	(137,266)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	123,559	86,491	37,068
		SUBTOTAL	123,559	86,491	37,068
		Total Deferred Federal Income Tax Expense	(186,531)	(165,059)	(21,472)
99	411193	Customer Tax Credit Amortization	(1,201,928)	(1,036,682)	(165,246)
		SUBTOTAL	(1,201,928)	(1,036,682)	(165,246)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.233%	28.767%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	31,154	31,154	0	21,325	21,325	0	9,829	9,829
		TOTAL UNDERGROUND STORAGE TAX	0	31,154	31,154	0	21,325	21,325	0	9,829	9,829
		DISTRIBUTION									
99	408110	State Excise Tax	806,192	0	806,192	806,192	0	806,192	0	0	0
99	408120	Municipal Occupation & License Tax	414,937	0	414,937	273,047	0	273,047	141,890	0	141,890
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	467,581	0	467,581	306,394	0	306,394	161,187	0	161,187
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(394)	0	(394)	0	0	0	(394)	0	(394)
		TOTAL DISTRIBUTION TAX	1,688,316	0	1,688,316	1,385,633	0	1,385,633	302,683	0	302,683
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	42,980	119,935	162,915	30,222	86,793	117,015	12,758	33,142	45,900
		TOTAL A&G TAX	42,980	119,935	162,915	30,222	86,793	117,015	12,758	33,142	45,900
		TOTAL TAXES OTHER THAN FIT	1,731,296	151,089	1,882,385	1,415,855	108,118	1,523,973	315,441	42,971	358,412

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 Month Ended November 30, 2022
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	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	57,836,584	62,021,985	4,185,401	41,854,600	46,040,001	0	15,981,984	15,981,984
TOTAL INTANGIBLE PLANT			5,979,512	59,138,588	65,118,100	5,207,995	42,796,821	48,004,816	771,517	16,341,767	17,113,284
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	2,788,568	2,788,568	0	1,908,775	1,908,775	0	879,793	879,793
1	352XXX	Wells	0	23,409,708	23,409,708	0	16,023,945	16,023,945	0	7,385,763	7,385,763
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	15,304,336	15,304,336	0	10,475,818	10,475,818	0	4,828,518	4,828,518
1	355000	Measuring & Regulating Equipment	0	1,912,936	1,912,936	0	1,309,405	1,309,405	0	603,531	603,531
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	2,926,809	2,926,809	0	2,003,401	2,003,401	0	923,408	923,408
TOTAL UNDERGROUND STORAGE PLANT			0	50,238,292	50,238,292	0	34,419,944	34,419,944	0	15,818,348	15,818,348
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	688,680	0	688,680	508,647	0	508,647	180,033	0	180,033
6	375000	Structures & Improvements	1,580,457	0	1,580,457	930,962	0	930,962	649,495	0	649,495
6	376000	Mains	471,065,441	2,518,937	473,584,378	320,147,934	1,660,483	321,808,417	150,917,507	858,454	151,775,961
6	378000	Measuring & Reg Station Equip-General	7,438,465	0	7,438,465	4,760,197	0	4,760,197	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	337,836,177	0	337,836,177	232,078,733	0	232,078,733	105,757,444	0	105,757,444
6	381XXX	Meters	116,098,263	0	116,098,263	83,855,894	0	83,855,894	32,242,369	0	32,242,369
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	4,066,253	0	4,066,253	3,007,779	0	3,007,779	1,058,474	0	1,058,474
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			945,669,405	2,518,937	948,188,342	647,292,136	1,660,483	648,952,619	298,377,269	858,454	299,235,723
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,365,881	2,559,835	5,925,716	3,268,284	1,852,476	5,120,760	97,597	707,359	804,956
4	390XXX	Structures & Improvements	29,508,646	28,648,981	58,157,627	27,767,829	20,732,408	48,500,237	1,740,817	7,916,573	9,657,390
4	391XXX	Office Furniture & Equipment	1,443,808	14,323,650	15,767,458	1,441,602	10,365,596	11,807,198	2,206	3,958,054	3,960,260
4	392XXX	Transportation Equipment	14,279,224	5,173,451	19,452,675	10,471,673	3,743,871	14,215,544	3,807,551	1,429,580	5,237,131
4	393000	Stores Equipment	384,771	1,055,665	1,440,436	328,074	763,953	1,092,027	56,697	291,712	348,409
4	394000	Tools, Shop & Garage Equipment	3,354,507	7,847,342	11,201,849	2,710,078	5,678,886	8,388,964	644,429	2,168,456	2,812,885
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	4,490,082	19,498,546	23,988,628	3,371,637	14,110,513	17,482,150	1,118,445	5,388,033	6,506,478
4	398000	Miscellaneous Equipment	1,914	164,196	166,110	0	118,824	118,824	1,914	45,372	47,286
TOTAL GENERAL PLANT			60,405,196	80,896,435	141,301,631	52,046,729	58,542,324	110,589,053	8,358,467	22,354,111	30,712,578

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

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,012,054,113	192,792,252	1,204,846,365	704,546,860	137,419,572	841,966,432	307,507,253	55,372,680	362,879,933
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,115,595)	(19,115,595)	0	(13,084,625)	(13,084,625)	0	(6,030,970)	(6,030,970)
G-ADEP		Distribution Plant	(285,798,891)	(2,016,324)	(287,815,215)	(184,957,164)	(1,329,161)	(186,286,325)	(100,841,727)	(687,163)	(101,528,890)
G-ADEP		General Plant	(19,200,469)	(27,552,813)	(46,753,282)	(15,052,265)	(19,939,144)	(34,991,409)	(4,148,204)	(7,613,669)	(11,761,873)
		TOTAL ACCUMULATED DEPRECIATION	(304,999,360)	(48,684,732)	(353,684,092)	(200,009,429)	(34,352,930)	(234,362,359)	(104,989,931)	(14,331,802)	(119,321,733)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(470,693)	(1,040,337)	(1,511,030)	(312,493)	(752,861)	(1,065,354)	(158,200)	(287,476)	(445,676)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,365,931)	(29,561,709)	(32,927,640)	(3,365,931)	(21,392,922)	(24,758,853)	0	(8,168,787)	(8,168,787)
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	(3,836,624)	(30,602,046)	(34,438,670)	(3,678,424)	(22,145,783)	(25,824,207)	(158,200)	(8,456,263)	(8,614,463)
		TOTAL ACCUMULATED DEPR/AMORT	(308,835,984)	(79,286,778)	(388,122,762)	(203,687,853)	(56,498,713)	(260,186,566)	(105,148,131)	(22,788,065)	(127,936,196)
		NET GAS UTILITY PLANT before DFIT	703,218,129	113,505,474	816,723,603	500,859,007	80,920,859	581,779,866	202,359,122	32,584,615	234,943,737
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,255,529)	(103,255,529)	0	(73,552,011)	(73,552,011)	0	(29,703,518)	(29,703,518)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,116,453)	(15,116,453)	0	(10,937,284)	(10,937,284)	0	(4,179,169)	(4,179,169)
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	(271,488)	(271,488)	0	(193,389)	(193,389)	0	(78,099)	(78,099)
		TOTAL ACCUMULATED DFIT	0	(119,451,730)	(119,451,730)	0	(85,267,598)	(85,267,598)	0	(34,184,132)	(34,184,132)
		NET GAS UTILITY PLANT	703,218,129	(5,946,256)	697,271,873	500,859,007	(4,346,739)	496,512,268	202,359,122	(1,599,517)	200,759,605

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%	65.920%	34.080%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.233%	28.767%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	703,218,129	(5,946,256)	697,271,873	500,859,007	(4,346,739)	496,512,268	202,359,122	(1,599,517)	200,759,605
		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	1,432,992	2,045,728	3,478,720	928,972	1,480,432	2,409,404	504,020	565,296	1,069,316
4	182318	Accumulated Amortization - AFUDC	(280,776)	(811,137)	(1,091,913)	(206,556)	(587,004)	(793,560)	(74,220)	(224,133)	(298,353)
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	35,518,744	35,518,744	0	24,312,580	24,312,580	0	11,206,164	11,206,164
1	164115	Gas Inventory--Clay Basin	0	0	0	0	0	0	0	0	0
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,437,270	0	3,437,270	3,437,270	0	3,437,270	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	8,169,061	0	8,169,061	8,169,061	0	8,169,061	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,574,842)	0	(1,574,842)	(1,574,842)	0	(1,574,842)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(32,085,385)	0	(32,085,385)	(20,749,350)	0	(20,749,350)	(11,336,035)	0	(11,336,035)
99	190393	ADFIT-Customer Tax Credit	6,737,930	0	6,737,930	4,357,363	0	4,357,363	2,380,567	0	2,380,567
99	235199	Customer Deposits	(2,062)	0	(2,062)	(2,062)	0	(2,062)	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	4,595,215	0	4,595,215	4,595,215	0	4,595,215	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(964,995)	0	(964,995)	(964,995)	0	(964,995)	0	0	0
C-WKC		Working Capital	16,046,251	0	16,046,251	10,844,575	0	10,844,575	5,201,676	0	5,201,676
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	5,510,659	42,484,399	47,995,058	8,834,651	29,128,921	37,963,572	(3,323,992)	13,355,478	10,031,486
		NET RATE BASE	708,728,788	36,538,143	745,266,931	509,693,658	24,782,182	534,475,840	199,035,130	11,755,961	210,791,091

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-1A
For Month Ended November 30, 2022	
Average of Monthly Averages 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)	345,655	345,655												
Steam (ED-ID)	363,428	363,428												
Steam (ED-WA)	958,304	958,304												
Hydro (ED-AN)	1,371,624	1,371,624												
Other (ED-AN)	915,875	915,875												
Total Electric Production	3,954,886	3,954,886												
Electric Transmission														
ED-AN	1,607,740	1,607,740												
ED-ID	22,984	22,984												
ED-WA	43,361	43,361												
Total Electric Transmission	1,674,085	1,674,085												
Electric Distribution														
ED-AN	7,116	7,116												
ED-ID	1,661,126	1,661,126												
ED-WA	3,176,659	3,176,659												
Total Electric Distribution	4,844,901	4,844,901												
Gas Underground Storage														
1 GD-AN	62,101		62,101			62,101	62,101		42,508	42,508		19,593	19,593	
GD-OR	10,637			10,637										
Total Gas Underground Storage	72,738		62,101	10,637		62,101	62,101		42,508	42,508		19,593	19,593	
Gas Distribution														
6 GD-AN	4,786		4,786			4,786	4,786		3,155	3,155		1,631	1,631	
GD-ID	582,345		582,345			582,345	582,345				582,345		582,345	
GD-WA	1,359,955		1,359,955			1,359,955	1,359,955	1,359,955		1,359,955				
GD-OR	878,626			878,626										
Total Gas Distribution	2,825,712		1,947,086	878,626		1,942,300	4,786	1,947,086	1,359,955	3,155	1,363,110	582,345	1,631	583,976
General Plant														
ED-AN	241,866	241,866												
ED-ID	43,387	43,387												
ED-WA	109,276	109,276												
7,4 CD-AA	1,799,963	1,272,483	364,097	163,383		364,097	364,097		263,486	263,486		100,611	100,611	
9,4 CD-AN	54,224	42,120	12,104			12,104	12,104		8,759	8,759		3,345	3,345	
9 CD-ID	39,662	30,809	8,853			8,853	8,853				8,853		8,853	
9 CD-WA	182,905	142,077	40,828			40,828	40,828	40,828		40,828				
8,4 GD-AA	29,480		20,263	9,217		20,263	20,263		14,664	14,664		5,599	5,599	
4 GD-AN	2,649		2,649			2,649	2,649		1,917	1,917		732	732	
GD-ID	3,398		3,398			3,398	3,398				3,398		3,398	
GD-WA	91,400		91,400			91,400	91,400	91,400		91,400				
GD-OR	17,806			17,806										
Total General Plant	2,616,016	1,882,018	543,592	190,406		144,479	399,113	543,592	132,228	288,826	421,054	12,251	110,287	122,538
Total Depreciation Expense	15,988,338	12,355,890	2,552,779	1,079,669		2,086,779	466,000	2,552,779	1,492,183	334,489	1,826,672	594,596	131,511	726,107

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	65.920%	34.080%

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

AVISTA UTILITIES

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	76,533	76,533												
Misc Intangible Plt (303000) ED-AN	21,631	21,631												
Total Production/Transmission	98,164	98,164												
Distribution														
Franchises (302000) ED-WA	9,042	9,042												
Misc Intangible Plt (303000) ED-WA	489	489												
Total Distribution	9,531	9,531												
General Plant - 303000														
7,4 CD-AA	34,569	24,439	6,992	3,138		6,992	6,992		5,060	5,060		1,932	1,932	
9,4 CD-AN	811	630	181			181	181		131	131		50	50	
GD-ID	1,233		1,233		1,233		1,233				1,233		1,233	
GD-WA	2,072		2,072		2,072		2,072	2,072		2,072				
GD-OR	672			672										
Total General Plant - 303000	39,357	25,069	10,478	3,810	3,305	7,173	10,478	2,072	5,191	7,263	1,233	1,982	3,215	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	3,241,637	2,291,675	655,719	294,243		655,719	655,719		474,524	474,524		181,195	181,195	
9,4 CD-AN	10,008	7,774	2,234			2,234	2,234		1,617	1,617		617	617	
9,4 CD-ID	0	0	0		0		0				0		0	
9,4 CD-WA	309,434	240,362	69,072		69,072		69,072	69,072		69,072			0	
ED-AN	516,034	516,034												
ED-ID	0	0												
ED-WA	94,633	94,633												
8,4 GD-AA	7,043		4,841	2,202		4,841	4,841		3,503	3,503		1,338	1,338	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	4,503			4,503										
Total Miscellaneous IT Intangible Plant - 3031XX	4,183,292	3,150,478	731,866	300,948	69,072	662,794	731,866	69,072	479,644	548,716	0	183,150	183,150	
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	35,203	35,203												
GD-OR	0			0										
Total General Plant- 390200, 396200	35,203	35,203	0	0	0	0	0	0	0	0	0	0	0	
Total Amortization Expense	4,365,547	3,318,445	742,344	304,758	72,377	669,967	742,344	71,144	484,835	555,979	1,233	185,132	186,365	

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-1A
For Month Ended November 30, 2022	
Average of Monthly Averages 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)	(77,469,763)	(77,469,763)												
Steam (ED-ID)	(95,227,452)	(95,227,452)												
Steam (ED-WA)	(184,611,892)	(184,611,892)												
Hydro (ED-AN)	(187,016,080)	(187,016,080)												
Other (ED-AN)	(168,190,598)	(168,190,598)												
Total Electric Production	(712,515,785)	(712,515,785)												
Electric Transmission														
ED-AN	(240,070,577)	(240,070,577)												
ED-ID	(10,564,299)	(10,564,299)												
ED-WA	(16,657,562)	(16,657,562)												
Total Electric Transmission	(267,292,438)	(267,292,438)												
Electric Distribution														
ED-AN	(484,917)	(484,917)												
ED-ID	(275,569,949)	(275,569,949)												
ED-WA	(453,820,483)	(453,820,483)												
Total Electric Distribution	(729,875,349)	(729,875,349)												
Gas Underground Storage														
1 GD-AN	(19,115,595)		(19,115,595)			(19,115,595)	(19,115,595)		(13,084,625)	(13,084,625)		(6,030,970)	(6,030,970)	
GD-OR	(1,627,316)			(1,627,316)										
Total Gas Underground Storage	(20,742,911)		(19,115,595)	(1,627,316)		(19,115,595)	(19,115,595)		(13,084,625)	(13,084,625)		(6,030,970)	(6,030,970)	
Gas Distribution														
6 GD-AN	(2,016,324)		(2,016,324)			(2,016,324)	(2,016,324)		(1,329,161)	(1,329,161)		(687,163)	(687,163)	
GD-ID	(100,841,727)		(100,841,727)			(100,841,727)	(100,841,727)				(100,841,727)		(100,841,727)	
GD-WA	(184,957,164)		(184,957,164)			(184,957,164)	(184,957,164)							
GD-OR	(139,216,220)			(139,216,220)										
Total Gas Distribution	(427,031,435)		(287,815,215)	(139,216,220)		(285,798,891)	(2,016,324)	(287,815,215)	(184,957,164)	(1,329,161)	(186,286,325)	(100,841,727)	(687,163)	(101,528,890)
General Plant														
ED-AN	(38,393,256)	(38,393,256)												
ED-ID	(13,575,160)	(13,575,160)												
ED-WA	(25,983,480)	(25,983,480)												
7.4 CD-AA	(98,917,281)	(69,929,571)	(20,008,988)	(8,978,722)		(20,008,988)	(20,008,988)		(14,479,904)	(14,479,904)		(5,529,084)	(5,529,084)	
9.4 CD-AN	(8,611,277)	(6,689,068)	(1,922,209)			(1,922,209)	(1,922,209)		(1,391,045)	(1,391,045)		(531,164)	(531,164)	
9 CD-ID	(7,529,432)	(5,848,712)	(1,680,720)			(1,680,720)	(1,680,720)				(1,680,720)		(1,680,720)	
9 CD-WA	(11,391,282)	(8,848,520)	(2,542,762)			(2,542,762)	(2,542,762)	(2,542,762)			(2,542,762)			
8.4 GD-AA	(2,426,100)		(1,667,604)	(758,496)		(1,667,604)	(1,667,604)		(1,206,795)	(1,206,795)		(460,809)	(460,809)	
4 GD-AN	(3,954,012)		(3,954,012)			(3,954,012)	(3,954,012)		(2,861,400)	(2,861,400)		(1,092,612)	(1,092,612)	
GD-ID	(2,467,484)		(2,467,484)			(2,467,484)	(2,467,484)				(2,467,484)		(2,467,484)	
GD-WA	(12,509,503)		(12,509,503)			(12,509,503)	(12,509,503)				(12,509,503)			
GD-OR	(5,699,049)			(5,699,049)					(12,509,503)					
Total General Plant	(231,457,316)	(169,267,767)	(46,753,282)	(15,436,267)		(19,200,469)	(27,552,813)	(46,753,282)	(15,052,265)	(19,939,144)	(34,991,409)	(4,148,204)	(7,613,669)	(11,761,873)
Total Accumulated Depreciation	(2,388,915,234)	(1,878,951,339)	(353,684,092)	(156,279,803)		(304,999,360)	(48,684,732)	(353,684,092)	(200,009,429)	(34,352,930)	(234,362,359)	(104,989,931)	(14,331,802)	(119,321,733)

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	65.920%	34.080%

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

Report ID:
G-AAAMT-1A

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	(15,536,954)	(15,536,954)											
Misc Intangible Plt (303000)	ED-AN	(2,786,768)	(2,786,768)											
Total Production/Transmission		(18,323,722)	(18,323,722)											
Distribution														
Franchises (302000)	ED-WA	(379,863)	(379,863)											
Misc Intangible Plt (303000)	ED-WA	(65,404)	(65,404)											
Total Distribution		(445,267)	(445,267)											
General Plant - 303000														
7,4	CD-AA	(4,983,934)	(3,523,392)	(1,008,150)	(452,392)		(1,008,150)	(1,008,150)		(729,568)	(729,568)		(278,582)	(278,582)
9,4	CD-AN	(144,197)	(112,010)	(32,187)			(32,187)	(32,187)		(23,293)	(23,293)		(8,894)	(8,894)
	GD-ID	(158,200)		(158,200)			(158,200)	(158,200)				(158,200)		(158,200)
	GD-WA	(312,493)		(312,493)			(312,493)	(312,493)	(312,493)		(312,493)			
	GD-OR	(127,993)			(127,993)									
Total General Plant - 303000		(5,726,817)	(3,635,402)	(1,511,030)	(580,385)	(470,693)	(1,040,337)	(1,511,030)	(312,493)	(752,861)	(1,065,354)	(158,200)	(287,476)	(445,676)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(144,881,172)	(102,423,745)	(29,306,563)	(13,150,864)		(29,306,563)	(29,306,563)		(21,208,280)	(21,208,280)		(8,098,283)	(8,098,283)
9,4	CD-AN	(378,248)	(293,816)	(84,432)			(84,432)	(84,432)		(61,101)	(61,101)		(23,331)	(23,331)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(15,078,987)	(11,713,056)	(3,365,931)		(3,365,931)	(3,365,931)	(3,365,931)	(3,365,931)		(3,365,931)		0	0
	ED-AN	(11,303,502)	(11,303,502)											
	ED-ID	0	0											
	ED-WA	(1,936,077)	(1,936,077)											
8,4	GD-AA	(248,362)		(170,714)	(77,648)		(170,714)	(170,714)		(123,541)	(123,541)		(47,173)	(47,173)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(8,439)			(8,439)									
Total Miscellaneous IT Intangible Plant - 30311		(173,834,787)	(127,670,196)	(32,927,640)	(13,236,951)	(3,365,931)	(29,561,709)	(32,927,640)	(3,365,931)	(21,392,922)	(24,758,853)	0	(8,168,787)	(8,168,787)
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	(1,107,001)	(1,107,001)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,107,001)	(1,107,001)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(199,437,594)	(151,181,588)	(34,438,670)	(13,817,336)	(3,836,624)	(30,602,046)	(34,438,670)	(3,678,424)	(22,145,783)	(25,824,207)	(158,200)	(8,456,263)	(8,614,463)

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-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	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	
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	0	0	
99		GD-OR / AS	845,517	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	
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	
9		CD-WA / ID / AN	1,986,378	686,468	339,627	516,884	1,542,979	197,267	97,597	148,535	443,399	0	0	
		TOTAL ACCOUNT	18,709,186	808,688	701,906	9,345,324	10,855,918	3,268,284	97,597	2,559,836	5,925,717	845,517	1,082,034	1,927,551
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	20,494,193	8,329,943	3,020,180	9,144,070	20,494,193	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	
99		GD-OR / AS	4,283,635	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	
7		CD-AA	129,731,025	0	0	91,713,348	91,713,348	0	0	26,241,992	26,241,992	0	11,775,685	
9		CD-WA / ID / AN	30,754,568	9,455,646	6,057,843	8,376,044	23,889,533	2,717,229	1,740,817	2,406,989	6,865,035	0	0	
		TOTAL ACCOUNT	210,314,021	17,785,589	9,078,023	109,233,462	136,097,074	27,767,829	1,740,817	28,648,981	58,157,627	4,283,635	11,775,685	16,059,320
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,891,938	835,189	7,798	2,048,951	2,891,938	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	
99		GD-OR / AS	12,109	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	
7		CD-AA	69,877,012	0	0	49,399,554	49,399,554	0	0	14,134,722	14,134,722	0	6,342,736	
9		CD-WA / ID / AN	5,744,573	4,205,369	7,675	249,225	4,462,269	1,208,479	2,206	71,619	1,282,304	0	0	
		TOTAL ACCOUNT	78,929,422	5,040,558	15,473	51,697,730	56,753,761	1,441,602	2,206	14,323,651	15,767,459	12,109	6,396,093	6,408,202
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	59,121,730	25,838,301	11,993,010	21,290,419	59,121,730	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,271,281	0	0	0	0	10,011,164	3,555,833	2,704,284	16,271,281	0	0	
99		GD-OR / AS	4,870,482	0	0	0	0	0	0	0	4,870,482	0	4,870,482	
8		GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	
7		CD-AA	7,560,110	0	0	5,344,620	5,344,620	0	0	1,529,259	1,529,259	0	686,231	
9		CD-WA / ID / AN	7,102,104	1,602,516	875,951	3,038,306	5,516,773	460,508	251,718	873,105	1,585,331	0	0	
		TOTAL ACCOUNT	95,022,895	27,440,817	12,868,961	29,673,345	69,983,123	10,471,672	3,807,551	5,173,451	19,452,674	4,870,482	716,616	5,587,098

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	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	5,445,524	367,898	197,300	3,664,777	4,229,975	105,721	56,697	1,053,131	1,215,549	0	0	0	
		TOTAL ACCOUNT	6,173,975	426,764	197,300	4,087,547	4,711,611	328,074	56,697	1,055,664	1,440,435	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,010,255	1,383,855	466,877	6,159,523	8,010,255	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,633,170	0	0	0	0	2,704,270	427,964	500,936	3,633,170	0	0	0	
99		GD-OR / AS	1,059,790	0	0	0	0	0	0	0	0	1,059,790	0	1,059,790	
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	15,621,543	0	0	11,043,650	11,043,650	0	0	3,159,926	3,159,926	0	1,417,967	1,417,967	
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	36,107,264	1,404,065	1,220,150	18,003,918	20,628,133	2,710,078	644,429	7,847,343	11,201,850	1,059,790	3,217,491	4,277,281	
	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	3,214,244	400,088	15,791	2,798,365	3,214,244	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	5,156,394	400,088	15,791	3,851,629	4,267,508	106,253	0	556,115	662,368	18,586	207,932	226,518	

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	28,021,303	13,069,046	8,291,584	6,660,673	28,021,303	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	34,160,908	13,320,788	8,684,032	7,525,518	29,530,338	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	46,595,648	13,070,511	6,561,559	26,963,578	46,595,648	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	93,461,685	0	0	66,072,738	66,072,738	0	0	18,905,430	18,905,430	0	8,483,517	8,483,517	
9		CD-WA / ID / AN	17,998,420	9,638,749	2,881,344	1,460,719	13,980,812	2,769,847	828,000	419,761	4,017,608	0	0	0	
		TOTAL ACCOUNT	159,952,034	22,709,260	9,442,903	94,497,035	126,649,198	3,371,637	1,118,445	19,498,546	23,988,628	754,626	8,559,582	9,314,208	
	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	799,081	0	0	564,910	564,910	0	0	161,638	161,638	0	72,533	72,533	
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	1,107,059	0	13,505	845,541	859,046	0	1,914	164,196	166,110	9,092	72,811	81,903	
		TOTAL GENERAL PLANT	645,749,945	89,336,617	42,238,044	328,877,836	460,452,497	52,046,729	8,358,467	80,896,438	141,301,634	11,918,463	32,077,351	43,995,814	

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 INTANGIBLE PLANT	C-IPL-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	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	425,951	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
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	23,077,130	3,872,636	0	19,204,494	23,077,130	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	269,634	0	0	0	0	0	0	0	0	269,634	269,634	
8		GD-AA	440,059	0	0	0	0	0	0	302,479	302,479	0	137,580	
7		CD-AA	127,810,074	0	0	90,355,332	90,355,332	0	0	25,853,422	25,853,422	0	11,601,320	
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	152,363,377	4,002,117	0	110,025,732	114,027,849	37,208	0	26,289,786	26,326,994	269,634	11,738,900	12,008,534
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,323,636	0	0	3,323,636	3,323,636	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	16,674,149	0	0	11,787,790	11,787,790	0	0	3,372,847	3,372,847	0	1,513,512	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	19,997,785	0	0	15,111,426	15,111,426	0	0	3,372,847	3,372,847	0	1,513,512	1,513,512
	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-1A
For Month Ended November 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	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	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	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	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	11,845,347	0	0	8,374,068	8,374,068	0	0	2,396,077	2,396,077	0	1,075,202	1,075,202
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	11,943,791	0	0	8,472,512	8,472,512	0	0	2,396,077	2,396,077	0	1,075,202	1,075,202
	TOTAL		360,542,040	20,536,597	0	247,731,908	268,268,505	5,207,995	771,517	59,138,588	65,118,100	695,585	26,459,850	27,155,435

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(73,841,283)	(52,202,095)	(14,936,615)	(6,702,573)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(805,651)	(625,814)	(179,837)	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	(78,642,682)	(55,652,703)	(15,924,712)	(7,065,267)

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 WORKING CAPITAL
For Month Ended November 30, 2022
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** 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	5,854,017	5,854,017	0	0	0	0	5,854,017
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	(307)	(307)	0	0	0	0	(307)
7/4	154560 Supply Chain Invoice Price Variance	0	0	20	20	0	0	0	0	20
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	98,696,165	42,890,006	0	141,586,171	87,851,590	37,688,330	10,844,575	5,201,676	0
TOTAL		98,696,165	42,890,006	5,854,567	147,440,738	87,851,590	37,688,330	10,844,575	5,201,676	5,854,567

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%