RESUL	TS OF OPERATIONS	Report ID:	P	AVISTA
GAS R	ATE OF RETURN	G-ROR-1A		
For Mor	nth Ended November 30, 2021			
Average	e of Monthly Averages Basis			
Ref/Bas	sis Account Description	_	System	Wash

A UTILITIES

Average of M	lonthly Averages Basis			
Ref/Basis Acc	count Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)			
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)			
G-APL	Gas Net Adjusted Rate Base			
	RATE OF RETURN			

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Month Ended November 30, 2021			Report ID: G-ALL-1A		AVIS	TA UTILITIES
Average	of Monthly	Averages Basis				
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand				
2	Input	Number of Customers Percent				
3	G-OPS	Direct Distribution Operating Expense Percent				
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total				
		Percentage Total Number of Customers Percentage				
		Total Direct Plant Percentage				

Total Four Factor Allocators

Actual Therms Purchased

Percent

Percent

Input

6

For Month Ended	ON PERCENTAGES November 30, 2021	Report ID: G-ALL-1A	AVISTA UTILITIES
Average of Monthly Averages Basis			
Input	Elec/Gas North/Oregon 4-Factor Direct O & M Accts 500 - 894 Direct O & M Accts 901 - 935 Direct O & M Accts 901 - 905 Utility 9 Only Adjustments Total		
	Percentage		
	Direct Labor Accts 500 - 894 Direct Labor Accts 901 - 935 Direct Labor Accts 901 - 905 Utility 9 Only Total Percentage		
	Number of Customers at Percentage		
	Net Direct Plant Percentage		
7	Total Percentages Average (CD AA)		

	N PERCENTAGES November 30, 2021	Report ID: G-ALL-1A	AVISTA UTILITIES
Input	Gas North/Oregon 4-Factor Direct O & M Accts 580 - 894 Direct O & M Accts 901 - 935 Direct O & M Accts 901 - 905 Utility 9 Only Total Percentage Direct Labor Accts 580 - 894 Direct Labor Accts 901 - 935 Direct Labor Accts 901 - 905 Utility 9 Only Total Percentage		
	Number of Customers at Percentage		
	Net Direct Plant		

Percentage

Total Percentages Average (GD AA)

RESULTS OF O		Report ID:	AVISTA UTILITIES
	ON PERCENTAGES	G-ALL-1A	
For Month Ended November 30, 2021			
	hly Averages Basis		
Input	Elec/Gas North 4-Factor		
	Direct O & M Accts 580 - 894		
	Direct O & M Accts 901 - 935		
	Adjustments		
	Total		
	Percentage		
	Direct Labor Accts 580 - 894		
	Direct Labor Accts 901 - 935		
	Total		
	Percentage		
	Number of Customers at		
	Percentage		
	Net Direct Plant		
	Percentage		
	Total Percentages		
9	Average (CD AN/ID/WA)		
JP	Gas North/Oregon JP Factor %		
10	Actual Annual Throughput Percent		
11	Book Depreciation Percent		
12	Net Gas Plant (before ADFIT) - AMA Percent		
G-P	LT Net Gas General Plant - AMA Percent		
14	Net Allocated Schedule M's - AMA Percent		
99 Inp	ut Not Allocated		

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	

Average o	f Monthly	Averages Basis	****	******	* SYSTEM ******	******	****** W	ASHINGTON **	*****	*******	* IDAHO ******	*****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES										
		SALES OF GAS:										
99	480000	Residential										
99	4812XX	Commercial - Firm & Interruptible										
99		Industrial-Firm										
99	481400	Interruptible										
99	484000	Interdepartmental Revenue										
99	499XXX	Unbilled Revenue										
		TOTAL SALES TO ULTIMATE CUST	ΓOMER									
		OTHER OPERATING REVENUES:										
99	483XXX	Sales for Resale										
4	488000	Miscellaneous Service Revenues										
		Transportation Revenues										
	493000	Rent from Gas Property										
4		Other Gas Revenues										
	496100	Provision for Rate Refund										
99	496110	Provision for Rate Refund-Tax Refor										
		TOTAL OTHER OPERATING REVE TOTAL GAS REVENUES	NUES									
		PRODUCTION EXPENSES:										
		City Gate Purchases										
		Net Natural Gas Storage Transaction	ns									
	811000	Gas Used for Products Extraction										
10	813000	Other Gas Expenses										
99	813010	Gas Technology Institute (GTI) Expe TOTAL PRODUCTION EXPENSES	nses									
		TOTAL PRODUCTION EXPENSES										
		UNDERGROUND STORAGE EXPE	NSES:									
1	814000	Supervision & Engineering										
1	824000	Other Expenses										
1	837000	Other Equipment										
		TOTAL UNDERGROUND STORAGE	E OPER									
G-DEPX		Depreciation Expense-Underground	Storage									
G-AMTX		Amortization Expense-Underground										
G-OTX		Taxes Other Than FIT										
		TOTAL UG STORAGE DEPR/AMRT	/NON-F									
		TOTAL UNDERGROUND STORAGE	E EXPE									
		TO THE SIDENGROUND STORAGE	LAIL									

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

G-DEPX G-OTX

AVISTA UTILITIES

at Manthly Asserted Design			******** SYSTEM *******		********** WASHINGTON ********			************** IDAHO ************			
e of Monthly Averages Basis			********	SYSTEM *****	******	****** W	ASHINGTON **	******	*********	' IDAHO *******	******
sis Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:										
	OPERATION										
870000	Supervision & Engineering										
871000	Distribution Load Dispatching										
874000	Mains & Services Expenses										
875000	Measuring & Reg Sta Exp-General										
876000	Measuring & Reg Sta Exp-Industrial										
877000	Measuring & Reg Sta Exp-City Gate										
878000	Meter & House Regulator Expenses										
879000	Customer Installation Expenses										
880000	Other Expenses										
881000	Rents										
	MAINTENANCE										
885000	Supervision & Engineering										
887000	Mains										
889000	Measuring & Reg Sta Exp-General										
890000	Measuring & Reg Sta Exp-Industrial										
891000	Measuring & Reg Sta Exp-City Gate										
892000	Services										
893000	Meters & House Regulators										
894000	Other Equipment										
	TOTAL DISTRIBUTION OPERATING EX	(P									
X	Depreciation Expense-Distribution										
(Taxes Other Than FIT										
	TOTAL DISTR DEPR/AMRT/NON-FIT TA	AXES									
	TOTAL DISTRIBUTION EXPENSES										

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

901000 Supervision

909000 Advertising

913000 Advertising

920000 Salaries

928000 930000

931000

935000

905000

902000 Meter Reading Expenses

904000 Uncollectible Accounts

2

2

2

2

2

G-908

2

2

2

2

4

CUSTOMER ACCOUNTS EXPENSES:

TOTAL CUSTOMER ACCOUNTS EXPENSES

CUSTOMER SERVICE & INFO EXPENSES:

TOTAL CUSTOMER SERVICE & INFO EXP

ADMINISTRATIVE & GENERAL EXPENSES:

903XXX Customer Records & Collection Expenses

Misc Customer Accounts

908XXX Customer Assistance Expenses

SALES EXPENSES:
912000 Demonstrating & Selling Expenses

916000 Miscellaneous Sales Expenses

921000 Office Supplies & Expenses

923000 Outside Services Employed 924000 Property Insurance Premium 925XXX Injuries and Damages

Rents

926XXX Employee Pensions and Benefits

TOTAL SALES EXPENSES

922000 Admin. Expenses Transferred - Credit

Regulatory Commission Expenses

Miscellaneous General Expenses

TOTAL ADMIN & GEN OPERATING EXP

Maintenance of General Plant

910000 Misc Customer Service & Info Exp

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	

Ref/Basis Account Description

AVISTA UTILITIES

********	SYSTEM *****	*****	****** W	ASHINGTON ¹	*****	************* IDAHO ***********				
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		

G-DEPX		Depreciation Expense General Plant	
G-DEPX G-AMTX		Depreciation Expense-General Plant Amortization Expense - General Plant - 303000	
-		Amortization Expense - General Plant - 303000	
G-AMTX G-AMTX		Amortization Expense - Misc IT Intangible Plant - Amortization Expense-General Plant - 390200, 3	
		·	
99	407025	WA GRC Jackson Prairie O&M Deferral	
99	407229	Idaho Earnings Test Amortization	
99	407230	Tax Reform Amortization	
99	407302	Amortization WA Excess Natural Gas Line Exten	
99	407305	Natural Gas Depreciation Study Deferral	
99	407306	Regulatory Debit - AMI Amortization	
99	407307	Regulatory Debit - Existing Meters Deferral Amor	
99	407311	Regulatory Debit - AFUDC Amortization	
99	407314	Regulatory Debit - FISERVE Amortization	
99	407319	AFUDC Equity DFIT Deferral	
99	407332	Existing Meters/ERTs Excess Depreciation Defer	
99	407335	DSIT Amortization - ID	
99	407347	COVID-19 Deferred Costs	
99	407368	Project Compass Amortization	
99	407407	Reg. Credits-Amortization Depreciation Benefit	
99	407414	Regulatory Credits-Deferral-FISERVE	
99	407419	Amortization AFUDC Equity Tax Credit	
99	407425	WA GRC Jackson Prairie Deferral	
99	407436	Regulatory Deferral - AMI	
99	407447	Regulatory Deferral - COVID-19	
99	407468	Project Compass Deferral - ID	
99	407493	Amortization - 2015 Remand Refund	
G-OTX		Taxes Other Than FITA&G	
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	
		TOTAL ADMIN & GENERAL EXPENSES	
		TOTAL EVERNOES REFORE EIT	
		TOTAL EXPENSES BEFORE FIT	
		NET OPERATING INCOME (LOSS) BEFORE FI	
		, ,	
G-FIT		FEDERAL INCOME TAX	
G-FIT		DEFERRED FEDERAL INCOME TAX	
G-FIT		AMORTIZED INVESTMENT TAX CREDIT	
		GAS NET OPERATING INCOME (LOSS)	
ALLOCAT			
G-ALL		System Contract Demand	
G-ALL	2	Number of Customers	
G-ALL	3	Direct Distribution Operating Expense	
G-ALL	4	Jurisdictional 4-Factor Ratio	
G-ALL	10	Actual Annual Throughput	
G-ALL	99	Not Allocated	

RESULTS	OF OPERATIONS	Report ID:	port ID: AVISTA UTILITIES								
GAS ALLO	OCATION OF OTHER REVENUE	G-495-1A									
For Month	Ended November 30, 2021										
Average of Monthly Averages Basis			******* SYSTEM ********			****** W	ASHINGTON **	*****	******* IDAHO ********		
Ref/Basis	ef/Basis Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000 Other Gas Revenue-Miscellaneou	S									
4	495028 Deferred Exchange Reservation										
4	495100 Entitlement Penalties										
4	495280 Other Gas Rev-Decoupling Mecha	ınism									
99	495311 Contra Decoupling Deferral										
4	495328 Residential Decoupling Deferral										
4	495329 Amortization Res Decoupling Defe	erral									
4	495338 Non-Res Decoupling Deferred Rev	/									
4	495339 Amortization Non-Res Decoupling										
4	495600 Other Gas Revenue-DSM Lost Ma	ırgin									
4	495680 Other Gas Revenue-Margin Redu	ction									
4	495711 Other Gas Revenue-Glendale Sys	tem									
4	495780 Other Gas Revenue-PPP Recover	У									
4	495900 Gas Customers-Other Gas Reven	ues									
	TOTAL OTHER GAS REVENUES										

ALLOCATION RATIOS:

G-ALL 4 Jurisdictional 4-Factor Ratio

G-ALL 99 Not Allocated

ALLOC	ATION O	ERATIONS PURCHASED GAS COSTS	Report ID: G-804-1A		AVI	STA UTILIT	TIES					
		November 30, 2021										
		ly Averages Basis			**************************************					* IDAHO ******		
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases										
1	804001	Pipeline Demand Costs										
1	804002	Transport Variable Charges										
6		Gas Costs - Fixed Hedge										
6		GTI Contributions										
6	804017	Transaction Fees										
6	804018	Merchandise Processing Fee										
6	804140	Gas Research Contributions										
6	804170	Gas Transaction Fees										
6	804600	Gas Purchases - Financial										
6	804700	Gas Costs - Offsystem Bookou	ut									
6	804711	Gas Costs - Offsystem Bookou	ut Offset									
6	804730	Gas Costs - Intracompany LD0	C Gas									
6	804999	Off System Gas Purchases										
99	805110	Gas Exp - Rate Amortizations										
99	805111	Amortize ID Holdback										
99	805120	Gas Expense - Rate Deferrals										
		TOTAL PURCHASED GAS CO	DSTS									
ALLOCA	ATION RA	TIOS:										
G-ALL	1	System Contract Demand										
G-ALL	6	Actual Therms Purchased										
G-ALL	99	Not Allocated										

		ERATIONS ACCOUNT 908	Report ID: G-908-1A											
		November 30, 2021	0 000 171											
Average	of Month	y Averages Basis		******* SYSTEM ********			******* WASHINGTON ********			************** IDAHO ************				
Ref/Basi	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
2	908000 0	Customer Assistance Expense												
99	908600 F	Public Purpose Tariff Rider Expens	se Offset											
99	99 908610 Limited Income Tax Refund Program													
99	908690 5	Schedule 91 Amortization included	l in Unbille											
99	908990 [OSM Amortization												
	Т	otal Account 908												
	ATION RA													
G-ALL G-ALL		lumber of Customers lot Allocated												

Report ID:
G-INT-1A

Ref/Basis Description System Washington Idaho

Debt

- 1 Capital Structure Debt Ratio
- 2 Cost of Debt Total Cost of Debt

Total Weighted Cost

G-APL Net Rate Base

Interest Deduction for FIT Calculation

- 1 AMA Actual Debt Ratio
- 2 AMA Actual Debt Cost



FEDERAL IN For Month En	COPERATIONS COME TAXESGAS ded November 30, 2021 onthly Averages Basis	Report ID: G-FIT-1A	AV	/ISTA UTILITIES	
Ref/Basis	Description		System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Operating Revenue	Income:			
G-OPS	Operating & Maintenance Expens	е			
G-OPS	Book Deprec/Amort and Reg Amo	ortizations			
G-OTX	Taxes Other than FIT Net Operating Income Before FIT	т —			
G-INT G-OTX G-SCM	Less: Interest Expense Less: Idaho ITC Deferral & Amorti Schedule M Adjustments Taxable Net Operating Income	ization —			
	Tax Rate				
	Federal Income Tax				
G-DTE	Deferred FIT				

G-ALL 99 Not Allocated

ALLOCATION RATIOS:

411400 Amortized Investment Tax Credit Total FIT/Deferred FIT & ITC

99

RESULTS OF OPERATIONS

GAS SCHEDULE M ADJUSTMENTS
For Month Ended November 30, 2021
Average of Monthly Averages Basis

AVISTA UTILITIES

Ear Month Endo			G-SCIVI-TA									
For Month Ende				*******	* SYSTEM ******	****	********	ASHINGTON ****	*****	******	* IDAHO *******	****
Average of Mon											-	
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	·										
12		Contributions In Aid of Constru	ction									
12		Injuries and Damages										
12		FAS106 Current Retiree Medic										
99			eferred Gas Credit and Refunds									
12	997016	Redemption Expense Amortiza	ition									
99	997018	DSM Tariff Rider										
12	997020	FAS87 Current Pension Accrua	al									
12	997027	Customer Uncollectibles										
99	997031	Decoupling Mechanism										
12		Interest Rate Swaps										
12	997035											
12		AFUDC										
12		Tax Depreciation										
12	997055	Deferred Gas Exchange										
99		Amortization of Unbilled Reven	ue Add-Ins									
12		Book Transportation Depreciat										
12		Deferred Compensation	1011									
4		Meal Disallowances										
12		Paid Time Off										
12		Customer Uncollectibles										
99 12		Provision for Rate Refund										
		Repairs 481 (a)	4000)									
99		Amort Idaho Earnings Test (25	4229)									
99		Def Project Compass										
99		WA Nat Gas Line Extension										
99		MDM System	5 (
99		Provision for Rate Refund-Tax	Reform									
99		Tax Reform Amortization										
99		FISERVE										
12		Capitalized Transportation										
12		AFUDC Equity Tax Flow Throu	igh									
12		AFUDC Equity CWIP										
12		AFUDC Debt CWIP										
12		AFUDC Equity DFIR Deferral										
12	997118	Depreciation Study Deferral										
12	997119	AFUDC Tax CPI										
12	997120	Transportation Tax Disallowan	ce									
12	997125	COVID-19										
12	997126	Prepaid Expenses										
12		CARES Act SS Deferral										
12	997128	Meters Expensed										
12		Mixed Service Costs (IDD#5)										
		TOTAL SCHEDULE M ADJÚS	STMENTS									
	TOTAL GOTTLEGEL III ADGGG											
ALLOCATION F	RATIOS:											
G-ALL	1	Contract System Demand										
G-ALL	2	Number of Customers										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL	6	Actual Therms Purchased										
G-ALL G-ALL	11	Book Depreciation										
G-ALL G-ALL	12	Net Gas Plant (before ADFIT)	. ΔΜΔ									
G-ALL G-ALL	99	Not Allocated	- AIVIA									
G-ALL	33	NOT Allocated										

RESULTS OF OPERATIONS	Report ID:
DEFERRED INCOME TAX EXPENSEGAS	G-DTE-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	

Average o	f Monthly	Averages Basis					
Ref/Basis	Account	Description		<u> </u>	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Exper	se - Allocated				
99	410100	Deferred Federal Income Tax Exp					
		SUBTOTAL					
12	411100	Deferred Federal Income Tax Exper	se - Allocated				
99	411100	Deferred Federal Income Tax Exp					
		SUBTOTAL					
12		Deferred Federal Income Tax Exper	se - Allocated				
99	410193	Deferred Federal Income Tax Exp					
		SUBTOTAL					
		Total Deferred Federal Income Tax	c Expense				
ALLOCAT	ION RAT	IOS:					
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	1				
G-ALL	99	Not Allocated \(\)					

RESULTS	S OF OPER	RATIONS	Report ID:			A۱	/ISTA UTILITIES					
TAXES O	THER THA	AN FEDERAL INCOME TAX	G-OTX-1A									
For Month	n Ended No	ovember 30, 2021										
Average of	of Monthly	Averages Basis		****** S	YSTEM ******	****	****** WASH	INGTON *****	****	*******	DAHO *******	****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408190	UNDERGROUND STORAGE R&P Property Tax - Storage TOTAL UNDERGROUND S										
		DISTRIBUTION										
99	408110	State Excise Tax										
99	408120	Municipal Occupation & Lice	ense Tax									
99	408130	Excise Tax										
99	408160	Miscellaneous State or Loca	l Tax									
99	408170	R&P Property Tax - Distribut	ion									
99	409100	State Income Tax										
99	411410	State Income Tax-ITC Defer	red									
99	411420	State Income Tax-ITC Amort TOTAL DISTRIBUTION TA										
		ADMINISTRATIVE & GENER	ΔΙ									
99	408115	Payroll Taxes	AL									
55	400110	TOTAL A&G TAX										
		TOTAL TAXES OTHER THAN	N FIT									
	ΓΙΟΝ RATI											
G-ALL	1	System Contract Demand										

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Bosis	

Ear Month F		mbor 20, 2021	G-FLI-IA									
		ember 30, 2021		*******	* CVCTENA ******	*****	********	A CLUMOTON: ***	*****	*******	** ID A I IO ******	****
	-	erages Basis			* SYSTEM ******			ASHINGTON ***			** IDAHO ******	
Ref/Basis	Account	Description DESCRIPTION		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE										
4	303000	INTANGIBLE PLANT: Misc Intangible Plant (303000)))									
4		Misc Intangible IT Plant (3030)										
4	303177	TOTAL INTANGIBLE PLAN										
		TOTAL INTANGIBLE PLAN	I									
		UNDERGROUND STORAGE	ΕΡΙ ΔΝΤ:									
1	350XXX	Land & Land Rights	21 27 (141)									
1	351XXX	S .										
1	352XXX											
1	353000											
1	354000	Compressor Station Equipme	ent									
1	355000	Measuring & Regulating Equi										
1	356000	Purification Equipment	p									
1	357000	Other Equipment										
		TOTAL UNDERGROUND ST	ORAGE PL									
		DISTRIBUTION PLANT:										
6	374200	Land & Land Rights										
6	374400	Land & Land Rights										
6	375000	9										
6	376000	Mains										
6	378000	Measuring & Reg Station Equ	uip-General									
6	379000	Measuring & Reg Station Equ										
6	380000	Services										
6	381XXX	Meters										
6	382000	Meter Installations										
6	383000											
6	384000											
6	385000	Industrial Measuring & Reg S	ta Equip									
6	387000	Other Equipment										
		TOTAL DISTRIBUTION PLAI	NT									
4	0001/1/1	GENERAL PLANT										
4		Land & Land Rights										
4		Structures & Improvements										
4		Office Furniture & Equipment										
4		Transportation Equipment										
4	393000		mont									
4	394000		nent									
4		Laboratory Equipment										
4		Power Operated Equipment										
4		Communications Equipment										
4	398000	Miscellaneous Equipment										
		TOTAL GENERAL PLANT										

Page 1 of 2

Print Date-Time: 2/11/2022 1:39 PM

RESULTS OF OPERATIONS Report ID: GAS UTILITY PLANT G-PLT-1A						A۱	/ISTA UTILITII	ES				
For Month Ended November 30, 2021 Average of Monthly Averages Basis												
		**************************************						************ IDAHO **********				
Ref/Basis		Description		I Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	Ξ			10.000						
G-ADEP G-ADEP G-ADEP		ACCUMULATED DEPRECIA Underground Storage Distribution Plant General Plant TOTAL ACCUMULATED D										
G-AAMT G-AAMT G-AAMT G-AAMT		ACCUMULATED AMORTIZA General Plant - 303000 Misc IT Intangible Plant - 303 Underground Storage General Plant - 390200, 3962 TOTAL ACCUMULATED A	31XX 200									
		TOTAL ACCUMULATED D	EPR/AMOR									
		NET GAS UTILITY PLANT b	efore DFIT									
12 4, 12 4 4 12	282900 282900 282919 283750 283850	ACCUMULATED DFIT ADFIT - Gas Plant In Service ADFIT - Common Plant (282: ADFIT - Common Plant (282: ADFIT - Common Plant (283: ADFIT - Gas portion of Bond TOTAL ACCUMULATED D	900 from C- 919 from C- 750 from C- Redemptio									
		NET GAS UTILITY PLANT										
ALLOCATION	ON RATIOS	3 :										
G-ALL	1	System Contract Demand										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL G-ALL	6 12	Actual Therms Purchased Net Gas Plant (before ADFIT) - 0140									
G-ALL	12	ivet Gas Flatit (Delote ADFIT) - AIVIA									

DECLUTO OF ODED ATIONS	D
RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

NET GAS PLANT IN SERVICE

254393 Regulatory Liability-Customer Tax Credit

254911 Rate Base-Regulatory Liability-Nonplant Ex

283302 ADFIT - WA Excess Nat Gas Line Extensio

TOTAL OTHER ADJUSTMENTS

182302 WA Excess Nat Gas Line Extension

System Contract Demand

Jurisdictional 4-Factor Ratio

OTHER ADJUSTMENTS: 108121 AMI Existing Meters/ERTs Deferral A/D

182332 Regulatory Asset - AFUDC 182318 Accumulated Amortization - AFUDC 117100 Gas Stored - Recoverable Base Gas 164100 Gas Inventory--Jackson Prairie 164115 Gas Inventory--Clay Basin 252000 Customer Advances

190393 ADFIT-Customer Tax Credit 235199 Customer Deposits

Working Capital 186710 DSM Programs

NET RATE BASE

Not Allocated

G-PLT

99

99 99

99

99

C-WKC

99

G-ALL

G-ALL

G-ALL

ALLOCATION RATIOS:

1

4

99

AVISTA UTILITIES

******	SYSTEM *********	**	****** WA	SHINGTON *******	***	******	* IDAHO *********	*
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	

Ref/Basis	System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	******** GAS-NORTH *******	******* WASHINGTON *******	******* IDAHO ******
Electric Production Steam (ED- Steam (ED- Steam (ED- Hydro (ED-A Other (ED-A Total Electric Production							
Electric Transmission ED-AN ED-ID ED-WA Total Electric Transmissi							
Electric Distribution ED-AN ED-ID ED-WA Total Electric Distribution							
Gas Underground Storag 1 GD-AN GD-OR Total Gas Underground S							
Gas Distribution 6 GD-AN GD-ID GD-WA GD-OR Total Gas Distribution							
## CD-AN ED-ID ED-WA 7,4							
Total Depreciation Expen							
Allocation Ratios: Service - 7 Elec/Gas No 8 Gas North/O 9 Elec/Gas No							

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	

Average of Monthly Averages Basis						
	Assigi System Alloc		Assigned or Allocated	******* GAS-NORTH *******	******* WASHINGTON *******	******* IDAHO ******
Ref/Basis	Oystelli Alloc	ateu Allocateu	Allocated	OAO-NORTH	WASHINGTON	IDATIO
Production/Transmission						
Franchises (302000) ED-AN						
Misc Intangible Plt (303000) ED-AN						
Total Production/Transmission						
Total i Toduction/Transmission						
Distribution						
Franchises (302000) ED-WA						
Misc Intangible Plt (303000) ED-WA						
Total Distribution						
Total Distribution						
General Plant - 303000						
7,4 CD-AA						
9,4 CD-AN						
9,4 CD-AN						
GD-WA						
GD-OR Total General Plant - 303000						
Total General Plant - 303000						
Miscellaneous IT Intangible Plant - 3031XX						
7,4 CD-AA 9,4 CD-AN						
9,4 CD-ID						
9,4 CD-WA ED-AN						
ED-ID						
ED-WA						
8,4 GD-AA 4 GD-AN						
GD-OR						
Total Miscellaneous IT Intangible Plant - 3031XX						
Gas Underground Storage						
1 GD-AN						
Total Gas Underground Storage						
Total Gas Officerground Storage						
General Plant - 390200, 396200						
7,4 CD-AA						
4 ED-AN						
GD-OR						
Total General Plant- 390200, 396200						
Total Amortization Expense						
Allocation Ratios:						
Service -						
7 Elec/Gas North/Oregon 4-Factor						
8 Gas North/Oregon 4-Factor						
9 Elec/Gas North 4-Factor						

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	

Assigned or Assigned or ****** GAS-NORTH ******* ****** WASHINGTON ****** ******* IDAHO ******* System Allocated Allocated Ref/Basis **Electric Production** Steam (ED-AN) Steam (ED-ID) Steam (ED-WA) Hydro (ED-AN) Other (ED-AN) **Total Electric Production Electric Transmission** ED-AN ED-ID ED-WA **Total Electric Transmission Electric Distribution** ED-AN ED-ID ED-WA **Total Electric Distribution Gas Underground Storage** GD-AN GD-OR **Total Gas Underground Stora Gas Distribution** 6 GD-AN GD-ID GD-WA GD-OR **Total Gas Distribution General Plant** ED-AN ED-ID ED-WA CD-AA 7,4 9,4 CD-AN 9 CD-ID 9 CD-WA GD-AA 8,4 GD-AN GD-ID GD-WA GD-OR **Total General Plant** Total Accumulated Depreciati **Allocation Ratios:** Service -7 Elec/Gas North/O 8 Gas North/Orego 9 Elec/Gas North 4

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	

Average of Monthly Averages Basis							
		Assigned or					
	System	Allocated	Allocated	Allocated	******* GAS-NORTH ******	******* WASHINGTON *******	****** IDAHO ******
Ref/Basis	_						
Production/Transmission Franchises (302000) ED-AN							
Misc Intangible Plt (303000 ED-AN							
Total Production/Transmission							
Total i Toddollolly Trailolliloololl							
Distribution							
Franchises (302000) ED-WA	N.						
Misc Intangible Plt (303000 ED-WA							
Total Distribution							
General Plant - 303000							
7,4 CD-AA							
9,4 CD-AN							
GD-ID							
GD-W/							
GD-OF Total General Plant - 303000							
Total General Plant - 303000							
Miscellaneous IT Intangible Plant - 3031XX							
7,4 CD-AA							
9,4 CD-AN							
9 CD-ID							
9 CD-WA	A						
ED-AN							
ED-ID							
ED-WA	\						
8,4 GD-AA							
4 GD-AN							
GD-OF							
Total Miscellaneous IT Intangible Plant - 303							
Coo Underground Sterens							
Gas Underground Storage							
1 GD-AN Total Gas Underground Storage							
Total Gas Officerground Storage							
General Plant - 390200, 396200							
7,4 CD-AA							
9 CD-ID							
9 CD-WA	A						
4 ED-AN							
ED-WA							
GD-W							
GD-OF							
Total General Plant - 390200, 396200							
Total Accumulated Amortization							
Allocation Batter							
Allocation Ratios:							
Service -							
 Flec/Gas North/Oregon 4-Factor Gas North/Oregon 4-Factor 							
8 Gas North/Oregon 4-Factor 9 Elec/Gas North 4-Factor							
5 E100/ Gas Nottil 4-1 actor							

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Rasis	

Gas-North Copy

		<u> </u>	********	***** ELECTRIC	` ***************	*****	*********	****** GAS NORT	TH *********	******	****** OF	REGON GAS *****	*******
Ref/Bas	sis Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
99 99 99 8 7 9	389XXX Land & Land Rights ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	390XXX Structures & Improvements ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	391XXX Office Furniture & Equipmen ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	392XXX Transportation Equipment ED-WA / ID / AN GD-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN												

	RESULTS OF OPERATIONS	Report ID:
	COMMON GENERAL PLANT	C-GPL-1A
	For Month Ended November 30, 2021	
-	Account of Manthly Account Design	

Gas-North Copy

Average of Monthly Averages Basis Ref/Basis Account Description 393000 Stores Equipment 99 ED-WA / ID / AN 99 GD-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-AA 9 CD-WA / ID / AN TOTAL ACCOUNT 394000 Tools, Shop, & Garage Equipm 99 ED-WA / ID / AN 99 GD-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-AA 9 CD-WA / ID / AN TOTAL ACCOUNT 394100 Electric Charging Stations ED-WA / ID / AN 99 99 GD-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-AA CD-WA / ID / AN 9 TOTAL ACCOUNT 395000 Laboratory Equipment 99 ED-WA / ID / AN 99 GD-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-AA 9 CD-WA / ID / AN TOTAL ACCOUNT

RESUL	TS OF OF	PERATIONS	Report ID:	AVISTA UTILITIES		
		RAL PLANT	C-GPL-1A			
		November 30, 2021		Gas-North Copy		
Average	or iviontr	lly Averages Basis] ************************************	**************************************	************* OREGON GAS ***********
Ref/Basis	Accoun	t Description		LLEGINIC	GAS NORTH	OKEGON GAS
·						
00	396XXX	Power Operated Equipment	6			
99 99		ED-WA / ID / AN GD-WA / ID / AN	3			
99		GD-WA/ID/AN GD-OR/AS				
8		GD-AA				
7		CD-AA				
9		CD-WA / ID / AN				
		TOTAL ACCOUNT	3			
	397XXX	Communication Equipment				
99		ED-WA / ID / AN	4			
99		GD-WA / ID / AN				
99 8		GD-OR / AS GD-AA				
7		CD-AA	g			
9		CD-WA/ ID / AN	1			
3		TOTAL ACCOUNT	15			
	398000	Miscellaneous Equipment				
99		ED-WA / ID / AN				
99		GD-WA / ID / AN				
99		GD-OR / AS				
8 7		GD-AA CD-AA				
9		CD-WA/ ID / AN				
3		TOTAL ACCOUNT				
		TOTAL GENERAL PLANT	63			
ALL 00/	ATION RA	ATIOC:				
G-ALL	7 TION RA		tor			
G-ALL G-ALL	8	Elec/Gas North/Oregon 4-Fac Gas North/Oregon 4-Factor	toi			
G-ALL	9	Elec/Gas North 4-Factor				
G-ALL G-ALL	9 99	Not Allocated				
G-ALL	33	NOT AIIOCATEU				

RESULTS OF OPERATIONS Report ID:

COMMON INTANGIBLE PLANT
For Month Ended November 30, 2021
Average of Monthly Averages Basis

AVISTA UTILITIES

Gas-North Copy

		-		******	** FLECTRIC *	*******	**	******	** GAS NORTH	·***************	*****	****** OF	EGON GAS*****	******
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
99 99 99 8 7 9	303000	Intangible Plant ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	303100	Misc Intangible PlantMai ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	30310X	Misc Intangible PlantTer ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 8	303110	Misc Intangible PlantPC ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 8	303115	Misc Intangible PlantPC ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	

Gas-North Copy

Average of	Monthly Av	verages Basis	17		
			**************************************	**************************************	**************************************
Ref/Basis	Account	Description			
	202120	Misc Intangible PlantSoftw			
99	303120	ED-WA / ID / AN			
99		GD-WA / ID / AN			
99		GD-OR / AS			
8		GD-AA			
7		CD-AA			
8		CD-WA / ID / AN			
ŭ		TOTAL ACCOUNT			
	303121	Misc Intangible PlantAMI S			
99		ED-WA / IĎ / AN			
99		GD-WA / ID / AN			
99		GD-OR / AS			
8		GD-AA			
7		CD-AA			
9		CD-WA / ID / AN			
		TOTAL ACCOUNT			
	000401/	Mr. I. a. Bl. a. T			
00	30313X	Misc Intangible PlantTerm			
99		ED-WA / ID / AN GD-WA / ID / AN			
99 99		GD-WA / ID / AN GD-OR / AS			
8		GD-AA			
7		CD-AA			
9		CD-WA / ID / AN			
3		TOTAL ACCOUNT			
		TOTALAGOOGIA			
		TOTAL 3			
ALLOCATIO					
G-ALL	7	Elec/Gas North/Oregon 4-Fa			
G-ALL	8	Gas North/Oregon 4-Factor			
G-ALL	9	Elec/Gas North 4-Factor			
G-ALL	99	Not Allocated			

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended November 30, 2021	
Average of Monthly Averages Basis	

Gas-North Copy

Ref/Basis Account Description	Total	Electric	Gas North	Oregon Gas

ADFIT - Common	Plant	(For	Report	APL)
----------------	-------	------	--------	------

- 7 282900 CD-AA
- 8 282900 GD-AA
- 9 282900 CD-WA/ID/AN
- 7 282919 CD-AA7 283750 CD-AA
- Total

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor
G-ALL	8	Gas North/Oregon 4-Factor
G-ALL	9	Elec/Gas North 4-Factor
G-ALL	99	Not Allocated

	ON WORKING CAPITAL nth Ended November 30, 2021	C-WKC-1A	Gas-North Copy						
	e of Monthly Averages Basis		Cas North Copy						
		•	**********		******		***** ELECTRIC *****	***** GAS NORTH *****	*GAS SOUTH*
Ref/Bas	is Account Description		Washington	Idaho	Oregon	Total	Washington Idaho	Washington Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip								
1	151210 Fuel Stock Hog Ffuel-KFC	SS							
7/4	154100 Plant Materials & Oper Su	ipplies							
1	154300 Plant Materials & Oper Su	ipplies - CS2							
1	154400 Plant Materials & Oper Su	ipplies - Colstr							
7/4	154500 Supply Chain Receiving In	nventory							
7/4	154550 Supply Chain Average Co	st Variance							
7/4	154560 Supply Chain Invoice Pric	e Variance							
99	163998 Common Working Capital	l							
99	163999 Investor-Supplied Working	g Capital							
	TOTAL								
	ALLOCATION RATIOS:								
		risdictional 4-F							
	TT TOOT MODULOU								

RESULTS OF OPERATIONS

Report ID: