

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	47,150,447	33,446,203	13,704,244
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	47,150,447	33,446,203	13,704,244
G-APL	Gas Net Adjusted Rate Base	709,161,651	505,965,955	203,195,696
	RATE OF RETURN	6.649%	6.610%	6.744%

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 January 31, 2023
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	100.000%	68.450%	31.550%
2	Input	Number of Customers - AMA Percent	02-01-2022 thru 01-31-2023	268,675 100.000%	175,955 65.490%	92,720 34.510%
3	G-OPS	Direct Distribution Operating Expense Percent	02-01-2022 thru 01-31-2023	14,255,220 100.000%	10,253,701 71.929%	4,001,519 28.071%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accounts 798 - 894		6,726,415	4,697,616	2,028,799
		Direct O & M Accounts 901 - 935		16,304,486	13,169,512	3,134,974
		Total		23,030,901	17,867,128	5,163,773
		Percentage		100.000%	77.579%	22.421%
		Direct Labor				
		Amount: Accounts 798 - 894		7,666,023	5,679,187	1,986,836
		Amount: Accounts 901 - 935		3,202,417	2,266,150	936,267
		Total		10,868,440	7,945,337	2,923,103
		Percentage		100.000%	73.105%	26.895%
		Total Number of Customers		270,130	176,812	93,318
		Percentage		100.000%	65.454%	34.546%
		Total Direct Plant		703,756,070	498,574,572	205,181,498
		Percentage		100.000%	70.845%	29.155%
4		Total Four Factor Allocators Percent		400.000%	286.983%	113.017%
				100.000%	71.746%	28.254%
6	Input	Actual Therms Purchased Percent	02-01-2022 thru 01-31-2023	318,494,880 100.000%	213,367,169 66.992%	105,127,711 33.008%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2023
Average of Monthly Averages Basis

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AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		103,233,265	88,025,167	10,503,123	4,704,975
	Direct O & M Accts 901 - 935		71,769,262	48,332,811	15,977,494	7,458,957
	Direct O & M Accts 901 - 905 Utility 9 Only		4,933,444	3,459,404	1,474,040	XXXXXX
	Adjustments		0			
	Total		179,935,971	139,817,382	27,954,657	12,163,932
	Percentage		100.000%	77.704%	15.536%	6.760%
	Direct Labor Accts 500 - 894		70,184,488	53,395,893	12,110,497	4,678,098
	Direct Labor Accts 901 - 935		28,452,521	21,720,191	3,145,895	3,586,435
	Direct Labor Accts 901 - 905 Utility 9 Only		5,320,240	3,750,140	1,570,100	XXXXXX
	Total		103,957,249	78,866,224	16,826,492	8,264,533
	Percentage		100.000%	75.864%	16.186%	7.950%
	Number of Customers at		788,366	410,798	270,130	107,438
	Percentage		100.000%	52.107%	34.265%	13.628%
	Net Direct Plant		4,431,484,674	3,313,443,980	746,529,039	371,511,655
	Percentage		100.000%	74.771%	16.846%	8.383%
	Total Percentages		400.000%	280.446%	82.833%	36.721%
	Average (CD AA)		100.000%	70.112%	20.708%	9.180%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2023
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		14,581,563	0	10,070,421	4,511,142
	Direct O & M Accts 901 - 935		22,667,120	0	15,453,013	7,214,107
	Direct O & M Accts 901 - 905 Utility 9 Only		1,474,040	0	1,474,040	XXXXXX
	Total		38,722,723	0	26,997,474	11,725,249
	Percentage		100.000%	0.000%	69.720%	30.280%
	Direct Labor Accts 580 - 894		12,190,458	0	8,793,619	3,396,839
	Direct Labor Accts 901 - 935		4,332,630	0	2,024,559	2,308,071
	Direct Labor Accts 901 - 905 Utility 9 Only		1,570,100	0	1,570,100	XXXXXX
	Total		18,093,188	0	12,388,278	5,704,910
	Percentage		100.000%	0.000%	68.469%	31.531%
	Number of Customers at		377,568	0	270,130	107,438
	Percentage		100.000%	0.000%	71.545%	28.455%
	Net Direct Plant		1,102,026,774	0	731,821,367	370,205,407
	Percentage		100.000%	0.000%	66.407%	33.593%
	Total Percentages		400.000%	0.000%	276.141%	123.859%
	Average (GD AA)		100.000%	0.000%	69.035%	30.965%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2023
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AVISTA UTILITIES

		01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		98,526,243	88,025,167	10,501,076	0
	Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
	Adjustments		0	0	0	0
	Total		162,840,888	136,357,978	26,482,910	0
	Percentage		100.000%	83.737%	16.263%	0.000%
	Direct Labor Accts 580 - 894		65,350,087	53,395,893	11,954,194	0
	Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
	Total		90,744,295	75,116,084	15,628,211	0
	Percentage		100.000%	82.778%	17.222%	0.000%
	Number of Customers at		680,928	410,798	270,130	0
	Percentage		100.000%	60.329%	39.671%	0.000%
	Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
	Percentage		100.000%	81.729%	18.271%	0.000%
	Total Percentages		400.000%	308.573%	91.427%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2022 thru 12-31-2022	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2022 thru 12-31-2022	309,336,642	207,305,518	102,031,124	
			100.000%	67.016%	32.984%	
11	Book Depreciation Percent	02-01-2022 thru 01-31-2023	30,084,426	21,433,277	8,651,149	
			100.000%	71.244%	28.756%	
12	Net Gas Plant (before ADFIT) - AMA Percent	01-01-2022 thru 01-31-2023	801,790,227	567,927,103	233,863,124	
			100.000%	70.832%	29.168%	
13	G-PLT Net Gas General Plant - AMA Percent	01-01-2022 thru 01-31-2023	96,255,084	76,765,055	19,490,029	
			100.000%	79.752%	20.248%	
14	Net Allocated Schedule M's - AMA Percent	02-01-2022 thru 01-31-2023	-36,813,963	-25,967,430	-10,846,533	
			100.000%	70.537%	29.463%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	211,201,019	0	211,201,019	147,306,553	0	147,306,553	63,894,466	0	63,894,466
99 4812XX	Commercial - Firm & Interruptible	104,037,066	0	104,037,066	74,222,590	0	74,222,590	29,814,476	0	29,814,476
99 4813XX	Industrial-Firm	3,847,085	0	3,847,085	2,281,832	0	2,281,832	1,565,253	0	1,565,253
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	492,131	0	492,131	449,718	0	449,718	42,413	0	42,413
99 499XXX	Unbilled Revenue	3,207,296	0	3,207,296	1,865,006	0	1,865,006	1,342,290	0	1,342,290
	TOTAL SALES TO ULTIMATE CUSTOMERS	322,784,597	0	322,784,597	226,125,699	0	226,125,699	96,658,898	0	96,658,898
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	68,543,749	0	68,543,749	45,283,538	0	45,283,538	23,260,211	0	23,260,211
4 488000	Miscellaneous Service Revenues	7,609	0	7,609	2,625	0	2,625	4,984	0	4,984
99 4893XX	Transportation Revenues	5,813,145	0	5,813,145	5,272,118	0	5,272,118	541,027	0	541,027
99 493000	Rent from Gas Property	(209)	0	(209)	(209)	0	(209)	0	0	0
4 495XXX	Other Gas Revenues	1,237,029	473,979	1,711,008	257,200	340,061	597,261	979,829	133,918	1,113,747
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	75,601,323	473,979	76,075,302	50,815,272	340,061	51,155,333	24,786,051	133,918	24,919,969
	TOTAL GAS REVENUES	398,385,920	473,979	398,859,899	276,940,971	340,061	277,281,032	121,444,949	133,918	121,578,867
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	221,951,459	0	221,951,459	145,638,704	0	145,638,704	76,312,755	0	76,312,755
99 808XXX	Net Natural Gas Storage Transactions	(6,213,422)	0	(6,213,422)	(3,748,634)	0	(3,748,634)	(2,464,788)	0	(2,464,788)
99 811000	Gas Used for Products Extraction	(742,808)	0	(742,808)	(491,754)	0	(491,754)	(251,054)	0	(251,054)
10 813000	Other Gas Expenses	107,184	929,623	1,036,807	107,184	622,996	730,180	0	306,627	306,627
99 813010	Gas Technology Institute (GTI) Expenses	131,853	0	131,853	91,104	0	91,104	40,749	0	40,749
	TOTAL PRODUCTION EXPENSES	215,234,266	929,623	216,163,889	141,596,604	622,996	142,219,600	73,637,662	306,627	73,944,289
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	848,478	848,478	0	580,783	580,783	0	267,695	267,695
1 837000	Other Equipment	0	1,986,910	1,986,910	0	1,360,040	1,360,040	0	626,870	626,870
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,835,388	2,835,388	0	1,940,823	1,940,823	0	894,565	894,565
G-DEPX	Depreciation Expense-Underground Storage	0	731,433	731,433	0	500,666	500,666	0	230,767	230,767
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	308,739	308,739	0	211,332	211,332	0	97,407	97,407
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,040,172	1,040,172	0	711,998	711,998	0	328,174	328,174
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,875,560	3,875,560	0	2,652,821	2,652,821	0	1,222,739	1,222,739

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	851,188	1,694,087	2,545,275	684,271	1,218,540	1,902,811	166,917	475,547	642,464
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,744,745	985,616	4,730,361	2,566,256	708,944	3,275,200	1,178,489	276,672	1,455,161
3	875000	Measuring & Reg Sta Exp-General	124,384	0	124,384	73,725	0	73,725	50,659	0	50,659
3	876000	Measuring & Reg Sta Exp-Industrial	6,005	0	6,005	5,470	0	5,470	535	0	535
3	877000	Measuring & Reg Sta Exp-City Gate	67,609	0	67,609	39,503	0	39,503	28,106	0	28,106
3	878000	Meter & House Regulator Expenses	709,673	79	709,752	460,015	57	460,072	249,658	22	249,680
3	879000	Customer Installation Expenses	1,897,337	96,950	1,994,287	1,213,902	69,735	1,283,637	683,435	27,215	710,650
3	880000	Other Expenses	1,893,002	549,965	2,442,967	1,574,719	395,584	1,970,303	318,283	154,381	472,664
3	881000	Rents	32	(1,297)	(1,265)	32	(933)	(901)	0	(364)	(364)
	MAINTENANCE										
3	885000	Supervision & Engineering	22,694	1,500	24,194	16,292	1,079	17,371	6,402	421	6,823
3	887000	Mains	1,279,644	0	1,279,644	979,893	0	979,893	299,751	0	299,751
3	889000	Measuring & Reg Sta Exp-General	268,103	26,922	295,025	217,206	19,365	236,571	50,897	7,557	58,454
3	890000	Measuring & Reg Sta Exp-Industrial	20,326	1,503	21,829	12,167	1,081	13,248	8,159	422	8,581
3	891000	Measuring & Reg Sta Exp-City Gate	160,800	8,386	169,186	90,674	6,032	96,706	70,126	2,354	72,480
3	892000	Services	1,724,036	0	1,724,036	1,346,950	0	1,346,950	377,086	0	377,086
3	893000	Meters & House Regulators	1,485,643	735,354	2,220,997	972,626	528,933	1,501,559	513,017	206,421	719,438
3	894000	Other Equipment	0	210,590	210,590	0	151,475	151,475	0	59,115	59,115
	TOTAL DISTRIBUTION OPERATING EXP		14,255,221	4,309,655	18,564,876	10,253,701	3,099,892	13,353,593	4,001,520	1,209,763	5,211,283
G-DEPX		Depreciation Expense-Distribution	22,724,874	57,432	22,782,306	15,833,993	38,475	15,872,468	6,890,881	18,957	6,909,838
G-OTX		Taxes Other Than FIT	23,110,101	0	23,110,101	20,177,984	0	20,177,984	2,932,117	0	2,932,117
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		45,834,975	57,432	45,892,407	36,011,977	38,475	36,050,452	9,822,998	18,957	9,841,955
	TOTAL DISTRIBUTION EXPENSES		60,090,196	4,367,087	64,457,283	46,265,678	3,138,367	49,404,045	13,824,518	1,228,720	15,053,238

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	86,903	86,903	0	56,913	56,913	0	29,990	29,990
2	902000	Meter Reading Expenses	390,920	101,840	492,760	288,283	66,695	354,978	102,637	35,145	137,782
2	903XXX	Customer Records & Collection Expenses	544,965	4,763,518	5,308,483	272,646	3,119,628	3,392,274	272,319	1,643,890	1,916,209
2	904000	Uncollectible Accounts	105,673	1	105,674	(97,575)	1	(97,574)	203,248	0	203,248
2	905000	Misc Customer Accounts	0	171,571	171,571	0	112,362	112,362	0	59,209	59,209
	TOTAL CUSTOMER ACCOUNTS EXPENSES		1,041,558	5,123,833	6,165,391	463,354	3,355,599	3,818,953	578,204	1,768,234	2,346,438
	CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	15,186,854	98,301	15,285,155	12,292,713	64,377	12,357,090	2,894,141	33,924	2,928,065
2	909000	Advertising	97,274	444,225	541,499	69,454	290,923	360,377	27,820	153,302	181,122
2	910000	Misc Customer Service & Info Exp	0	165,960	165,960	0	108,687	108,687	0	57,273	57,273
	TOTAL CUSTOMER SERVICE & INFO EXP		15,284,128	708,486	15,992,614	12,362,167	463,987	12,826,154	2,921,961	244,499	3,166,460
	SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	426	426	0	279	279	0	147	147
	TOTAL SALES EXPENSES		0	426	426	0	279	279	0	147	147
	ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	171,899	8,122,843	8,294,742	133,291	5,827,815	5,961,106	38,608	2,295,028	2,333,636
4	921000	Office Supplies & Expenses	61	1,217,130	1,217,191	48	873,242	873,290	13	343,888	343,901
4	922000	Admin. Expenses Transferred - Credit	0	(17,731)	(17,731)	0	(12,721)	(12,721)	0	(5,010)	(5,010)
4	923000	Outside Services Employed	206,741	3,566,593	3,773,334	140,819	2,558,888	2,699,707	65,922	1,007,705	1,073,627
4	924000	Property Insurance Premium	0	570,354	570,354	0	409,206	409,206	0	161,148	161,148
4	925XXX	Injuries and Damages	19,109	1,745,763	1,764,872	14,189	1,252,515	1,266,704	4,920	493,248	498,168
4	926XXX	Employee Pensions and Benefits	4,449,508	5,320,493	9,770,001	3,254,755	3,817,241	7,071,996	1,194,753	1,503,252	2,698,005
4	928000	Regulatory Commission Expenses	705,819	250,985	956,804	493,964	180,072	674,036	211,855	70,913	282,768
4	930000	Miscellaneous General Expenses	37,176	1,836,915	1,874,091	28,638	1,317,913	1,346,551	8,538	519,002	527,540
4	931000	Rents	0	128,496	128,496	0	92,191	92,191	0	36,305	36,305
4	935000	Maintenance of General Plant	866,962	3,151,171	4,018,133	758,937	2,260,839	3,019,776	108,025	890,332	998,357
	TOTAL ADMIN & GEN OPERATING EXP		6,457,275	25,893,012	32,350,287	4,824,641	18,577,201	23,401,842	1,632,634	7,315,811	8,948,445

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended January 31, 2023	
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	1,749,871	4,820,817	6,570,688	1,601,400	3,458,743	5,060,143	148,471	1,362,074	1,510,545
G-AMTX	Amortization Expense - General Plant - 303000	39,657	88,126	127,783	24,862	63,227	88,089	14,795	24,899	39,694
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	849,028	9,037,474	9,886,502	849,028	6,484,026	7,333,054	0	2,553,448	2,553,448
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(5,099)	0	(5,099)	(5,099)	0	(5,099)	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	923,441	0	923,441	923,441	0	923,441	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti	354,126	0	354,126	354,126	0	354,126	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	58,233	226,186	284,419	46,420	160,212	206,632	11,813	65,974	77,787
99 407314	Regulatory Debit - FISERVE Amortization	272,717	0	272,717	114,383	0	114,383	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	35,782	0	35,782	33,446	0	33,446	2,336	0	2,336
99 407407	Reg. Credits-Amortization Depreciation Benefit	(485,494)	0	(485,494)	0	0	0	(485,494)	0	(485,494)
99 407419	Amortization AFUDC Equity Tax Credit	(535,755)	0	(535,755)	(262,907)	0	(262,907)	(272,848)	0	(272,848)
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407443	Regulatory Deferral - Reg. Fees	0	0	0	0	0	0	0	0	0
99 407447	Regulatory Deferral - COVID-19	416,996	0	416,996	416,996	0	416,996	0	0	0
99 407454	Regulatory Deferral - Pension Settlement Deferral	(2,392,484)	0	(2,392,484)	(1,731,369)	0	(1,731,369)	(661,115)	0	(661,115)
99 407459	Insurance Balancing	(103)	0	(103)	(103)	0	(103)	0	0	0
99 407493	Amortization Remand Residual	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	612,019	834,979	1,446,998	447,168	599,064	1,046,232	164,851	235,915	400,766
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	4,021,910	15,007,582	19,029,492	4,940,767	10,765,272	15,706,039	(918,857)	4,242,310	3,323,453
	TOTAL ADMIN & GENERAL EXPENSES	10,479,185	40,900,594	51,379,779	9,765,408	29,342,473	39,107,881	713,777	11,558,121	12,271,898
	TOTAL EXPENSES BEFORE FIT	302,129,333	55,905,609	358,034,942	210,453,211	39,576,522	250,029,733	91,676,122	16,329,087	108,005,209
	NET OPERATING INCOME (LOSS) BEFORE FIT			40,824,957			27,251,299			13,573,658
G-FIT	FEDERAL INCOME TAX			(11,223,715)			(8,328,538)			(2,895,177)
G-FIT	DEFERRED FEDERAL INCOME TAX			4,898,225			2,133,634			2,764,591
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			47,150,447			33,446,203			13,704,244

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL 2	Number of Customers - AMA	100.000%	65.490%	34.510%
G-ALL 3	Direct Distribution Operating Expense	100.000%	71.929%	28.071%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL 10	Actual Annual Throughput	100.000%	67.016%	32.984%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended January 31, 2023	
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	225,330	473,979	699,309	225,330	340,061	565,391	0	133,918	133,918
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,728,250	0	3,728,250	1,896,750	0	1,896,750
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	640,257	0	640,257	640,257	0	640,257	0	0	0
4	495328	Residential Decoupling Deferral	(1,098,485)	0	(1,098,485)	33,291	0	33,291	(1,131,776)	0	(1,131,776)
4	495329	Amortization Res Decoupling Deferral	(2,868,902)	0	(2,868,902)	(3,413,772)	0	(3,413,772)	544,870	0	544,870
4	495338	Non-Res Decoupling Deferred Rev	(193,343)	0	(193,343)	175,528	0	175,528	(368,871)	0	(368,871)
4	495339	Amortization Non-Res Decoupling	(1,092,830)	0	(1,092,830)	(1,131,684)	0	(1,131,684)	38,854	0	38,854
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	1,237,027	473,979	1,711,006	257,200	340,061	597,261	979,827	133,918	1,113,745

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended January 31, 2023	
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	320,935,326	0	320,935,326	215,199,501	0	215,199,501	105,735,825	0	105,735,825
1	804001	Pipeline Demand Costs	20,899,402	0	20,899,402	14,280,769	0	14,280,769	6,618,633	0	6,618,633
1	804002	Transport Variable Charges	340,389	0	340,389	232,755	0	232,755	107,634	0	107,634
6	804010	Gas Costs - Fixed Hedge	(57,158)	0	(57,158)	(43,727)	0	(43,727)	(13,431)	0	(13,431)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	468,466	0	468,466	310,374	0	310,374	158,092	0	158,092
6	804018	Merchandise Processing Fee	150,048	0	150,048	99,099	0	99,099	50,949	0	50,949
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	(56,834,497)	0	(56,834,497)	(38,166,040)	0	(38,166,040)	(18,668,457)	0	(18,668,457)
6	804700	Gas Costs - Offsystem Bookout	1,733,396	0	1,733,396	1,149,783	0	1,149,783	583,613	0	583,613
6	804711	Gas Costs - Offsystem Bookout Offset	(1,733,396)	0	(1,733,396)	(1,149,783)	0	(1,149,783)	(583,613)	0	(583,613)
6	804730	Gas Costs - Intracompany LDC Gas	6,261,740	0	6,261,740	4,160,629	0	4,160,629	2,101,111	0	2,101,111
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	18,091,338	0	18,091,338	11,177,198	0	11,177,198	6,914,140	0	6,914,140
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(88,303,595)	0	(88,303,595)	(61,611,854)	0	(61,611,854)	(26,691,741)	0	(26,691,741)
		TOTAL PURCHASED GAS COSTS	221,951,459	0	221,951,459	145,638,704	0	145,638,704	76,312,755	0	76,312,755

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	66.992%	33.008%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended January 31, 2023	
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	123,882	98,301	222,183	76,878	64,377	141,255	47,004	33,924	80,928
99	908600	Public Purpose Tariff Rider Expense Offset	14,406,148	0	14,406,148	11,759,510	0	11,759,510	2,646,638	0	2,646,638
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 Unbillec	529,639	0	529,639	329,140	0	329,140	200,499	0	200,499
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			15,186,854	98,301	15,285,155	12,292,713	64,377	12,357,090	2,894,141	33,924	2,928,065

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.490%	34.510%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended January 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.96%	54.96%
2	Cost of Debt		4.640%	4.644%
	Total Cost of Debt		2.550%	2.552%
	Total Weighted Cost		2.550%	2.552%
G-APL	Net Rate Base	709,161,651	505,965,955	203,195,696
	Interest Deduction for FIT Calculation	18,087,686	12,902,132	5,185,554
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12A
For Twelve Months Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	398,859,899	277,281,032	121,578,867
G-OPS	Operating & Maintenance Expense	292,072,871	197,561,244	94,511,627
G-OPS	Book Deprec/Amort and Reg Amortizations	41,096,233	31,032,941	10,063,292
G-OTX	Taxes Other than FIT	24,865,838	21,435,548	3,430,290
	Net Operating Income Before FIT	40,824,957	27,251,299	13,573,658
G-INT	Less: Interest Expense	18,087,686	12,902,132	5,185,554
G-OTX	Less: Idaho ITC Deferral & Amortization	1	0	1
G-SCM	Schedule M Adjustments	(76,183,532)	(54,008,872)	(22,174,660)
	Taxable Net Operating Income	(53,446,260)	(39,659,705)	(13,786,555)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(11,223,715)	(8,328,538)	(2,895,177)
G-DTE	Deferred FIT	14,169,979	10,322,739	3,847,240
G-DTE	Customer Tax Credit Amortization	(9,271,754)	(8,189,105)	(1,082,649)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(6,325,490)	(6,194,904)	(130,586)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12A
For Twelve Months Ended January 31, 2023		
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	25,363,430	14,735,282	40,098,712	18,309,284	10,545,137	28,854,421	7,054,146	4,190,145	11,244,291
12	997001	Contributions In Aid of Construction	0	1,864,978	1,864,978	0	1,321,001	1,321,001	0	543,977	543,977
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	244,806	244,806	0	173,401	173,401	0	71,405	71,405
99	997010	Deferred Gas Credit and Refunds	(70,212,256)	0	(70,212,256)	(50,434,656)	0	(50,434,656)	(19,777,600)	0	(19,777,600)
12	997016	Redemption Expense Amortization	0	41,133	41,133	0	29,135	29,135	0	11,998	11,998
99	997018	DSM Tariff Rider	1,287,370	0	1,287,370	649,919	0	649,919	637,451	0	637,451
12	997020	FAS87 Current Pension Accrual	0	(279,296)	(279,296)	0	(197,831)	(197,831)	0	(81,465)	(81,465)
12	997027	Customer Uncollectibles	86,228	(911,885)	(825,657)	(154,235)	(645,906)	(800,141)	240,463	(265,979)	(25,516)
99	997031	Decoupling Mechanism	4,613,302	0	4,613,302	3,696,381	0	3,696,381	916,921	0	916,921
12	997032	Interest Rate Swaps	0	(2,220,930)	(2,220,930)	0	(1,573,129)	(1,573,129)	0	(647,801)	(647,801)
12	997035	Leases	0	15,096	15,096	0	10,831	10,831	0	4,265	4,265
12	997048	AFUDC	0	(291,230)	(291,230)	0	(206,284)	(206,284)	0	(84,946)	(84,946)
12	997049	Tax Depreciation	0	(38,496,761)	(38,496,761)	0	(27,268,026)	(27,268,026)	0	(11,228,735)	(11,228,735)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	529,639	0	529,639	329,140	0	329,140	200,499	0	200,499
12	997080	Book Transportation Depreciation	0	7,623,780	7,623,780	0	5,400,076	5,400,076	0	2,223,704	2,223,704
12	997081	Deferred Compensation	0	(8,224)	(8,224)	0	(5,825)	(5,825)	0	(2,399)	(2,399)
4	997082	Meal Disallowances	0	71,785	71,785	0	51,503	51,503	0	20,282	20,282
12	997083	Paid Time Off	0	204,164	204,164	0	144,613	144,613	0	59,551	59,551
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
12	997101	Repairs 481 (a)	0	(5,944,824)	(5,944,824)	0	(4,210,838)	(4,210,838)	0	(1,733,986)	(1,733,986)
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	(2,829,521)	0	(2,829,521)	(2,829,521)	0	(2,829,521)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(2,706)	0	(2,706)	(2,706)	0	(2,706)	0	0	0
99	997109	Tax Reform Amortization	(2,393)	0	(2,393)	(2,393)	0	(2,393)	0	0	0
99	997110	FISERVE	272,717	154,674	427,391	114,383	109,559	223,942	158,334	45,115	203,449
12	997111	Capitalized Transportation	0	(45,750)	(45,750)	0	(32,406)	(32,406)	0	(13,344)	(13,344)
12	997114	AFUDC Debt CWIP	0	(457,758)	(457,758)	0	(324,239)	(324,239)	0	(133,519)	(133,519)
12	997115	AFUDC Equity DFIR Deferral	(535,755)	0	(535,755)	(262,907)	0	(262,907)	(272,848)	0	(272,848)
12	997118	Depreciation Study Deferral	(485,494)	0	(485,494)	0	0	0	(485,494)	0	(485,494)
12	997119	AFUDC Tax CPI	0	1,805,147	1,805,147	0	1,278,622	1,278,622	0	526,525	526,525
12	997120	Transportation Tax Disallowance	0	18,850	18,850	0	13,352	13,352	0	5,498	5,498
12	997125	COVID-19	416,996	0	416,996	416,996	0	416,996	0	0	0
12	997126	Prepaid Expenses	0	(191,927)	(191,927)	0	(135,946)	(135,946)	0	(55,981)	(55,981)
12	997127	CARES Act SS Deferral	0	(415,377)	(415,377)	0	(294,220)	(294,220)	0	(121,157)	(121,157)
12	997128	Meters Expensed	0	(6,688,028)	(6,688,028)	0	(4,737,264)	(4,737,264)	0	(1,950,764)	(1,950,764)
12	997129	Mixed Service Costs (IDD#5)	0	(7,641,666)	(7,641,666)	0	(5,412,745)	(5,412,745)	0	(2,228,921)	(2,228,921)
12	997140	Insurance Balancing	(103)	0	(103)	(103)	0	(103)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			(39,369,571)	(36,813,961)	(76,183,532)	(28,041,443)	(25,967,429)	(54,008,872)	(11,328,128)	(10,846,532)	(22,174,660)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers - AMA	100.000%	65.490%	34.510%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	66.992%	33.008%
G-ALL	11	Book Depreciation	100.000%	71.244%	28.756%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.832%	29.168%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended January 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	653,116	462,615	190,501
99	410100	Deferred Federal Income Tax Exp	14,852,808	10,732,814	4,119,994
		SUBTOTAL	15,505,924	11,195,429	4,310,495
12	411100	Deferred Federal Income Tax Expense - Allocated	(1,651,915)	(1,170,084)	(481,831)
99	411100	Deferred Federal Income Tax Exp	(1,538,521)	(1,000,750)	(537,771)
		SUBTOTAL	(3,190,436)	(2,170,834)	(1,019,602)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,854,491	1,298,144	556,347
		SUBTOTAL	1,854,491	1,298,144	556,347
		Total Deferred Federal Income Tax Expense	14,169,979	10,322,739	3,847,240
99	411193	Customer Tax Credit Amortization	(9,271,754)	(8,189,105)	(1,082,649)
		SUBTOTAL	(9,271,754)	(8,189,105)	(1,082,649)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.832%	29.168%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	308,739	308,739	0	211,332	211,332	0	97,407	97,407
		TOTAL UNDERGROUND STORAGE TAX	0	308,739	308,739	0	211,332	211,332	0	97,407	97,407
		DISTRIBUTION									
99	408110	State Excise Tax	8,700,990	0	8,700,990	8,700,990	0	8,700,990	0	0	0
99	408120	Municipal Occupation & License Tax	9,545,236	0	9,545,236	7,907,481	0	7,907,481	1,637,755	0	1,637,755
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	4,876,840	0	4,876,840	3,569,486	0	3,569,486	1,307,354	0	1,307,354
99	409100	State Income Tax	(12,966)	0	(12,966)	27	0	27	(12,993)	0	(12,993)
99	411410	State Income Tax-ITC Deferred	5,071	0	5,071	0	0	0	5,071	0	5,071
99	411420	State Income Tax-ITC Amortization	(5,070)	0	(5,070)	0	0	0	(5,070)	0	(5,070)
		TOTAL DISTRIBUTION TAX	23,110,101	0	23,110,101	20,177,984	0	20,177,984	2,932,117	0	2,932,117
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	612,019	834,979	1,446,998	447,168	599,064	1,046,232	164,851	235,915	400,766
		TOTAL A&G TAX	612,019	834,979	1,446,998	447,168	599,064	1,046,232	164,851	235,915	400,766
		TOTAL TAXES OTHER THAN FIT	23,722,120	1,143,718	24,865,838	20,625,152	810,396	21,435,548	3,096,968	333,322	3,430,290

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 January 31, 2023
 Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,332,909	3,127,020	1,022,594	956,309	1,978,903	771,517	376,600	1,148,117
4	3031XX	Misc Intangible IT Plant (3031XX)	4,287,229	60,002,993	64,290,222	4,287,229	43,049,747	47,336,976	0	16,953,246	16,953,246
TOTAL INTANGIBLE PLANT			6,081,340	61,335,902	67,417,242	5,309,823	44,006,056	49,315,879	771,517	17,329,846	18,101,363
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	911,162	911,162	0	380,841	380,841
1	351XXX	Structures & Improvements	0	2,653,384	2,653,384	0	1,816,241	1,816,241	0	837,143	837,143
1	352XXX	Wells	0	23,274,519	23,274,519	0	15,931,408	15,931,408	0	7,343,111	7,343,111
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	15,169,147	15,169,147	0	10,383,281	10,383,281	0	4,785,866	4,785,866
1	355000	Measuring & Regulating Equipment	0	1,777,747	1,777,747	0	1,216,868	1,216,868	0	560,879	560,879
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	2,791,620	2,791,620	0	1,910,864	1,910,864	0	880,756	880,756
TOTAL UNDERGROUND STORAGE PLANT			0	49,562,352	49,562,352	0	33,952,215	33,952,215	0	15,610,137	15,610,137
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	680,252	0	680,252	502,000	0	502,000	178,252	0	178,252
6	375000	Structures & Improvements	1,573,801	0	1,573,801	924,306	0	924,306	649,495	0	649,495
6	376000	Mains	454,085,892	2,518,937	456,604,829	305,031,711	1,687,486	306,719,197	149,054,181	831,451	149,885,632
6	378000	Measuring & Reg Station Equip-General	7,343,126	0	7,343,126	4,678,977	0	4,678,977	2,664,149	0	2,664,149
6	379000	Measuring & Reg Station Equip-City Gate	6,717,447	0	6,717,447	1,938,066	0	1,938,066	4,779,381	0	4,779,381
6	380000	Services	331,930,697	0	331,930,697	228,203,700	0	228,203,700	103,726,997	0	103,726,997
6	381XXX	Meters	114,634,905	0	114,634,905	82,490,229	0	82,490,229	32,144,676	0	32,144,676
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	4,058,729	0	4,058,729	3,001,094	0	3,001,094	1,057,635	0	1,057,635
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			921,113,444	2,518,937	923,632,381	626,834,008	1,687,486	628,521,494	294,279,436	831,451	295,110,887
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,373,484	2,630,437	6,003,921	3,273,548	1,887,233	5,160,781	99,936	743,204	843,140
4	390XXX	Structures & Improvements	29,604,767	29,229,182	58,833,949	27,817,157	20,970,769	48,787,926	1,787,610	8,258,413	10,046,023
4	391XXX	Office Furniture & Equipment	1,431,745	14,821,894	16,253,639	1,429,487	10,634,116	12,063,603	2,258	4,187,778	4,190,036
4	392XXX	Transportation Equipment	14,083,842	5,162,529	19,246,371	10,482,144	3,703,908	14,186,052	3,601,698	1,458,621	5,060,319
4	393000	Stores Equipment	385,899	1,074,417	1,460,316	328,525	770,851	1,099,376	57,374	303,566	360,940
4	394000	Tools, Shop & Garage Equipment	3,256,552	7,842,182	11,098,734	2,631,441	5,626,452	8,257,893	625,111	2,215,730	2,840,841
4	395XXX	Laboratory Equipment	106,253	562,541	668,794	106,253	403,601	509,854	0	158,940	158,940
4	396XXX	Power Operated Equipment	3,500,298	1,074,574	4,574,872	2,583,033	770,964	3,353,997	917,265	303,610	1,220,875
4	397XXX	Communications Equipment	4,732,669	19,176,191	23,908,860	3,594,493	13,758,150	17,352,643	1,138,176	5,418,041	6,556,217
4	398000	Miscellaneous Equipment	1,960	153,587	155,547	0	110,193	110,193	1,960	43,394	45,354
TOTAL GENERAL PLANT			60,477,469	81,727,534	142,205,003	52,246,081	58,636,237	110,882,318	8,231,388	23,091,297	31,322,685

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended January 31, 2023		
Average of Monthly Averages Basis		

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	987,672,253	195,144,725	1,182,816,978	684,389,912	138,281,994	822,671,906	303,282,341	56,862,731	360,145,072
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,902,171)	(18,902,171)	0	(12,938,536)	(12,938,536)	0	(5,963,635)	(5,963,635)
G-ADEP		Distribution Plant	(279,805,592)	(1,999,573)	(281,805,165)	(180,811,009)	(1,339,554)	(182,150,563)	(98,994,583)	(660,019)	(99,654,602)
G-ADEP		General Plant	(18,697,404)	(27,252,515)	(45,949,919)	(14,564,673)	(19,552,590)	(34,117,263)	(4,132,731)	(7,699,925)	(11,832,656)
		TOTAL ACCUMULATED DEPRECIATION	(298,502,996)	(48,154,259)	(346,657,255)	(195,375,682)	(33,830,680)	(229,206,362)	(103,127,314)	(14,323,579)	(117,450,893)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(459,127)	(1,039,329)	(1,498,456)	(305,242)	(745,677)	(1,050,919)	(153,885)	(293,652)	(447,537)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,199,080)	(29,671,965)	(32,871,045)	(3,199,080)	(21,288,448)	(24,487,528)	0	(8,383,517)	(8,383,517)
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	(3,658,207)	(30,711,294)	(34,369,501)	(3,504,322)	(22,034,125)	(25,538,447)	(153,885)	(8,677,169)	(8,831,054)
		TOTAL ACCUMULATED DEPR/AMORT	(302,161,203)	(78,865,553)	(381,026,756)	(198,880,004)	(55,864,805)	(254,744,809)	(103,281,199)	(23,000,748)	(126,281,947)
		NET GAS UTILITY PLANT before DFIT	685,511,050	116,279,172	801,790,222	485,509,908	82,417,189	567,927,097	200,001,142	33,861,983	233,863,125
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,040,887)	(103,040,887)	0	(72,985,921)	(72,985,921)	0	(30,054,966)	(30,054,966)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,846,444)	(15,846,444)	0	(11,367,439)	(11,367,439)	0	(4,479,005)	(4,479,005)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(916,766)	(916,766)	0	(657,743)	(657,743)	0	(259,023)	(259,023)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	75,812	75,812)	0	54,392	54,392)	0	21,420	21,420)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(280,116)	(280,116)	0	(198,412)	(198,412)	0	(81,704)	(81,704)
		TOTAL ACCUMULATED DFIT	0	(120,008,401)	(120,008,401)	0	(85,155,123)	(85,155,123)	0	(34,853,278)	(34,853,278)
		NET GAS UTILITY PLANT	685,511,050	(3,729,229)	681,781,821	485,509,908	(2,737,934)	482,771,974	200,001,142	(991,295)	199,009,847

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	66.992%	33.008%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.832%	29.168%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended January 31, 2023	
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	685,511,050	(3,729,229)	681,781,821	485,509,908	(2,737,934)	482,771,974	200,001,142	(991,295)	199,009,847
	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	1,321,466	2,149,424	3,470,890	822,687	1,542,126	2,364,813	498,779	607,298	1,106,077
4	182318 Accumulated Amortization - AFUDC	(266,428)	(847,154)	(1,113,582)	(195,604)	(607,808)	(803,412)	(70,824)	(239,346)	(310,170)
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	23,393,746	23,393,746	0	16,013,019	16,013,019	0	7,380,727	7,380,727
1	164115 Gas Inventory--Clay Basin	0	50,822	50,822	0	36,463	36,463	0	14,359	14,359
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,541,650	0	3,541,650	3,541,650	0	3,541,650	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	8,443,507	0	8,443,507	8,443,507	0	8,443,507	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(1,762,206)	0	(1,762,206)	(1,762,206)	0	(1,762,206)	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	(32,937,558)	0	(32,937,558)	(21,544,223)	0	(21,544,223)	(11,393,335)	0	(11,393,335)
99	190393 ADFIT-Customer Tax Credit	6,916,887	0	6,916,887	4,524,287	0	4,524,287	2,392,600	0	2,392,600
99	235199 Customer Deposits	(1,127)	0	(1,127)	(1,127)	0	(1,127)	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	5,217,820	0	5,217,820	5,217,820	0	5,217,820	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,095,742)	0	(1,095,742)	(1,095,742)	0	(1,095,742)	0	0	0
C-WKC	Working Capital	7,524,817	0	7,524,817	4,337,377	0	4,337,377	3,187,440	0	3,187,440
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(3,098,072)	30,477,902	27,379,830	2,287,268	20,906,713	23,193,981	(5,385,340)	9,571,189	4,185,849
	NET RATE BASE	682,412,978	26,748,673	709,161,651	487,797,176	18,168,779	505,965,955	194,615,802	8,579,894	203,195,696

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	3,574,160	3,574,160												
Steam (ED-ID)	4,308,673	4,308,673												
Steam (ED-WA)	11,678,611	11,678,611												
Hydro (ED-AN)	16,024,627	16,024,627												
Other (ED-AN)	10,981,543	10,981,543												
Total Electric Production	46,567,614	46,567,614												
Electric Transmission														
ED-AN	19,043,298	19,043,298												
ED-ID	275,423	275,423												
ED-WA	519,603	519,603												
Total Electric Transmission	19,838,324	19,838,324												
Electric Distribution														
ED-AN	85,395	85,395												
ED-ID	19,541,897	19,541,897												
ED-WA	37,383,298	37,383,298												
Total Electric Distribution	57,010,590	57,010,590												
Gas Underground Storage														
1 GD-AN	731,433		731,433			731,433	731,433		500,666	500,666		230,767	230,767	
GD-OR	126,312			126,312										
Total Gas Underground Storage	857,745		731,433	126,312		731,433	731,433		500,666	500,666		230,767	230,767	
Gas Distribution														
6 GD-AN	57,432		57,432			57,432	57,432		38,475	38,475		18,957	18,957	
GD-ID	6,890,881		6,890,881			6,890,881	6,890,881				6,890,881		6,890,881	
GD-WA	15,833,993		15,833,993			15,833,993	15,833,993	15,833,993		15,833,993				
GD-OR	10,365,863			10,365,863										
Total Gas Distribution	33,148,169		22,782,306	10,365,863		22,724,874	22,782,306		15,833,993	38,475	15,872,468	6,890,881	18,957	6,909,838
General Plant														
ED-AN	2,961,693	2,961,693												
ED-ID	513,709	513,709												
ED-WA	1,265,594	1,265,594												
7,4 CD-AA	21,155,999	14,832,894	4,380,984	1,942,121		4,380,984	4,380,984		3,143,181	3,143,181		1,237,803	1,237,803	
9,4 CD-AN	659,442	508,713	150,729			150,729	150,729		108,142	108,142		42,587	42,587	
9 CD-ID	476,584	367,651	108,933			108,933	108,933				108,933		108,933	
9 CD-WA	2,239,176	1,727,368	511,808			511,808	511,808	511,808		511,808				
8,4 GD-AA	373,212		257,647	115,565		257,647	257,647		184,851	184,851		72,796	72,796	
4 GD-AN	31,457		31,457			31,457	31,457		22,569	22,569		8,888	8,888	
GD-ID	39,538		39,538			39,538	39,538				39,538		39,538	
GD-WA	1,089,592		1,089,592			1,089,592	1,089,592	1,089,592		1,089,592				
GD-OR	210,325			210,325										
Total General Plant	31,016,321	22,177,622	6,570,688	2,268,011		1,749,871	4,820,817	6,570,688	1,601,400	3,458,743	5,060,143	148,471	1,362,074	1,510,545
Total Depreciation Expense	188,438,763	145,594,150	30,084,427	12,760,186		24,474,745	5,609,682	30,084,427	17,435,393	3,997,884	21,433,277	7,039,352	1,611,798	8,651,150

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4 Jurisdictional 4-Factor Ratio	71.746%	28.254%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	6 Actual Therms Purchased	66.992%	33.008%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000) ED-AN	918,400	918,400												
Misc Intangible Plt (303000) ED-AN	259,364	259,364												
Total Production/Transmission	1,177,764	1,177,764												
Distribution														
Franchises (302000) ED-WA	108,303	108,303												
Misc Intangible Plt (303000) ED-WA	5,866	5,866												
Total Distribution	114,169	114,169												
General Plant - 303000														
7,4 CD-AA	414,833	290,848	85,903	38,082		85,903	85,903		61,632	61,632		24,271	24,271	
9,4 CD-AN	9,728	7,505	2,223			2,223	2,223		1,595	1,595		628	628	
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	7,944			7,944										
Total General Plant - 303000	472,162	298,353	127,783	46,026	39,657	88,126	127,783	24,862	63,227	88,089	14,795	24,899	39,694	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	43,217,173	30,300,424	8,949,412	3,967,337		8,949,412	8,949,412		6,420,845	6,420,845		2,528,567	2,528,567	
9,4 CD-AN	120,097	92,646	27,451			27,451	27,451		19,695	19,695		7,756	7,756	
9,4 CD-ID	0	0	0		0		0				0		0	
9,4 CD-WA	3,714,521	2,865,493	849,028		849,028		849,028	849,028		849,028			0	
ED-AN	6,297,320	6,297,320												
ED-ID	0	0												
ED-WA	1,023,586	1,023,586												
8,4 GD-AA	87,798		60,611	27,187		60,611	60,611		43,486	43,486		17,125	17,125	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	20,339			20,339										
Total Miscellaneous IT Intangible Plant - 3031XX	54,480,834	40,579,469	9,886,502	4,014,863	849,028	9,037,474	9,886,502	849,028	6,484,026	7,333,054	0	2,553,448	2,553,448	
Gas Underground Storage														
1 GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0	
General Plant - 390200, 396200														
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0	
4 ED-AN	422,431	422,431												
GD-OR	0			0										
Total General Plant- 390200, 396200	422,431	422,431	0	0	0	0	0	0	0	0	0	0	0	
Total Amortization Expense	56,667,360	42,592,186	10,014,285	4,060,889	888,685	9,125,600	10,014,285	873,890	6,547,253	7,421,143	14,795	2,578,347	2,593,142	

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4 Jurisdictional 4-Factor Rat	71.746%	28.254%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(76,501,265)	(76,501,265)												
Steam (ED-ID)	(94,267,805)	(94,267,805)												
Steam (ED-WA)	(181,762,573)	(181,762,573)												
Hydro (ED-AN)	(182,277,661)	(182,277,661)												
Other (ED-AN)	(165,023,576)	(165,023,576)												
Total Electric Production	(699,832,880)	(699,832,880)												
Electric Transmission														
ED-AN	(234,547,359)	(234,547,359)												
ED-ID	(10,485,279)	(10,485,279)												
ED-WA	(16,508,486)	(16,508,486)												
Total Electric Transmission	(261,541,124)	(261,541,124)												
Electric Distribution														
ED-AN	(460,010)	(460,010)												
ED-ID	(270,818,307)	(270,818,307)												
ED-WA	(444,309,241)	(444,309,241)												
Total Electric Distribution	(715,587,558)	(715,587,558)												
Gas Underground Storage														
1 GD-AN	(18,902,171)		(18,902,171)			(18,902,171)	(18,902,171)		(12,938,536)	(12,938,536)		(5,963,635)	(5,963,635)	
GD-OR	(1,590,466)			(1,590,466)										
Total Gas Underground Storage	(20,492,637)		(18,902,171)	(1,590,466)		(18,902,171)	(18,902,171)		(12,938,536)	(12,938,536)		(5,963,635)	(5,963,635)	
Gas Distribution														
6 GD-AN	(1,999,573)		(1,999,573)			(1,999,573)	(1,999,573)		(1,339,554)	(1,339,554)		(660,019)	(660,019)	
GD-ID	(98,994,583)		(98,994,583)			(98,994,583)	(98,994,583)				(98,994,583)		(98,994,583)	
GD-WA	(180,811,009)		(180,811,009)			(180,811,009)	(180,811,009)	(180,811,009)						
GD-OR	(136,629,090)			(136,629,090)										
Total Gas Distribution	(418,434,255)		(281,805,165)	(136,629,090)		(279,805,592)	(1,999,573)	(281,805,165)	(180,811,009)	(1,339,554)	(182,150,563)	(98,994,583)	(660,019)	(99,654,602)
General Plant														
ED-AN	(38,480,095)	(38,480,095)												
ED-ID	(13,329,632)	(13,329,632)												
ED-WA	(25,249,140)	(25,249,140)												
7.4 CD-AA	(95,779,769)	(67,153,112)	(19,834,074)	(8,792,583)		(19,834,074)	(19,834,074)		(14,230,155)	(14,230,155)		(5,603,919)	(5,603,919)	
9.4 CD-AN	(8,393,853)	(6,475,270)	(1,918,583)			(1,918,583)	(1,918,583)		(1,376,507)	(1,376,507)		(542,076)	(542,076)	
9 CD-ID	(7,404,580)	(5,712,115)	(1,692,465)			(1,692,465)	(1,692,465)				(1,692,465)		(1,692,465)	
9 CD-WA	(10,801,199)	(8,332,369)	(2,468,830)			(2,468,830)	(2,468,830)	(2,468,830)			(2,468,830)			
8.4 GD-AA	(2,421,185)		(1,671,465)	(749,720)		(1,671,465)	(1,671,465)		(1,199,209)	(1,199,209)		(472,256)	(472,256)	
4 GD-AN	(3,828,393)		(3,828,393)			(3,828,393)	(3,828,393)		(2,746,719)	(2,746,719)		(1,081,674)	(1,081,674)	
GD-ID	(2,440,266)		(2,440,266)			(2,440,266)	(2,440,266)				(2,440,266)		(2,440,266)	
GD-WA	(12,095,843)		(12,095,843)			(12,095,843)	(12,095,843)	(12,095,843)			(12,095,843)			
GD-OR	(5,582,416)			(5,582,416)										
Total General Plant	(225,806,371)	(164,731,733)	(45,949,919)	(15,124,719)		(18,697,404)	(27,252,515)	(45,949,919)	(14,564,673)	(19,552,590)	(34,117,263)	(4,132,731)	(7,699,925)	(11,832,656)
Total Accumulated Depreciation	(2,341,694,825)	(1,841,693,295)	(346,657,255)	(153,344,275)		(298,502,996)	(48,154,259)	(346,657,255)	(195,375,682)	(33,830,680)	(229,206,362)	(103,127,314)	(14,323,579)	(117,450,893)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		70.112%	20.708%	9.180%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor		0.000%	69.035%	30.965%	4 Jurisdictional 4-Factor Ratio	71.746%	28.254%
9 Elec/Gas North 4-Factor		77.144%	22.856%	0.000%	6 Actual Therms Purchased	66.992%	33.008%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended January 31, 2023
Average of Monthly Averages Basis

Report ID:
G-AAMT-12A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(15,269,087)	(15,269,087)											
Misc Intangible Plt (303000)	ED-AN	(2,710,385)	(2,710,385)											
Total Production/Transmission		(17,979,472)	(17,979,472)											
Distribution														
Franchises (302000)	ED-WA	(348,293)	(348,293)											
Misc Intangible Plt (303000)	ED-WA	(63,693)	(63,693)											
Total Distribution		(411,986)	(411,986)											
General Plant - 303000														
7,4	CD-AA	(4,862,942)	(3,409,506)	(1,007,018)	(446,418)		(1,007,018)	(1,007,018)		(722,495)	(722,495)		(284,523)	(284,523)
9,4	CD-AN	(141,359)	(109,048)	(32,311)			(32,311)	(32,311)		(23,182)	(23,182)		(9,129)	(9,129)
	GD-ID	(153,885)		(153,885)				(153,885)					(153,885)	(153,885)
	GD-WA	(305,242)		(305,242)				(305,242)		(305,242)	(305,242)			
	GD-OR	(125,635)			(125,635)									
Total General Plant - 303000		(5,589,063)	(3,518,554)	(1,498,456)	(572,053)	(459,127)	(1,039,329)	(1,498,456)	(305,242)	(745,677)	(1,050,919)	(153,885)	(293,652)	(447,537)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(142,160,541)	(99,671,597)	(29,438,606)	(13,050,338)		(29,438,606)	(29,438,606)		(21,121,022)	(21,121,022)		(8,317,584)	(8,317,584)
9,4	CD-AN	(346,528)	(267,322)	(79,206)			(79,206)	(79,206)		(56,827)	(56,827)		(22,379)	(22,379)
9	CD-ID	0	0	0		0		0		0	0	0	0	0
9	CD-WA	(13,996,062)	(10,796,982)	(3,199,080)		(3,199,080)		(3,199,080)	(3,199,080)		(3,199,080)		0	0
	ED-AN	(12,610,407)	(12,610,407)											
	ED-ID	0	0											
	ED-WA	(1,635,380)	(1,635,380)											
8,4	GD-AA	(223,297)		(154,153)	(69,144)		(154,153)	(154,153)		(110,599)	(110,599)		(43,554)	(43,554)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(3,717)			(3,717)									
Total Miscellaneous IT Intangible Plant - 30311		(170,975,932)	(124,981,688)	(32,871,045)	(13,123,199)	(3,199,080)	(29,671,965)	(32,871,045)	(3,199,080)	(21,288,448)	(24,487,528)	0	(8,383,517)	(8,383,517)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0		0		0	0	0	0	0
9	CD-WA	0	0	0		0		0	0	0	0	0	0	0
4	ED-AN	(983,792)	(983,792)											
	ED-WA	0	0											
	GD-WA	0		0		0		0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(983,792)	(983,792)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(195,940,245)	(147,875,492)	(34,369,501)	(13,695,252)	(3,658,207)	(30,711,294)	(34,369,501)	(3,504,322)	(22,034,125)	(25,538,447)	(153,885)	(8,677,169)	(8,831,054)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4 Jurisdictional 4-Factor Ratio	71.746%	28.254%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2023	
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	3,071,017	0	0	0	0	3,071,017	0	0	0	3,071,017	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,920,609	0	0	8,357,777	8,357,777	0	0	2,468,520	2,468,520	0	1,094,312	1,094,312	
9		CD-WA / ID / AN	2,031,698	683,549	337,288	546,476	1,567,313	202,531	99,936	161,918	464,385	0	0	0	
		TOTAL ACCOUNT	18,754,506	805,769	699,567	9,305,419	10,810,755	3,273,548	99,936	2,630,438	6,003,922	845,517	1,094,312	1,939,829	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,353,281	8,320,801	2,893,196	9,139,284	20,353,281	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,037,450	0	0	0	0	25,037,450	0	0	25,037,450	0	0	0	
99		GD-OR / AS	4,241,213	0	0	0	0	0	0	0	0	4,241,213	0	4,241,213	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	129,357,052	0	0	90,694,817	90,694,817	0	0	26,787,258	26,787,258	0	11,874,977	11,874,977	
9		CD-WA / ID / AN	30,665,619	9,381,587	6,033,232	8,241,559	23,656,378	2,779,707	1,787,610	2,441,924	7,009,241	0	0	0	
		TOTAL ACCOUNT	209,654,615	17,702,388	8,926,428	108,075,660	134,704,476	27,817,157	1,787,610	29,229,182	58,833,949	4,241,213	11,874,977	16,116,190	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,722,046	734,611	7,798	1,979,637	2,722,046	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	190,834	0	0	0	0	190,834	0	0	190,834	0	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	277,536	0	0	0	0	0	0	191,597	191,597	0	85,939	85,939	
7		CD-AA	70,296,322	0	0	49,286,158	49,286,158	0	0	14,556,962	14,556,962	0	6,453,202	6,453,202	
9		CD-WA / ID / AN	5,749,864	4,180,488	7,622	247,508	4,435,618	1,238,653	2,258	73,335	1,314,246	0	0	0	
		TOTAL ACCOUNT	79,248,711	4,915,099	15,420	51,513,303	56,443,822	1,429,487	2,258	14,821,894	16,253,639	12,109	6,539,141	6,551,250	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	58,748,858	25,768,397	11,899,571	21,080,890	58,748,858	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,992,442	0	0	0	0	9,998,834	3,344,913	2,648,695	15,992,442	0	0	0	
99		GD-OR / AS	4,759,568	0	0	0	0	0	0	0	0	4,759,568	0	4,759,568	
8		GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094	
7		CD-AA	7,566,279	0	0	5,304,870	5,304,870	0	0	1,566,825	1,566,825	0	694,584	694,584	
9		CD-WA / ID / AN	7,087,589	1,631,186	866,656	2,969,737	5,467,579	483,310	256,785	879,915	1,620,010	0	0	0	
		TOTAL ACCOUNT	94,251,923	27,399,583	12,766,227	29,355,497	69,521,307	10,482,144	3,601,698	5,162,528	19,246,370	4,759,568	724,678	5,484,246	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2023	
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	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150	
9		CD-WA / ID / AN	5,404,776	358,334	193,637	3,617,435	4,169,406	106,172	57,374	1,071,824	1,235,370	0	0	0	
		TOTAL ACCOUNT	6,133,227	417,200	193,637	4,040,132	4,650,969	328,525	57,374	1,074,417	1,460,316	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,774,257	1,278,868	398,879	6,096,510	7,774,257	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,527,256	0	0	0	0	2,625,519	403,459	498,278	3,527,256	0	0	0	
99		GD-OR / AS	1,013,592	0	0	0	0	0	0	0	0	1,013,592	0	1,013,592	
8		GD-AA	5,718,191	0	0	0	0	0	0	3,947,553	3,947,553	0	1,770,638	1,770,638	
7		CD-AA	15,275,107	0	0	10,709,683	10,709,683	0	0	3,163,169	3,163,169	0	1,402,255	1,402,255	
9		CD-WA / ID / AN	2,015,823	19,987	748,081	786,998	1,555,066	5,922	221,652	233,183	460,757	0	0	0	
		TOTAL ACCOUNT	35,324,226	1,298,855	1,146,960	17,593,191	20,039,006	2,631,441	625,111	7,842,183	11,098,735	1,013,592	3,172,893	4,186,485	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,157,195	399,968	15,791	2,741,436	3,157,195	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	160,522	160,522	0	72,001	72,001	
7		CD-AA	1,483,011	0	0	1,039,769	1,039,769	0	0	307,102	307,102	0	136,140	136,140	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,092,485	399,968	15,791	3,781,205	4,196,964	106,253	0	562,541	668,794	18,586	208,141	226,727	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	28,909,456	13,224,149	8,518,837	7,166,470	28,909,456	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,131,333	0	0	0	0	2,508,958	801,786	820,589	4,131,333	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	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514	
9		CD-WA / ID / AN	1,461,710	250,008	389,745	487,854	1,127,607	74,076	115,479	144,548	334,103	0	0	0	
		TOTAL ACCOUNT	35,074,811	13,474,157	8,908,582	8,024,851	30,407,590	2,583,034	917,265	1,074,574	4,574,873	43,834	48,514	92,348	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	47,470,941	12,768,163	6,544,667	28,158,111	47,470,941	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	895,558	0	0	0	0	602,057	290,332	3,169	895,558	0	0	0	
99		GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626	
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337	
7		CD-AA	89,517,247	0	0	62,762,332	62,762,332	0	0	18,537,232	18,537,232	0	8,217,683	8,217,683	
9		CD-WA / ID / AN	18,848,101	10,099,552	2,861,499	1,578,939	14,539,990	2,992,436	847,845	467,830	4,308,111	0	0	0	
		TOTAL ACCOUNT	157,729,771	22,867,715	9,406,166	92,499,382	124,773,263	3,594,493	1,138,177	19,176,192	23,908,862	754,626	8,293,020	9,047,646	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	284,390	0	6,846	277,544	284,390	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	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	556	0	0	0	0	0	0	384	384	0	172	172	
7		CD-AA	733,692	0	0	514,406	514,406	0	0	151,933	151,933	0	67,353	67,353	
9		CD-WA / ID / AN	14,133	0	6,614	4,288	10,902	0	1,960	1,271	3,231	0	0	0	
		TOTAL ACCOUNT	1,041,863	0	13,460	796,238	809,698	0	1,960	153,588	155,548	9,092	67,525	76,617	
		TOTAL GENERAL PLANT	642,422,925	89,280,734	42,092,238	325,101,665	456,474,637	52,246,082	8,231,389	81,727,537	142,205,008	11,718,929	32,024,351	43,743,280	

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.112%	20.708%	9.180%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.035%	30.965%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.144%	22.856%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended January 31, 2023	
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
	303000	Intangible Plant											
99		ED-WA / ID / AN	11,977,119	319,716	0	11,657,403	11,977,119	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0
		TOTAL ACCOUNT	20,613,732	319,716	0	16,169,819	16,489,535	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225
	303100	Misc Intangible Plant--Mainframe Software											
99		ED-WA / ID / AN	25,418,195	3,318,270	0	22,099,925	25,418,195	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	101,418	0	0	0	0	0	0	0	0	101,418	0
8		GD-AA	440,765	0	0	0	0	0	0	304,282	304,282	0	136,483
7		CD-AA	134,431,883	0	0	94,252,882	94,252,882	0	0	27,838,154	27,838,154	0	12,340,847
9		CD-WA / ID / AN	776,411	133,698	0	465,249	598,947	39,614	0	137,850	177,464	0	0
		TOTAL ACCOUNT	161,168,672	3,451,968	0	116,818,056	120,270,024	39,614	0	28,280,286	28,319,900	101,418	12,477,330
	30310X	Misc Intangible Plant--Term On-Premise Software											
99		ED-WA / ID / AN	2,805,901	0	0	2,805,901	2,805,901	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	14,559,968	0	0	10,208,285	10,208,285	0	0	3,015,078	3,015,078	0	1,336,605
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	17,365,869	0	0	13,014,186	13,014,186	0	0	3,015,078	3,015,078	0	1,336,605
	303110	Misc Intangible Plant--PC Software											
99		ED-WA / ID / AN	6,923,430	0	0	6,923,430	6,923,430	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	6,923,430	0	0	6,923,430	6,923,430	0	0	0	0	0	0
	303115	Misc Intangible Plant--PC Software											
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended January 31, 2023	
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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
	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	691,495	0	0	484,821	484,821	0	0	143,195	143,195	0	63,479	63,479
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0
		TOTAL ACCOUNT	21,054,452	16,115,342	0	484,821	16,600,163	4,247,615	0	143,195	4,390,810	0	63,479	63,479
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	104,092	0	0	104,092	104,092	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	10,585,777	0	0	7,421,900	7,421,900	0	0	2,192,103	2,192,103	0	971,774	971,774
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	10,689,869	0	0	7,525,992	7,525,992	0	0	2,192,103	2,192,103	0	971,774	971,774
	TOTAL		365,169,371	19,887,026	0	250,226,283	270,113,309	5,309,823	771,517	61,335,903	67,417,243	527,369	27,111,450	27,638,819

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.112%	20.708%	9.180%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.035%	30.965%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.144%	22.856%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended January 31, 2023	
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	(75,598,310)	(53,003,487)	(15,654,898)	(6,939,925)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(838,019)	(646,473)	(191,546)	0
7	282919 CD-AA	(4,427,110)	(3,103,935)	(916,766)	(406,409)
7	283750 CD-AA	366,098	256,678	75,812	33,608
	Total	(80,497,341)	(56,497,217)	(16,687,398)	(7,312,726)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.112%	20.708%	9.180%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.035%	30.965%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.144%	22.856%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended January 31, 2023
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

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	5,775,344	5,775,344	0	0	0	0	5,775,344
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	445	445	0	0	0	0	445
7/4	154550 Supply Chain Average Cost Variance	0	0	(342)	(342)	0	0	0	0	(342)
7/4	154560 Supply Chain Invoice Price Variance	0	0	51	51	0	0	0	0	51
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	86,741,675	40,612,971	0	127,354,646	82,404,298	37,425,531	4,337,377	3,187,440	0
TOTAL		86,741,675	40,612,971	5,775,498	133,130,144	82,404,298	37,425,531	4,337,377	3,187,440	5,775,498

ALLOCATION RATIOS:

		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.112%	20.708%	9.180%	33.057%	28.254%	100.000%
99	Not Allocated						