

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months 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)	45,308,800	32,179,183	13,129,617
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>45,308,800</u>	<u>32,179,183</u>	<u>13,129,617</u>
G-APL	Gas Net Adjusted Rate Base	<u>695,125,120</u>	<u>496,184,683</u>	<u>198,940,437</u>
	RATE OF RETURN	<u>6.518%</u>	<u>6.485%</u>	<u>6.600%</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  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2019 thru 12-31-2021	<b>100.000%</b>	<b>68.450%</b>	<b>31.550%</b>
2	Input	Number of Customers - AMA Percent	12-01-2021 thru 11-30-2022	268,012 <b>100.000%</b>	175,613 <b>65.524%</b>	92,399 <b>34.476%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2021 thru 11-30-2022	14,101,801 <b>100.000%</b>	10,090,479 <b>71.555%</b>	4,011,322 <b>28.445%</b>
	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%
				<b>100.000%</b>	<b>72.367%</b>	<b>27.633%</b>
6	Input	Actual Therms Purchased Percent	12-01-2021 thru 11-30-2022	313,510,736 <b>100.000%</b>	210,041,621 <b>66.997%</b>	103,469,115 <b>33.003%</b>

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

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

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			
	<b>Total</b>		<b>156,823,542</b>	<b>124,947,019</b>	<b>22,328,295</b>	<b>9,548,228</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>79.673%</b>	<b>14.238%</b>	<b>6.089%</b>
	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
	<b>Total</b>		<b>91,701,964</b>	<b>69,838,594</b>	<b>14,311,869</b>	<b>7,551,501</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>76.158%</b>	<b>15.607%</b>	<b>8.235%</b>
	Number of Customers at		777,952	405,775	266,537	105,640
	<b>Percentage</b>		<b>100.000%</b>	<b>52.160%</b>	<b>34.261%</b>	<b>13.579%</b>
	Net Direct Plant		4,171,556,663	3,119,808,181	701,125,169	350,623,313
	<b>Percentage</b>		<b>100.000%</b>	<b>74.788%</b>	<b>16.807%</b>	<b>8.405%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>282.779%</b>	<b>80.913%</b>	<b>36.308%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.695%</b>	<b>20.228%</b>	<b>9.077%</b>

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

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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)		<b>100.000%</b>	<b>0.000%</b>	<b>68.736%</b>	<b>31.264%</b>

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended November 30, 2022

Average of Monthly Averages Basis

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

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)		<b>100.000%</b>	<b>77.679%</b>	<b>22.321%</b>	<b>0.000%</b>
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	
			<b>100.000%</b>	<b>67.096%</b>	<b>32.904%</b>	
11	Book Depreciation Percent	12-01-2021 thru 11-30-2022	29,722,018	21,179,276	8,542,742	
			<b>100.000%</b>	<b>71.258%</b>	<b>28.742%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	11-01-2021 thru 11-30-2022	792,611,603	561,113,454	231,498,149	
			<b>100.000%</b>	<b>70.793%</b>	<b>29.207%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	11-01-2021 thru 11-30-2022	95,006,297	76,321,478	18,684,819	
			<b>100.000%</b>	<b>80.333%</b>	<b>19.667%</b>	
14	Net Allocated Schedule M's - AMA Percent	12-01-2021 thru 11-30-2022	-43,205,429	-30,389,275	-12,816,154	
			<b>100.000%</b>	<b>70.337%</b>	<b>29.663%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
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
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>285,670,494</b>	<b>0</b>	<b>285,670,494</b>	<b>202,347,751</b>	<b>0</b>	<b>202,347,751</b>	<b>83,322,743</b>	<b>0</b>	<b>83,322,743</b>
	<b>OTHER OPERATING REVENUES:</b>									
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
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>100,394,632</b>	<b>621,197</b>	<b>101,015,829</b>	<b>67,785,733</b>	<b>449,542</b>	<b>68,235,275</b>	<b>32,608,899</b>	<b>171,655</b>	<b>32,780,554</b>
	<b>TOTAL GAS REVENUES</b>	<b>386,065,126</b>	<b>621,197</b>	<b>386,686,323</b>	<b>270,133,484</b>	<b>449,542</b>	<b>270,583,026</b>	<b>115,931,642</b>	<b>171,655</b>	<b>116,103,297</b>
	<b>PRODUCTION EXPENSES:</b>									
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
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>209,319,728</b>	<b>950,098</b>	<b>210,269,826</b>	<b>138,890,888</b>	<b>637,478</b>	<b>139,528,366</b>	<b>70,428,840</b>	<b>312,620</b>	<b>70,741,460</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
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
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,889,669</b>	<b>2,889,669</b>	<b>0</b>	<b>1,977,978</b>	<b>1,977,978</b>	<b>0</b>	<b>911,691</b>	<b>911,691</b>
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
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>1,033,161</b>	<b>1,033,161</b>	<b>0</b>	<b>707,199</b>	<b>707,199</b>	<b>0</b>	<b>325,962</b>	<b>325,962</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>3,922,830</b>	<b>3,922,830</b>	<b>0</b>	<b>2,685,177</b>	<b>2,685,177</b>	<b>0</b>	<b>1,237,653</b>	<b>1,237,653</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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	
	<b>DISTRIBUTION EXPENSES:</b>										
	<b>OPERATION</b>										
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)
	<b>MAINTENANCE</b>										
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
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>		<b>14,101,799</b>	<b>4,120,876</b>	<b>18,222,675</b>	<b>10,090,478</b>	<b>2,948,693</b>	<b>13,039,171</b>	<b>4,011,321</b>	<b>1,172,183</b>	<b>5,183,504</b>
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
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>		<b>43,239,384</b>	<b>57,432</b>	<b>43,296,816</b>	<b>33,238,834</b>	<b>38,478</b>	<b>33,277,312</b>	<b>10,000,550</b>	<b>18,954</b>	<b>10,019,504</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>57,341,183</b>	<b>4,178,308</b>	<b>61,519,491</b>	<b>43,329,312</b>	<b>2,987,171</b>	<b>46,316,483</b>	<b>14,011,871</b>	<b>1,191,137</b>	<b>15,203,008</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	88,661	88,661	0	58,094	58,094	0	30,567	30,567
2	902000	Meter Reading Expenses	370,915	103,142	474,057	273,025	67,583	340,608	97,890	35,559	133,449
2	903XXX	Customer Records & Collection Expenses	514,669	4,719,460	5,234,129	256,248	3,092,379	3,348,627	258,421	1,627,081	1,885,502
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	145,484	145,484	0	95,327	95,327	0	50,157	50,157
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>1,113,709</b>	<b>5,056,748</b>	<b>6,170,457</b>	<b>553,876</b>	<b>3,313,384</b>	<b>3,867,260</b>	<b>559,833</b>	<b>1,743,364</b>	<b>2,303,197</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	12,939,016	91,050	13,030,066	10,907,685	59,660	10,967,345	2,031,331	31,390	2,062,721
2	909000	Advertising	91,970	323,771	415,741	64,619	212,148	276,767	27,351	111,623	138,974
2	910000	Misc Customer Service & Info Exp	0	85,737	85,737	0	56,178	56,178	0	29,559	29,559
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>13,030,986</b>	<b>500,558</b>	<b>13,531,544</b>	<b>10,972,304</b>	<b>327,986</b>	<b>11,300,290</b>	<b>2,058,682</b>	<b>172,572</b>	<b>2,231,254</b>
<b>SALES EXPENSES:</b>											
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>429</b>	<b>429</b>	<b>0</b>	<b>281</b>	<b>281</b>	<b>0</b>	<b>148</b>	<b>148</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
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
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>3,926,428</b>	<b>26,518,667</b>	<b>30,445,095</b>	<b>2,973,427</b>	<b>19,190,763</b>	<b>22,164,190</b>	<b>953,001</b>	<b>7,327,904</b>	<b>8,280,905</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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	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	167,080	212,902	11,548	68,932	80,480
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	10,933,775	17,406,864	(666,021)	4,180,143	3,514,122
	TOTAL ADMIN & GENERAL EXPENSES	9,733,496	41,632,585	51,366,081	9,446,516	30,124,538	39,571,054	286,980	11,508,047	11,795,027
	TOTAL EXPENSES BEFORE FIT	290,539,102	56,241,556	346,780,658	203,192,896	40,076,015	243,268,911	87,346,206	16,165,541	103,511,747
	NET OPERATING INCOME (LOSS) BEFORE FIT			39,905,665			27,314,115			12,591,550
G-FIT	FEDERAL INCOME TAX			(1,610,649)			(1,011,793)			(598,856)
G-FIT	DEFERRED FEDERAL INCOME TAX			(3,792,486)			(3,853,275)			60,789
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			45,308,800			32,179,183			13,129,617

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL 2	Number of Customers - AMA	100.000%	65.524%	34.476%
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12A</b>
For Twelve Months 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	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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12A</b>
For Twelve Months 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	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)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>218,725,916</b>	<b>0</b>	<b>218,725,916</b>	<b>144,735,932</b>	<b>0</b>	<b>144,735,932</b>	<b>73,989,984</b>	<b>0</b>	<b>73,989,984</b>

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:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months 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	121,822	91,050	212,872	71,546	59,660	131,206	50,276	31,390	81,666
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	59,660	10,967,345	2,031,331	31,390	2,062,721

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.524%	34.476%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months 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	695,125,120	496,184,683	198,940,437
	Interest Deduction for FIT Calculation	17,766,415	12,677,519	5,088,896
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12A</b>
For Twelve Months 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	386,686,323	270,583,026	116,103,297
G-OPS	Operating & Maintenance Expense	281,529,695	191,877,536	89,652,159
G-OPS	Book Deprec/Amort and Reg Amortizations	42,385,342	32,272,627	10,112,715
G-OTX	Taxes Other than FIT	22,865,621	19,118,748	3,746,873
	Net Operating Income Before FIT	39,905,665	27,314,115	12,591,550
G-INT	Less: Interest Expense	17,766,415	12,677,519	5,088,896
G-OTX	Less: Idaho ITC Deferral & Amortization	(10)	0	(10)
G-SCM	Schedule M Adjustments	(29,808,997)	(19,454,656)	(10,354,341)
	Taxable Net Operating Income	(7,669,757)	(4,818,060)	(2,851,697)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,610,649)	(1,011,793)	(598,856)
G-DTE	Deferred FIT	4,050,883	2,927,678	1,123,205
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	(5,403,135)	(4,865,068)	(538,067)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>		<b>G-SCM-12A</b>
For Twelve Months 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	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	1,239,301	1,239,301	0	511,297	511,297
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	286,072	286,072	0	118,024	118,024
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	34,947	34,947	0	14,418	14,418
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	(356,838)	(356,838)	0	(147,220)	(147,220)
12	997027	Customer Uncollectibles	138,513	(947,619)	(809,106)	(96,988)	(670,848)	(767,836)	235,501	(276,771)	(41,270)
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	(1,606,658)	(1,606,658)	0	(662,857)	(662,857)
12	997035	Leases	0	19,253	19,253	0	13,933	13,933	0	5,320	5,320
12	997048	AFUDC	0	(518,317)	(518,317)	0	(366,932)	(366,932)	0	(151,385)	(151,385)
12	997049	Tax Depreciation	0	(38,728,230)	(38,728,230)	0	(27,416,876)	(27,416,876)	0	(11,311,354)	(11,311,354)
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	2,943,850	2,943,850	0	1,214,541	1,214,541
12	997081	Deferred Compensation	0	(11,671)	(11,671)	0	(8,262)	(8,262)	0	(3,409)	(3,409)
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	233,814	233,814	0	165,524	165,524	0	68,290	68,290
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	(5,946,612)	(5,946,612)	0	(2,453,388)	(2,453,388)
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	117,146	345,912	158,334	48,331	206,665
12	997111	Capitalized Transportation	0	(67,034)	(67,034)	0	(47,455)	(47,455)	0	(19,579)	(19,579)
12	997114	AFUDC Debt CWIP	0	116,259	116,259	0	82,303	82,303	0	33,956	33,956
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	397,395	397,395	0	281,328	281,328	0	116,067	116,067
12	997120	Transportation Tax Disallowance	0	25,282	25,282	0	17,898	17,898	0	7,384	7,384
12	997125	COVID-19	293,088	0	293,088	293,088	0	293,088	0	0	0
12	997126	Prepaid Expenses	0	(8,905)	(8,905)	0	(6,304)	(6,304)	0	(2,601)	(2,601)
12	997127	CARES Act SS Deferral	0	(840,258)	(840,258)	0	(594,844)	(594,844)	0	(245,414)	(245,414)
12	997128	Meters Expensed	0	(6,809,261)	(6,809,261)	0	(4,820,480)	(4,820,480)	0	(1,988,781)	(1,988,781)
12	997129	Mixed Service Costs (IDD#5)	0	(5,925,000)	(5,925,000)	0	(4,194,485)	(4,194,485)	0	(1,730,515)	(1,730,515)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>13,396,429</b>	<b>(43,205,426)</b>	<b>(29,808,997)</b>	<b>10,934,615</b>	<b>(30,389,271)</b>	<b>(19,454,656)</b>	<b>2,461,814</b>	<b>(12,816,155)</b>	<b>(10,354,341)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers - AMA	100.000%	65.524%	34.476%
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) - AMA	100.000%	70.793%	29.207%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months 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	2,291,039	1,621,895	669,144
99	410100	Deferred Federal Income Tax Exp	3,216,033	2,227,236	988,797
		<b>SUBTOTAL</b>	<b>5,507,072</b>	<b>3,849,131</b>	<b>1,657,941</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(1,920,198)	(1,359,310)	(560,888)
99	411100	Deferred Federal Income Tax Exp	(1,205,381)	(730,716)	(474,665)
		<b>SUBTOTAL</b>	<b>(3,125,579)</b>	<b>(2,090,026)</b>	<b>(1,035,553)</b>
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
		<b>SUBTOTAL</b>	<b>1,669,390</b>	<b>1,168,573</b>	<b>500,817</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>4,050,883</b>	<b>2,927,678</b>	<b>1,123,205</b>
99	411193	Customer Tax Credit Amortization	(7,843,369)	(6,780,953)	(1,062,416)
		<b>SUBTOTAL</b>	<b>(7,843,369)</b>	<b>(6,780,953)</b>	<b>(1,062,416)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.793%	29.207%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12A</b>
For Twelve Months 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
		<b>UNDERGROUND STORAGE</b>									
1	408190	R&P Property Tax - Storage	0	308,739	308,739	0	211,332	211,332	0	97,407	97,407
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	<b>0</b>	<b>308,739</b>	<b>308,739</b>	<b>0</b>	<b>211,332</b>	<b>211,332</b>	<b>0</b>	<b>97,407</b>	<b>97,407</b>
		<b>DISTRIBUTION</b>									
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)
		<b>TOTAL DISTRIBUTION TAX</b>	<b>20,783,183</b>	<b>0</b>	<b>20,783,183</b>	<b>17,620,208</b>	<b>0</b>	<b>17,620,208</b>	<b>3,162,975</b>	<b>0</b>	<b>3,162,975</b>
		<b>ADMINISTRATIVE &amp; GENERAL</b>									
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
		<b>TOTAL A&amp;G TAX</b>	<b>606,595</b>	<b>1,167,104</b>	<b>1,773,699</b>	<b>442,610</b>	<b>844,598</b>	<b>1,287,208</b>	<b>163,985</b>	<b>322,506</b>	<b>486,491</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>21,389,778</b>	<b>1,475,843</b>	<b>22,865,621</b>	<b>18,062,818</b>	<b>1,055,930</b>	<b>19,118,748</b>	<b>3,326,960</b>	<b>419,913</b>	<b>3,746,873</b>

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  
 Average of Monthly Averages Basis

Report ID:  
**G-PLT-12A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
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)	4,185,337	58,784,371	62,969,708	4,185,337	42,540,486	46,725,823	0	16,243,885	16,243,885
<b>TOTAL INTANGIBLE PLANT</b>			<b>5,979,448</b>	<b>60,086,375</b>	<b>66,065,823</b>	<b>5,207,931</b>	<b>43,482,707</b>	<b>48,690,638</b>	<b>771,517</b>	<b>16,603,668</b>	<b>17,375,185</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
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	2,584,581	2,584,581	0	1,769,146	1,769,146	0	815,435	815,435
1	352XXX	Wells	0	23,205,714	23,205,714	0	15,884,311	15,884,311	0	7,321,403	7,321,403
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	15,100,342	15,100,342	0	10,336,184	10,336,184	0	4,764,158	4,764,158
1	355000	Measuring & Regulating Equipment	0	1,708,942	1,708,942	0	1,169,771	1,169,771	0	539,171	539,171
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	2,722,815	2,722,815	0	1,863,767	1,863,767	0	859,048	859,048
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>49,218,329</b>	<b>49,218,329</b>	<b>0</b>	<b>33,721,779</b>	<b>33,721,779</b>	<b>0</b>	<b>15,496,550</b>	<b>15,496,550</b>
<b>DISTRIBUTION PLANT:</b>											
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	676,098	0	676,098	498,895	0	498,895	177,203	0	177,203
6	375000	Structures & Improvements	1,570,380	0	1,570,380	920,885	0	920,885	649,495	0	649,495
6	376000	Mains	447,434,225	2,518,937	449,953,162	299,474,093	1,687,612	301,161,705	147,960,132	831,325	148,791,457
6	378000	Measuring & Reg Station Equip-General	7,282,269	0	7,282,269	4,646,152	0	4,646,152	2,636,117	0	2,636,117
6	379000	Measuring & Reg Station Equip-City Gate	6,674,829	0	6,674,829	1,935,181	0	1,935,181	4,739,648	0	4,739,648
6	380000	Services	328,790,627	0	328,790,627	226,085,327	0	226,085,327	102,705,300	0	102,705,300
6	381XXX	Meters	113,618,509	0	113,618,509	81,533,002	0	81,533,002	32,085,507	0	32,085,507
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	4,052,935	0	4,052,935	2,996,495	0	2,996,495	1,056,440	0	1,056,440
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>910,188,467</b>	<b>2,518,937</b>	<b>912,707,404</b>	<b>618,153,955</b>	<b>1,687,612</b>	<b>619,841,567</b>	<b>292,034,512</b>	<b>831,325</b>	<b>292,865,837</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	3,367,000	2,559,835	5,926,835	3,269,403	1,852,476	5,121,879	97,597	707,359	804,956
4	390XXX	Structures & Improvements	29,547,548	28,440,397	57,987,945	27,810,608	20,581,462	48,392,070	1,736,940	7,858,935	9,595,875
4	391XXX	Office Furniture & Equipment	1,399,470	14,814,246	16,213,716	1,397,264	10,720,625	12,117,889	2,206	4,093,621	4,095,827
4	392XXX	Transportation Equipment	14,002,401	5,050,904	19,053,305	10,491,986	3,655,188	14,147,174	3,510,415	1,395,716	4,906,131
4	393000	Stores Equipment	378,635	1,043,615	1,422,250	322,581	755,233	1,077,814	56,054	288,382	344,436
4	394000	Tools, Shop & Garage Equipment	3,219,287	7,705,080	10,924,367	2,609,202	5,575,935	8,185,137	610,085	2,129,145	2,739,230
4	395XXX	Laboratory Equipment	106,253	556,568	662,821	106,253	402,772	509,025	0	153,796	153,796
4	396XXX	Power Operated Equipment	3,516,461	1,068,654	4,585,115	2,581,299	773,353	3,354,652	935,162	295,301	1,230,463
4	397XXX	Communications Equipment	4,636,772	18,311,031	22,947,803	3,518,276	13,251,144	16,769,420	1,118,496	5,059,887	6,178,383
4	398000	Miscellaneous Equipment	1,914	144,657	146,571	0	104,684	104,684	1,914	39,973	41,887
<b>TOTAL GENERAL PLANT</b>			<b>60,175,741</b>	<b>79,694,987</b>	<b>139,870,728</b>	<b>52,106,872</b>	<b>57,672,872</b>	<b>109,779,744</b>	<b>8,068,869</b>	<b>22,022,115</b>	<b>30,090,984</b>

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

Report ID:  
**G-PLT-12A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	976,343,656	191,518,628	1,167,862,284	675,468,758	136,564,970	812,033,728	300,874,898	54,953,658	355,828,556
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,780,834)	(18,780,834)	0	(12,855,481)	(12,855,481)	0	(5,925,353)	(5,925,353)
G-ADEP		Distribution Plant	(276,440,676)	(1,990,001)	(278,430,677)	(178,466,965)	(1,333,241)	(179,800,206)	(97,973,711)	(656,760)	(98,630,471)
G-ADEP		General Plant	(18,342,906)	(26,521,525)	(44,864,431)	(14,265,434)	(19,192,832)	(33,458,266)	(4,077,472)	(7,328,693)	(11,406,165)
		TOTAL ACCUMULATED DEPRECIATION	(294,783,582)	(47,292,360)	(342,075,942)	(192,732,399)	(33,381,554)	(226,113,953)	(102,051,183)	(13,910,806)	(115,961,989)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(452,517)	(1,000,883)	(1,453,400)	(301,098)	(724,309)	(1,025,407)	(151,419)	(276,574)	(427,993)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,986,039)	(28,735,304)	(31,721,343)	(2,986,039)	(20,794,878)	(23,780,917)	0	(7,940,426)	(7,940,426)
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	(3,438,556)	(29,736,187)	(33,174,743)	(3,287,137)	(21,519,187)	(24,806,324)	(151,419)	(8,217,000)	(8,368,419)
		TOTAL ACCUMULATED DEPR/AMORT	(298,222,138)	(77,028,547)	(375,250,685)	(196,019,536)	(54,900,741)	(250,920,277)	(102,202,602)	(22,127,806)	(124,330,408)
		NET GAS UTILITY PLANT before DFIT	678,121,518	114,490,081	792,611,599	479,449,222	81,664,229	561,113,451	198,672,296	32,825,852	231,498,148
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,234,532)	(103,234,532)	0	(73,082,822)	(73,082,822)	0	(30,151,710)	(30,151,710)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,677,857)	(15,677,857)	0	(11,342,628)	(11,342,628)	0	(4,335,229)	(4,335,229)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(838,725)	(838,725)	0	(606,960)	(606,960)	0	(231,765)	(231,765)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	82,781	82,781	0	59,906	59,906	0	22,875	22,875
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(275,205)	(275,205)	0	(194,826)	(194,826)	0	(80,379)	(80,379)
		TOTAL ACCUMULATED DFIT	0	(119,943,538)	(119,943,538)	0	(85,167,330)	(85,167,330)	0	(34,776,208)	(34,776,208)
		NET GAS UTILITY PLANT	678,121,518	(5,453,457)	672,668,061	479,449,222	(3,503,101)	475,946,121	198,672,296	(1,950,356)	196,721,940

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) - AMA	100.000%	70.793%	29.207%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months 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	678,121,518	(5,453,457)	672,668,061	479,449,222	(3,503,101)	475,946,121	198,672,296	(1,950,356)	196,721,940
		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	1,277,191	2,135,186	3,412,377	789,622	1,545,170	2,334,792	487,569	590,016	1,077,585
4	182318	Accumulated Amortization - AFUDC	(255,120)	(851,241)	(1,106,361)	(186,301)	(616,034)	(802,335)	(68,819)	(235,207)	(304,026)
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	22,032,105	22,032,105	0	15,080,976	15,080,976	0	6,951,129	6,951,129
1	164115	Gas Inventory--Clay Basin	0	83,248	83,248	0	60,244	60,244	0	23,004	23,004
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,601,081	0	3,601,081	3,601,081	0	3,601,081	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	8,599,329	0	8,599,329	8,599,329	0	8,599,329	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,699,598)	0	(1,699,598)	(1,699,598)	0	(1,699,598)	0	0	0
4	252000	Customer Advances	(1,158)	0	(1,158)	(1,158)	0	(1,158)	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(34,330,578)	0	(34,330,578)	(22,826,902)	0	(22,826,902)	(11,503,676)	0	(11,503,676)
99	190393	ADFIT-Customer Tax Credit	7,209,421	0	7,209,421	4,793,649	0	4,793,649	2,415,772	0	2,415,772
99	235199	Customer Deposits	(901)	0	(901)	(901)	0	(901)	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	5,573,593	0	5,573,593	5,573,593	0	5,573,593	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,170,455)	0	(1,170,455)	(1,170,455)	0	(1,170,455)	0	0	0
C-WKC		Working Capital	4,523,892	0	4,523,892	2,773,334	0	2,773,334	1,750,558	0	1,750,558
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(6,673,303)	29,130,362	22,457,059	245,293	19,993,269	20,238,562	(6,918,596)	9,137,093	2,218,497
		NET RATE BASE	671,448,215	23,676,905	695,125,120	479,694,515	16,490,168	496,184,683	191,753,700	7,186,737	198,940,437

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months 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	
<b>Electric Production</b>														
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												
<b>Total Electric Production</b>	<b>46,215,068</b>	<b>46,215,068</b>												
<b>Electric Transmission</b>														
ED-AN	18,878,306	18,878,306												
ED-ID	275,047	275,047												
ED-WA	518,941	518,941												
<b>Total Electric Transmission</b>	<b>19,672,294</b>	<b>19,672,294</b>												
<b>Electric Distribution</b>														
ED-AN	85,367	85,367												
ED-ID	19,341,588	19,341,588												
ED-WA	36,965,980	36,965,980												
<b>Total Electric Distribution</b>	<b>56,392,935</b>	<b>56,392,935</b>												
<b>Gas Underground Storage</b>														
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										
<b>Total Gas Underground Storage</b>	<b>850,056</b>		<b>724,422</b>	<b>125,634</b>		<b>724,422</b>	<b>724,422</b>		<b>495,867</b>	<b>495,867</b>		<b>228,555</b>	<b>228,555</b>	
<b>Gas Distribution</b>														
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										
<b>Total Gas Distribution</b>	<b>32,775,633</b>		<b>22,513,633</b>	<b>10,262,000</b>		<b>22,456,201</b>	<b>22,513,633</b>		<b>15,618,626</b>	<b>38,478</b>	<b>15,657,104</b>	<b>6,837,575</b>	<b>18,954</b>	<b>6,856,529</b>
<b>General Plant</b>														
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										
<b>Total General Plant</b>	<b>31,163,672</b>	<b>22,416,883</b>	<b>6,483,962</b>	<b>2,262,827</b>		<b>1,734,658</b>	<b>4,749,304</b>	<b>6,483,962</b>	<b>1,589,376</b>	<b>3,436,930</b>	<b>5,026,306</b>	<b>145,282</b>	<b>1,312,374</b>	<b>1,457,656</b>
<b>Total Depreciation Expense</b>	<b>187,069,658</b>	<b>144,697,180</b>	<b>29,722,017</b>	<b>12,650,461</b>		<b>24,190,859</b>	<b>5,531,158</b>	<b>29,722,017</b>	<b>17,208,002</b>	<b>3,971,275</b>	<b>21,179,277</b>	<b>6,982,857</b>	<b>1,559,883</b>	<b>8,542,740</b>

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:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12A</b>
For Twelve Months 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
<b>Production/Transmission</b>													
Franchises (302000) ED-AN	918,399	918,399											
Misc Intangible Plt (303000) ED-AN	259,280	259,280											
<b>Total Production/Transmission</b>	<b>1,177,679</b>	<b>1,177,679</b>											
<b>Distribution</b>													
Franchises (302000) ED-WA	108,173	108,173											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
<b>Total Distribution</b>	<b>114,039</b>	<b>114,039</b>											
<b>General Plant - 303000</b>													
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
GD-WA	24,862		24,862		24,862		24,862	24,862		24,862			
GD-OR	8,065			8,065									
<b>Total General Plant - 303000</b>	<b>472,284</b>	<b>300,823</b>	<b>125,742</b>	<b>45,719</b>	<b>39,657</b>	<b>86,085</b>	<b>125,742</b>	<b>24,862</b>	<b>62,297</b>	<b>87,159</b>	<b>14,795</b>	<b>23,788</b>	<b>38,583</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
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
9,4 CD-WA	3,713,135	2,884,289	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									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>54,279,072</b>	<b>40,593,170</b>	<b>9,704,259</b>	<b>3,981,643</b>	<b>828,846</b>	<b>8,875,413</b>	<b>9,704,259</b>	<b>828,846</b>	<b>6,422,870</b>	<b>7,251,716</b>	<b>0</b>	<b>2,452,543</b>	<b>2,452,543</b>
<b>Gas Underground Storage</b>													
1 GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>													
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									
<b>Total General Plant- 390200, 396200</b>	<b>422,431</b>	<b>422,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Amortization Expense</b>	<b>56,465,505</b>	<b>42,608,142</b>	<b>9,830,001</b>	<b>4,027,362</b>	<b>868,503</b>	<b>8,961,498</b>	<b>9,830,001</b>	<b>853,708</b>	<b>6,485,167</b>	<b>7,338,875</b>	<b>14,795</b>	<b>2,476,331</b>	<b>2,491,126</b>

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%			

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months 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	
<b>Electric Production</b>														
Steam (ED-AN)	(75,948,623)	(75,948,623)												
Steam (ED-ID)	(93,936,031)	(93,936,031)												
Steam (ED-WA)	(180,549,471)	(180,549,471)												
Hydro (ED-AN)	(179,668,669)	(179,668,669)												
Other (ED-AN)	(163,273,272)	(163,273,272)												
<b>Total Electric Production</b>	<b>(693,376,066)</b>	<b>(693,376,066)</b>												
<b>Electric Transmission</b>														
ED-AN	(231,457,352)	(231,457,352)												
ED-ID	(10,441,149)	(10,441,149)												
ED-WA	(16,425,226)	(16,425,226)												
<b>Total Electric Transmission</b>	<b>(258,323,727)</b>	<b>(258,323,727)</b>												
<b>Electric Distribution</b>														
ED-AN	(446,071)	(446,071)												
ED-ID	(268,082,211)	(268,082,211)												
ED-WA	(439,082,372)	(439,082,372)												
<b>Total Electric Distribution</b>	<b>(707,610,654)</b>	<b>(707,610,654)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(18,780,834)		(18,780,834)			(18,780,834)	(18,780,834)		(12,855,481)	(12,855,481)		(5,925,353)	(5,925,353)	
GD-OR	(1,569,469)			(1,569,469)										
<b>Total Gas Underground Storage</b>	<b>(20,350,303)</b>		<b>(18,780,834)</b>	<b>(1,569,469)</b>		<b>(18,780,834)</b>	<b>(18,780,834)</b>		<b>(12,855,481)</b>	<b>(12,855,481)</b>		<b>(5,925,353)</b>	<b>(5,925,353)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,990,001)		(1,990,001)			(1,990,001)	(1,990,001)		(1,333,241)	(1,333,241)		(656,760)	(656,760)	
GD-ID	(97,973,711)		(97,973,711)			(97,973,711)	(97,973,711)				(97,973,711)		(97,973,711)	
GD-WA	(178,466,965)		(178,466,965)			(178,466,965)	(178,466,965)	(178,466,965)		(178,466,965)				
GD-OR	(135,174,339)			(135,174,339)										
<b>Total Gas Distribution</b>	<b>(413,605,016)</b>		<b>(278,430,677)</b>	<b>(135,174,339)</b>		<b>(276,440,676)</b>	<b>(1,990,001)</b>	<b>(278,430,677)</b>	<b>(178,466,965)</b>	<b>(1,333,241)</b>	<b>(179,800,206)</b>	<b>(97,973,711)</b>	<b>(656,760)</b>	<b>(98,630,471)</b>
<b>General Plant</b>														
ED-AN	(38,451,337)	(38,451,337)												
ED-ID	(13,171,056)	(13,171,056)												
ED-WA	(24,850,671)	(24,850,671)												
7.4 CD-AA	(95,198,656)	(67,300,690)	(19,256,784)	(8,641,182)		(19,256,784)	(19,256,784)		(13,935,557)	(13,935,557)		(5,321,227)	(5,321,227)	
9.4 CD-AN	(8,301,577)	(6,448,499)	(1,853,078)			(1,853,078)	(1,853,078)		(1,341,017)	(1,341,017)		(512,061)	(512,061)	
9 CD-ID	(7,357,069)	(5,714,824)	(1,642,245)			(1,642,245)	(1,642,245)				(1,642,245)		(1,642,245)	
9 CD-WA	(10,514,196)	(8,167,217)	(2,346,979)			(2,346,979)	(2,346,979)	(2,346,979)		(2,346,979)				
8.4 GD-AA	(2,388,603)		(1,641,830)	(746,773)		(1,641,830)	(1,641,830)		(1,188,143)	(1,188,143)		(453,687)	(453,687)	
4 GD-AN	(3,769,833)		(3,769,833)			(3,769,833)	(3,769,833)		(2,728,115)	(2,728,115)		(1,041,718)	(1,041,718)	
GD-ID	(2,435,227)		(2,435,227)			(2,435,227)	(2,435,227)				(2,435,227)		(2,435,227)	
GD-WA	(11,918,455)		(11,918,455)			(11,918,455)	(11,918,455)	(11,918,455)		(11,918,455)				
GD-OR	(5,522,960)			(5,522,960)										
<b>Total General Plant</b>	<b>(223,879,640)</b>	<b>(164,104,294)</b>	<b>(44,864,431)</b>	<b>(14,910,915)</b>		<b>(18,342,906)</b>	<b>(26,521,525)</b>	<b>(44,864,431)</b>	<b>(14,265,434)</b>	<b>(19,192,832)</b>	<b>(33,458,266)</b>	<b>(4,077,472)</b>	<b>(7,328,693)</b>	<b>(11,406,165)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,317,145,406)</b>	<b>(1,823,414,741)</b>	<b>(342,075,942)</b>	<b>(151,654,723)</b>		<b>(294,783,582)</b>	<b>(47,292,360)</b>	<b>(342,075,942)</b>	<b>(192,732,399)</b>	<b>(33,381,554)</b>	<b>(226,113,953)</b>	<b>(102,051,183)</b>	<b>(13,910,806)</b>	<b>(115,961,989)</b>

**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
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Twelve Months Ended November 30, 2022
Average of Monthly Averages Basis

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

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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(15,116,020)	(15,116,020)											
Misc Intangible Plt (303000)	ED-AN	(2,667,165)	(2,667,165)											
<b>Total Production/Transmission</b>		<b>(17,783,185)</b>	<b>(17,783,185)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(330,255)	(330,255)											
Misc Intangible Plt (303000)	ED-WA	(62,716)	(62,716)											
<b>Total Distribution</b>		<b>(392,971)</b>	<b>(392,971)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,793,804)	(3,388,979)	(969,691)	(435,134)		(969,691)	(969,691)		(701,736)	(701,736)		(267,955)	(267,955)
9,4	CD-AN	(139,738)	(108,546)	(31,192)			(31,192)	(31,192)		(22,573)	(22,573)		(8,619)	(8,619)
	GD-ID	(151,419)		(151,419)			(151,419)	(151,419)					(151,419)	(151,419)
	GD-WA	(301,098)		(301,098)			(301,098)	(301,098)		(301,098)	(301,098)			
	GD-OR	(124,296)			(124,296)									
<b>Total General Plant - 303000</b>		<b>(5,510,355)</b>	<b>(3,497,525)</b>	<b>(1,453,400)</b>	<b>(559,430)</b>	<b>(452,517)</b>	<b>(1,000,883)</b>	<b>(1,453,400)</b>	<b>(301,098)</b>	<b>(724,309)</b>	<b>(1,025,407)</b>	<b>(151,419)</b>	<b>(276,574)</b>	<b>(427,993)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(140,961,858)	(99,652,985)	(28,513,765)	(12,795,108)		(28,513,765)	(28,513,765)		(20,634,557)	(20,634,557)		(7,879,208)	(7,879,208)
9,4	CD-AN	(339,703)	(263,874)	(75,829)			(75,829)	(75,829)		(54,875)	(54,875)		(20,954)	(20,954)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(13,377,112)	(10,391,073)	(2,986,039)		(2,986,039)	(2,986,039)	(2,986,039)			(2,986,039)	0	0	0
	ED-AN	(12,505,326)	(12,505,326)											
	ED-ID	0	0											
	ED-WA	(1,469,321)	(1,469,321)											
8,4	GD-AA	(211,985)		(145,710)	(66,275)		(145,710)	(145,710)		(105,446)	(105,446)		(40,264)	(40,264)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(1,131)			(1,131)									
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(168,866,436)</b>	<b>(124,282,579)</b>	<b>(31,721,343)</b>	<b>(12,862,514)</b>	<b>(2,986,039)</b>	<b>(28,735,304)</b>	<b>(31,721,343)</b>	<b>(2,986,039)</b>	<b>(20,794,878)</b>	<b>(23,780,917)</b>	<b>0</b>	<b>(7,940,426)</b>	<b>(7,940,426)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
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	(913,388)	(913,388)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(913,388)</b>	<b>(913,388)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(193,466,335)</b>	<b>(146,869,648)</b>	<b>(33,174,743)</b>	<b>(13,421,944)</b>	<b>(3,438,556)</b>	<b>(29,736,187)</b>	<b>(33,174,743)</b>	<b>(3,287,137)</b>	<b>(21,519,187)</b>	<b>(24,806,324)</b>	<b>(151,419)</b>	<b>(8,217,000)</b>	<b>(8,368,419)</b>

**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-12A
For Twelve Months 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	0	0
99		GD-WA / ID / AN	3,071,313	0	0	0	0	3,071,313	0	0	0	3,071,313	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	1,990,063	689,330	339,627	516,884	1,545,841	198,090	97,597	148,535	444,222	0	0	0	
		TOTAL ACCOUNT	18,713,167	811,550	701,906	9,345,324	10,858,780	3,269,403	97,597	2,559,836	5,926,836	845,517	1,082,034	1,927,551	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,264,089	8,297,867	2,841,441	9,124,781	20,264,089	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,097,894	0	0	0	0	25,097,894	0	0	0	25,097,894	0	0	
99		GD-OR / AS	4,210,630	0	0	0	0	0	0	0	0	4,210,630	0	4,210,630	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	128,843,419	0	0	91,085,855	91,085,855	0	0	26,062,447	26,062,447	0	11,695,117	11,695,117	
9		CD-WA / ID / AN	30,586,882	9,439,932	6,044,351	8,274,995	23,759,278	2,712,714	1,736,940	2,377,950	6,827,604	0	0	0	
		TOTAL ACCOUNT	209,002,914	17,737,799	8,885,792	108,485,631	135,109,222	27,810,608	1,736,940	28,440,397	57,987,945	4,210,630	11,695,117	15,905,747	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,519,870	608,584	7,798	1,903,488	2,519,870	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	175,456	0	0	0	0	175,456	0	0	0	175,456	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	302,681	0	0	0	0	0	0	208,051	208,051	0	94,630	94,630	
7		CD-AA	71,852,946	0	0	50,796,440	50,796,440	0	0	14,534,414	14,534,414	0	6,522,092	6,522,092	
9		CD-WA / ID / AN	5,805,010	4,251,751	7,675	249,789	4,509,215	1,221,808	2,206	71,781	1,295,795	0	0	0	
		TOTAL ACCOUNT	80,668,072	4,860,335	15,473	52,949,717	57,825,525	1,397,264	2,206	14,814,246	16,213,716	12,109	6,616,722	6,628,831	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	58,030,404	25,518,137	11,591,250	20,921,017	58,030,404	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,883,452	0	0	0	0	10,014,458	3,260,092	2,608,902	15,883,452	0	0	0	
99		GD-OR / AS	4,741,712	0	0	0	0	0	0	0	0	4,741,712	0	4,741,712	
8		GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385	
7		CD-AA	7,565,760	0	0	5,348,614	5,348,614	0	0	1,530,402	1,530,402	0	686,744	686,744	
9		CD-WA / ID / AN	7,045,287	1,661,743	871,096	2,939,799	5,472,638	477,528	250,323	844,798	1,572,649	0	0	0	
		TOTAL ACCOUNT	93,363,803	27,179,880	12,462,346	29,209,430	68,851,656	10,491,986	3,510,415	5,050,905	19,053,306	4,741,712	717,129	5,458,841	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	5,364,053	348,780	195,063	3,622,847	4,166,690	100,227	56,054	1,041,082	1,197,363	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,092,504</b>	<b>407,646</b>	<b>195,063</b>	<b>4,045,617</b>	<b>4,648,326</b>	<b>322,580</b>	<b>56,054</b>	<b>1,043,615</b>	<b>1,422,249</b>	<b>20,792</b>	<b>1,137</b>	<b>21,929</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,646,054	1,234,597	371,716	6,039,741	7,646,054	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,498,031	0	0	0	0	2,603,385	393,620	501,026	3,498,031	0	0	0	
99		GD-OR / AS	998,315	0	0	0	0	0	0	0	0	998,315	0	998,315	
8		GD-AA	5,699,214	0	0	0	0	0	0	3,917,412	3,917,412	0	1,781,802	1,781,802	
7		CD-AA	15,126,354	0	0	10,693,576	10,693,576	0	0	3,059,759	3,059,759	0	1,373,019	1,373,019	
9		CD-WA / ID / AN	2,012,210	20,242	753,275	789,528	1,563,045	5,817	216,465	226,883	449,165	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>34,980,178</b>	<b>1,254,839</b>	<b>1,124,991</b>	<b>17,522,845</b>	<b>19,902,675</b>	<b>2,609,202</b>	<b>610,085</b>	<b>7,705,080</b>	<b>10,924,367</b>	<b>998,315</b>	<b>3,154,821</b>	<b>4,153,136</b>	
	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	
		<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,098,790	400,088	15,791	2,682,911	3,098,790	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	1,492,110	0	0	1,054,847	1,054,847	0	0	301,824	301,824	0	135,439	135,439	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,043,179</b>	<b>400,088</b>	<b>15,791</b>	<b>3,737,758</b>	<b>4,153,637</b>	<b>106,253</b>	<b>0</b>	<b>556,568</b>	<b>662,821</b>	<b>18,586</b>	<b>208,135</b>	<b>226,721</b>	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	29,273,276	13,314,711	8,605,169	7,353,396	29,273,276	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,151,933	0	0	0	0	2,508,958	822,386	820,589	4,151,933	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	35,459,232	13,566,453	8,997,617	8,218,241	30,782,311	2,581,300	935,162	1,068,655	4,585,117	43,834	47,970	91,804	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	48,070,399	12,685,957	6,538,632	28,845,810	48,070,399	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	894,893	0	0	0	0	601,974	290,445	2,474	894,893	0	0	0	
99		GD-OR / AS	754,913	0	0	0	0	0	0	0	0	754,913	0	754,913	
8		GD-AA	246,370	0	0	0	0	0	0	169,345	169,345	0	77,025	77,025	
7		CD-AA	87,593,721	0	0	61,924,381	61,924,381	0	0	17,718,458	17,718,458	0	7,950,882	7,950,882	
9		CD-WA / ID / AN	18,659,195	10,148,394	2,881,523	1,464,173	14,494,090	2,916,301	828,051	420,753	4,165,105	0	0	0	
		TOTAL ACCOUNT	156,219,491	22,834,351	9,420,155	92,234,364	124,488,870	3,518,275	1,118,496	18,311,030	22,947,801	754,913	8,027,907	8,782,820	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	285,210	0	6,846	278,364	285,210	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	407	0	0	0	0	0	0	280	280	0	127	127	
7		CD-AA	708,574	0	0	500,927	500,927	0	0	143,330	143,330	0	64,317	64,317	
9		CD-WA / ID / AN	13,263	0	6,659	3,643	10,302	0	1,914	1,047	2,961	0	0	0	
		TOTAL ACCOUNT	1,016,546	0	13,505	782,934	796,439	0	1,914	144,657	146,571	9,092	64,444	73,536	
		TOTAL GENERAL PLANT	640,675,873	89,052,941	41,832,639	326,648,648	457,534,228	52,106,871	8,068,869	79,694,989	139,870,729	11,655,500	31,615,416	43,270,916	

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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	11,973,315	319,716	0	11,653,599	11,973,315	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	
		<b>TOTAL ACCOUNT</b>	<b>20,609,928</b>	<b>319,716</b>	<b>0</b>	<b>16,203,330</b>	<b>16,523,046</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,302,004</b>	<b>3,096,115</b>	<b>425,951</b>	<b>564,816</b>	<b>990,767</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	24,982,645	3,050,586	0	21,932,059	24,982,645	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	53,405	0	0	0	0	0	0	0	0	53,405	53,405	
8		GD-AA	444,152	0	0	0	0	0	0	305,292	305,292	0	138,860	
7		CD-AA	138,010,136	0	0	97,566,266	97,566,266	0	0	27,916,690	27,916,690	0	12,527,180	
9		CD-WA / ID / AN	782,731	129,258	0	478,752	608,010	37,144	0	137,577	174,721	0	0	
		<b>TOTAL ACCOUNT</b>	<b>164,273,069</b>	<b>3,179,844</b>	<b>0</b>	<b>119,977,077</b>	<b>123,156,921</b>	<b>37,144</b>	<b>0</b>	<b>28,359,559</b>	<b>28,396,703</b>	<b>53,405</b>	<b>12,666,040</b>	<b>12,719,445</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	2,357,641	0	0	2,357,641	2,357,641	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	12,613,442	0	0	8,917,073	8,917,073	0	0	2,551,447	2,551,447	0	1,144,922	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>14,971,083</b>	<b>0</b>	<b>0</b>	<b>11,274,714</b>	<b>11,274,714</b>	<b>0</b>	<b>0</b>	<b>2,551,447</b>	<b>2,551,447</b>	<b>0</b>	<b>1,144,922</b>	<b>1,144,922</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	5,893,486	0	0	5,893,486	5,893,486	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	
		<b>TOTAL ACCOUNT</b>	<b>5,893,486</b>	<b>0</b>	<b>0</b>	<b>5,893,486</b>	<b>5,893,486</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	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	
		<b>TOTAL ACCOUNT</b>	<b>98,160,457</b>	<b>0</b>	<b>0</b>	<b>69,394,535</b>	<b>69,394,535</b>	<b>0</b>	<b>0</b>	<b>19,855,897</b>	<b>19,855,897</b>	<b>0</b>	<b>8,910,025</b>	<b>8,910,025</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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
		<b>TOTAL ACCOUNT</b>	<b>29,192,892</b>	<b>0</b>	<b>0</b>	<b>20,637,915</b>	<b>20,637,915</b>	<b>0</b>	<b>0</b>	<b>5,905,138</b>	<b>5,905,138</b>	<b>0</b>	<b>2,649,839</b>	<b>2,649,839</b>
	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	1,039,172	0	0	734,642	734,642	0	0	210,204	210,204	0	94,326	94,326
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
		<b>TOTAL ACCOUNT</b>	<b>21,402,129</b>	<b>16,214,764</b>	<b>0</b>	<b>734,642</b>	<b>16,949,406</b>	<b>4,148,193</b>	<b>0</b>	<b>210,204</b>	<b>4,358,397</b>	<b>0</b>	<b>94,326</b>	<b>94,326</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	97,937	0	0	97,937	97,937	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	9,403,430	0	0	6,647,755	6,647,755	0	0	1,902,126	1,902,126	0	853,549	853,549
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>9,501,367</b>	<b>0</b>	<b>0</b>	<b>6,745,692</b>	<b>6,745,692</b>	<b>0</b>	<b>0</b>	<b>1,902,126</b>	<b>1,902,126</b>	<b>0</b>	<b>853,549</b>	<b>853,549</b>
	<b>TOTAL</b>		<b>364,004,411</b>	<b>19,714,324</b>	<b>0</b>	<b>250,861,391</b>	<b>270,575,715</b>	<b>5,207,931</b>	<b>771,517</b>	<b>60,086,375</b>	<b>66,065,823</b>	<b>479,356</b>	<b>26,883,517</b>	<b>27,362,873</b>

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: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>		
For Twelve Months 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	(76,573,927)	(54,133,938)	(15,489,374)	(6,950,615)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(844,378)	(655,896)	(188,482)	0
7	282919 CD-AA	(4,146,357)	(2,931,267)	(838,725)	(376,365)
7	283750 CD-AA	409,241	289,313	82,781	37,147
	Total	(81,155,421)	(57,431,788)	(16,433,800)	(7,289,833)

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:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended November 30, 2022	
Average of Monthly Averages 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	5,519,747	5,519,747	0	0	0	0	5,519,747
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	327	327	0	0	0	0	327
7/4	154550 Supply Chain Average Cost Variance	0	0	(395)	(395)	0	0	0	0	(395)
7/4	154560 Supply Chain Invoice Price Variance	0	0	44	44	0	0	0	0	44
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	74,314,741	34,100,400	0	108,415,141	71,541,407	32,349,842	2,773,334	1,750,558	0
<b>TOTAL</b>		<b>74,314,741</b>	<b>34,100,400</b>	<b>5,519,723</b>	<b>113,934,864</b>	<b>71,541,407</b>	<b>32,349,842</b>	<b>2,773,334</b>	<b>1,750,558</b>	<b>5,519,723</b>

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%