

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	47,380,532	33,669,120	13,711,412
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>47,380,532</u>	<u>33,669,120</u>	<u>13,711,412</u>
G-APL	Gas Net Adjusted Rate Base	<u>752,120,039</u>	<u>538,481,935</u>	<u>213,638,104</u>
	RATE OF RETURN	<u>6.300%</u>	<u>6.253%</u>	<u>6.418%</u>

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2023
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2019 thru 12-31-2021	100.000%	68.450%	31.550%
2	Input	Number of Customers Percent	1-01-2023 thru 01-31-2023	271,074 100.000%	177,278 65.398%	93,796 34.602%
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
Ending Balance Basis

Report ID:
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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
Ending Balance 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

Ending Balance Basis

Report ID:
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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	01-01-2022 thru 12-31-2022				
	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) Percent	1-01-2023 thru 01-31-2023	824,288,648	587,010,367	237,278,281	
			100.000%	71.214%	28.786%	
13	G-PLT Net Gas General Plant Percent	1-01-2023 thru 01-31-2023	96,499,076	76,592,483	19,906,593	
			100.000%	79.371%	20.629%	
14	Net Allocated Schedule M's Percent	02-01-2022 thru 01-31-2023	-36,813,963	-26,164,680	-10,649,283	
			100.000%	71.073%	28.927%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended January 31, 2023	
Ending Balance 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-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	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-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	86,903	86,903	0	56,833	56,833	0	30,070	30,070
2	902000	Meter Reading Expenses	390,920	101,841	492,761	288,283	66,602	354,885	102,637	35,239	137,876
2	903XXX	Customer Records & Collection Expenses	544,965	4,763,517	5,308,482	272,646	3,115,245	3,387,891	272,319	1,648,272	1,920,591
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	171,572	171,572	0	112,205	112,205	0	59,367	59,367
	TOTAL CUSTOMER ACCOUNTS EXPENSES		1,041,558	5,123,834	6,165,392	463,354	3,350,886	3,814,240	578,204	1,772,948	2,351,152
	CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	15,186,854	98,301	15,285,155	12,292,713	64,287	12,357,000	2,894,141	34,014	2,928,155
2	909000	Advertising	97,274	444,225	541,499	69,454	290,514	359,968	27,820	153,711	181,531
2	910000	Misc Customer Service & Info Exp	0	165,959	165,959	0	108,534	108,534	0	57,425	57,425
	TOTAL CUSTOMER SERVICE & INFO EXP		15,284,128	708,485	15,992,613	12,362,167	463,335	12,825,502	2,921,961	245,150	3,167,111
	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-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,749,871	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	161,076	207,496	11,813	65,110	76,923
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	10,766,136	15,706,903	(918,857)	4,241,446	3,322,589
	TOTAL ADMIN & GENERAL EXPENSES	10,479,185	40,900,594	51,379,779	9,765,408	29,343,337	39,108,745	713,777	11,557,257	12,271,034
	TOTAL EXPENSES BEFORE FIT	302,129,333	55,905,609	358,034,942	210,453,211	39,572,021	250,025,232	91,676,122	16,333,588	108,009,710
	NET OPERATING INCOME (LOSS) BEFORE FIT			40,824,957			27,255,800			13,569,157
G-FIT	FEDERAL INCOME TAX			(11,453,800)			(8,543,138)			(2,910,662)
G-FIT	DEFERRED FEDERAL INCOME TAX			4,898,225			2,129,818			2,768,407
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			47,380,532			33,669,120			13,711,412

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL 2	Number of Customers	100.000%	65.398%	34.602%
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-495-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	225,330	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-804-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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-908-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	123,882	98,301	222,183	76,878	64,287	141,165	47,004	34,014	81,018
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 Unbilled	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	64,287	12,357,000	2,894,141	34,014	2,928,155

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.398%	34.602%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended January 31, 2023 Ending Balance 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	752,120,039	538,481,935	213,638,104
	Interest Deduction for FIT Calculation	19,183,333	13,731,289	5,452,044
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12E
For Twelve Months Ended January 31, 2023	
Ending Balance 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	197,555,879	94,516,992
G-OPS	Book Deprec/Amort and Reg Amortizations	41,096,233	31,033,805	10,062,428
G-OTX	Taxes Other than FIT	24,865,838	21,435,548	3,430,290
	Net Operating Income Before FIT	40,824,957	27,255,800	13,569,157
G-INT	Less: Interest Expense	19,183,333	13,731,289	5,452,044
G-OTX	Less: Idaho ITC Deferral & Amortization	1	0	1
G-SCM	Schedule M Adjustments	(76,183,532)	(54,206,122)	(21,977,410)
	Taxable Net Operating Income	(54,541,907)	(40,681,611)	(13,860,296)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(11,453,800)	(8,543,138)	(2,910,662)
G-DTE	Deferred FIT	14,169,979	10,318,923	3,851,056
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	(6,555,575)	(6,413,320)	(142,255)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12E
For Twelve Months Ended January 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	25,363,430	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	1,864,979	1,864,979	0	1,328,126	1,328,126	0	536,853	536,853
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	174,336	174,336	0	70,470	70,470
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	29,292	29,292	0	11,841	11,841
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	(198,898)	(198,898)	0	(80,398)	(80,398)
12	997027	Customer Uncollectibles	86,228	(911,885)	(825,657)	(154,235)	(649,390)	(803,625)	240,463	(262,495)	(22,032)
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	(1,581,613)	(1,581,613)	0	(639,317)	(639,317)
12	997035	Leases	0	15,096	15,096	0	10,831	10,831	0	4,265	4,265
12	997048	AFUDC	0	(291,229)	(291,229)	0	(207,396)	(207,396)	0	(83,833)	(83,833)
12	997049	Tax Depreciation	0	(38,496,762)	(38,496,762)	0	(27,415,084)	(27,415,084)	0	(11,081,678)	(11,081,678)
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	5,429,199	5,429,199	0	2,194,581	2,194,581
12	997081	Deferred Compensation	0	(8,224)	(8,224)	0	(5,857)	(5,857)	0	(2,367)	(2,367)
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	145,393	145,393	0	58,771	58,771
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	(4,233,547)	(4,233,547)	0	(1,711,277)	(1,711,277)
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	154,673	427,390	114,383	110,149	224,532	158,334	44,524	202,858
12	997111	Capitalized Transportation	0	(45,750)	(45,750)	0	(32,580)	(32,580)	0	(13,170)	(13,170)
12	997114	AFUDC Debt CWIP	0	(457,758)	(457,758)	0	(325,988)	(325,988)	0	(131,770)	(131,770)
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	1,805,148	1,805,148	0	1,285,518	1,285,518	0	519,630	519,630
12	997120	Transportation Tax Disallowance	0	18,850	18,850	0	13,424	13,424	0	5,426	5,426
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	(136,679)	(136,679)	0	(55,248)	(55,248)
12	997127	CARES Act SS Deferral	0	(415,378)	(415,378)	0	(295,807)	(295,807)	0	(119,571)	(119,571)
12	997128	Meters Expensed	0	(6,688,028)	(6,688,028)	0	(4,762,812)	(4,762,812)	0	(1,925,216)	(1,925,216)
12	997129	Mixed Service Costs (IDD#5)	0	(7,641,666)	(7,641,666)	0	(5,441,936)	(5,441,936)	0	(2,199,730)	(2,199,730)
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)	(26,164,679)	(54,206,122)	(11,328,128)	(10,649,282)	(21,977,410)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.398%	34.602%
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)	100.000%	71.214%	28.786%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended January 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	653,116	465,110	188,006
99	410100	Deferred Federal Income Tax Exp	14,852,808	10,732,814	4,119,994
		SUBTOTAL	15,505,924	11,197,924	4,308,000
12	411100	Deferred Federal Income Tax Expense - Allocated	(1,651,915)	(1,176,395)	(475,520)
99	411100	Deferred Federal Income Tax Exp	(1,538,521)	(1,000,750)	(537,771)
		SUBTOTAL	(3,190,436)	(2,177,145)	(1,013,291)
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	10,318,923	3,851,056
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)	100.000%	71.214%	28.786%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	308,739	308,739	0	211,332	211,332	0	97,407	97,407
		TOTAL UNDERGROUND STORAGE TAX	0	308,739	308,739	0	211,332	211,332	0	97,407	97,407
		DISTRIBUTION									
99	408110	State Excise Tax	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
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,332,909	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)	4,300,468	60,760,045	65,060,513	4,300,468	43,592,902	47,893,370	0	17,167,143	17,167,143
TOTAL INTANGIBLE PLANT			6,094,579	62,092,954	68,187,533	5,323,062	44,549,211	49,872,273	771,517	17,543,743	18,315,260
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	2,829,484	2,829,484	0	1,936,782	1,936,782	0	892,702	892,702
1	352XXX	Wells	0	23,450,625	23,450,625	0	16,051,953	16,051,953	0	7,398,672	7,398,672
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	15,345,253	15,345,253	0	10,503,826	10,503,826	0	4,841,427	4,841,427
1	355000	Measuring & Regulating Equipment	0	1,953,854	1,953,854	0	1,337,413	1,337,413	0	616,441	616,441
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	2,967,727	2,967,727	0	2,031,409	2,031,409	0	936,318	936,318
TOTAL UNDERGROUND STORAGE PLANT			0	50,442,878	50,442,878	0	34,554,936	34,554,936	0	15,887,942	15,887,942
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	696,057	0	696,057	514,602	0	514,602	181,455	0	181,455
6	375000	Structures & Improvements	1,580,497	0	1,580,497	931,002	0	931,002	649,495	0	649,495
6	376000	Mains	475,076,177	2,518,937	477,595,114	323,241,319	1,687,486	324,928,805	151,834,858	831,451	152,666,309
6	378000	Measuring & Reg Station Equip-General	7,488,636	0	7,488,636	4,798,790	0	4,798,790	2,689,846	0	2,689,846
6	379000	Measuring & Reg Station Equip-City Gate	6,850,097	0	6,850,097	1,951,932	0	1,951,932	4,898,165	0	4,898,165
6	380000	Services	340,866,643	0	340,866,643	234,035,565	0	234,035,565	106,831,078	0	106,831,078
6	381XXX	Meters	117,748,983	0	117,748,983	85,462,374	0	85,462,374	32,286,609	0	32,286,609
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	4,130,853	0	4,130,853	3,059,338	0	3,059,338	1,071,515	0	1,071,515
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			954,526,538	2,518,937	957,045,475	654,058,847	1,687,486	655,746,333	300,467,691	831,451	301,299,142
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,372,029	2,699,455	6,071,484	3,272,093	1,936,751	5,208,844	99,936	762,704	862,640
4	390XXX	Structures & Improvements	29,684,377	29,568,634	59,253,011	27,837,631	21,214,312	49,051,943	1,846,746	8,354,322	10,201,068
4	391XXX	Office Furniture & Equipment	1,476,772	14,483,895	15,960,667	1,474,514	10,391,615	11,866,129	2,258	4,092,280	4,094,538
4	392XXX	Transportation Equipment	14,262,030	5,532,905	19,794,935	10,469,754	3,969,638	14,439,392	3,792,276	1,563,267	5,355,543
4	393000	Stores Equipment	402,776	1,093,271	1,496,047	347,990	784,378	1,132,368	54,786	308,893	363,679
4	394000	Tools, Shop & Garage Equipment	3,164,136	7,914,804	11,078,940	2,564,465	5,678,555	8,243,020	599,671	2,236,249	2,835,920
4	395XXX	Laboratory Equipment	106,253	529,872	636,125	106,253	380,162	486,415	0	149,710	149,710
4	396XXX	Power Operated Equipment	3,474,547	1,074,574	4,549,121	2,583,033	770,964	3,353,997	891,514	303,610	1,195,124
4	397XXX	Communications Equipment	4,789,971	20,757,662	25,547,633	3,654,400	14,892,792	18,547,192	1,135,571	5,864,870	7,000,441
4	398000	Miscellaneous Equipment	1,960	177,296	179,256	0	127,203	127,203	1,960	50,093	52,053
TOTAL GENERAL PLANT			60,734,851	83,832,368	144,567,219	52,310,133	60,146,370	112,456,503	8,424,718	23,685,998	32,110,716

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended January 31, 2023		
Ending Balance Basis		

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,021,355,968	198,887,137	1,220,243,105	711,692,042	140,938,003	852,630,045	309,663,926	57,949,134	367,613,060
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,271,731)	(19,271,731)	0	(13,191,500)	(13,191,500)	0	(6,080,231)	(6,080,231)
G-ADEP		Distribution Plant	(290,320,506)	(2,028,289)	(292,348,795)	(188,188,224)	(1,358,791)	(189,547,015)	(102,132,282)	(669,498)	(102,801,780)
G-ADEP		General Plant	(19,580,493)	(28,487,650)	(48,068,143)	(15,425,271)	(20,438,749)	(35,864,020)	(4,155,222)	(8,048,901)	(12,204,123)
		TOTAL ACCUMULATED DEPRECIATION	(309,900,999)	(49,787,670)	(359,688,669)	(203,613,495)	(34,989,040)	(238,602,535)	(106,287,504)	(14,798,630)	(121,086,134)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(478,955)	(1,083,391)	(1,562,346)	(317,673)	(777,290)	(1,094,963)	(161,282)	(306,101)	(467,383)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,623,729)	(31,079,717)	(34,703,446)	(3,623,729)	(22,298,454)	(25,922,183)	0	(8,781,263)	(8,781,263)
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	(4,102,684)	(32,163,108)	(36,265,792)	(3,941,402)	(23,075,744)	(27,017,146)	(161,282)	(9,087,364)	(9,248,646)
		TOTAL ACCUMULATED DEPR/AMORT	(314,003,683)	(81,950,778)	(395,954,461)	(207,554,897)	(58,064,784)	(265,619,681)	(106,448,786)	(23,885,994)	(130,334,780)
		NET GAS UTILITY PLANT before DFIT	707,352,285	116,936,359	824,288,644	504,137,145	82,873,219	587,010,364	203,215,140	34,063,140	237,278,280
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,239,178)	(101,239,178)	0	(72,096,468)	(72,096,468)	0	(29,142,710)	(29,142,710)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,288,366)	(15,288,366)	0	(10,967,783)	(10,967,783)	0	(4,320,583)	(4,320,583)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(1,226,689)	(1,226,689)	0	(880,100)	(880,100)	0	(346,589)	(346,589)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	(1,487)	(1,487)	0	(1,067)	(1,067)	0	(420)	(420)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(276,669)	(276,669)	0	(197,027)	(197,027)	0	(79,642)	(79,642)
		TOTAL ACCUMULATED DFIT	0	(118,032,389)	(118,032,389)	0	(84,142,445)	(84,142,445)	0	(33,889,944)	(33,889,944)
		NET GAS UTILITY PLANT	707,352,285	(1,096,030)	706,256,255	504,137,145	(1,269,226)	502,867,919	203,215,140	173,196	203,388,336

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)	100.000%	71.214%	28.786%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	707,352,285	(1,096,030)	706,256,255	504,137,145	(1,269,226)	502,867,919	203,215,140	173,196	203,388,336
	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	1,421,914	2,146,782	3,568,696	914,522	1,540,230	2,454,752	507,392	606,552	1,113,944
4	182318 Accumulated Amortization - AFUDC	(293,936)	(838,137)	(1,132,073)	(217,161)	(601,332)	(818,493)	(76,775)	(236,805)	(313,580)
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	17,585,796	17,585,796	0	12,037,477	12,037,477	0	5,548,319	5,548,319
1	164115 Gas Inventory--Clay Basin	0	48,637	48,637	0	34,895	34,895	0	13,742	13,742
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,366,090	0	3,366,090	3,366,090	0	3,366,090	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	7,988,811	0	7,988,811	7,988,811	0	7,988,811	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(2,384,530)	0	(2,384,530)	(2,384,530)	0	(2,384,530)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(27,112,183)	0	(27,112,183)	(16,075,075)	0	(16,075,075)	(11,037,108)	0	(11,037,108)
99	190393 ADFIT-Customer Tax Credit	5,693,559	0	5,693,559	3,375,766	0	3,375,766	2,317,793	0	2,317,793
99	235199 Customer Deposits	0	0	0	0	0	0	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302 WA Excess Nat Gas Line Extension	4,150,498	0	4,150,498	4,150,498	0	4,150,498	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(871,604)	0	(871,604)	(871,604)	0	(871,604)	0	0	0
C-WKC	Working Capital	29,231,023	0	29,231,023	18,432,516	0	18,432,516	10,798,507	0	10,798,507
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	21,189,642	24,674,142	45,863,784	18,679,833	16,934,183	35,614,016	2,509,809	7,739,959	10,249,768
	NET RATE BASE	728,541,927	23,578,112	752,120,039	522,816,978	15,664,957	538,481,935	205,724,949	7,913,155	213,638,104

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-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	3,574,160	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-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	918,400	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		14,795
	GD-WA	24,862		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		0
9,4	CD-WA	3,714,521	2,865,493	849,028		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
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
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-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(78,341,225)	(78,341,225)												
Steam (ED-ID)	(96,136,253)	(96,136,253)												
Steam (ED-WA)	(187,014,681)	(187,014,681)												
Hydro (ED-AN)	(190,330,585)	(190,330,585)												
Other (ED-AN)	(170,480,407)	(170,480,407)												
Total Electric Production	(722,303,151)	(722,303,151)												
Electric Transmission														
ED-AN	(243,800,174)	(243,800,174)												
ED-ID	(10,621,809)	(10,621,809)												
ED-WA	(16,766,060)	(16,766,060)												
Total Electric Transmission	(271,188,043)	(271,188,043)												
Electric Distribution														
ED-AN	(502,708)	(502,708)												
ED-ID	(279,319,061)	(279,319,061)												
ED-WA	(461,038,028)	(461,038,028)												
Total Electric Distribution	(740,859,797)	(740,859,797)												
Gas Underground Storage														
1 GD-AN	(19,271,731)		(19,271,731)			(19,271,731)	(19,271,731)		(13,191,500)	(13,191,500)		(6,080,231)	(6,080,231)	
GD-OR	(1,653,994)			(1,653,994)										
Total Gas Underground Storage	(20,925,725)		(19,271,731)	(1,653,994)		(19,271,731)	(19,271,731)		(13,191,500)	(13,191,500)		(6,080,231)	(6,080,231)	
Gas Distribution														
6 GD-AN	(2,028,289)		(2,028,289)			(2,028,289)	(2,028,289)		(1,358,791)	(1,358,791)		(669,498)	(669,498)	
GD-ID	(102,132,282)		(102,132,282)			(102,132,282)	(102,132,282)				(102,132,282)		(102,132,282)	
GD-WA	(188,188,224)		(188,188,224)			(188,188,224)	(188,188,224)	(188,188,224)						
GD-OR	(141,150,471)			(141,150,471)										
Total Gas Distribution	(433,499,266)		(292,348,795)	(141,150,471)		(290,320,506)	(2,028,289)	(292,348,795)	(188,188,224)	(1,358,791)	(189,547,015)	(102,132,282)	(669,498)	(102,801,780)
General Plant														
ED-AN	(37,372,942)	(37,372,942)												
ED-ID	(13,895,488)	(13,895,488)												
ED-WA	(26,627,244)	(26,627,244)												
7.4 CD-AA	(100,686,507)	(70,593,324)	(20,850,162)	(9,243,021)		(20,850,162)	(20,850,162)		(14,959,157)	(14,959,157)		(5,891,005)	(5,891,005)	
9.4 CD-AN	(8,576,863)	(6,616,450)	(1,960,413)			(1,960,413)	(1,960,413)		(1,406,518)	(1,406,518)		(553,895)	(553,895)	
9 CD-ID	(7,429,654)	(5,731,458)	(1,698,196)			(1,698,196)	(1,698,196)				(1,698,196)		(1,698,196)	
9 CD-WA	(11,791,240)	(9,096,116)	(2,695,124)			(2,695,124)	(2,695,124)	(2,695,124)						
8.4 GD-AA	(2,500,892)		(1,726,491)	(774,401)		(1,726,491)	(1,726,491)		(1,238,688)	(1,238,688)		(487,803)	(487,803)	
4 GD-AN	(3,950,584)		(3,950,584)			(3,950,584)	(3,950,584)		(2,834,386)	(2,834,386)		(1,116,198)	(1,116,198)	
GD-ID	(2,457,026)		(2,457,026)			(2,457,026)	(2,457,026)				(2,457,026)		(2,457,026)	
GD-WA	(12,730,147)		(12,730,147)			(12,730,147)	(12,730,147)	(12,730,147)						
GD-OR	(5,692,715)			(5,692,715)										
Total General Plant	(233,711,302)	(169,933,022)	(48,068,143)	(15,710,137)		(19,580,493)	(28,487,650)	(48,068,143)	(15,425,271)	(20,438,749)	(35,864,020)	(4,155,222)	(8,048,901)	(12,204,123)
Total Accumulated Depreciation	(2,422,487,284)	(1,904,284,013)	(359,688,669)	(158,514,602)		(309,900,999)	(49,787,670)	(359,688,669)	(203,613,495)	(34,989,040)	(238,602,535)	(106,287,504)	(14,798,630)	(121,086,134)

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
Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(15,728,287)	(15,728,287)											
Misc Intangible Plt (303000)	ED-AN	(2,840,847)	(2,840,847)											
Total Production/Transmission		(18,569,134)	(18,569,134)											
Distribution														
Franchises (302000)	ED-WA	(402,520)	(402,520)											
Misc Intangible Plt (303000)	ED-WA	(66,627)	(66,627)											
Total Distribution		(469,147)	(469,147)											
General Plant - 303000														
7,4	CD-AA	(5,070,358)	(3,554,930)	(1,049,969)	(465,459)		(1,049,969)	(1,049,969)		(753,311)	(753,311)		(296,658)	(296,658)
9,4	CD-AN	(146,223)	(112,801)	(33,422)			(33,422)	(33,422)		(23,979)	(23,979)		(9,443)	(9,443)
	GD-ID	(161,282)		(161,282)			(161,282)	(161,282)					(161,282)	(161,282)
	GD-WA	(317,673)		(317,673)			(317,673)	(317,673)		(317,673)	(317,673)			
	GD-OR	(129,551)			(129,551)									
Total General Plant - 303000		(5,825,087)	(3,667,731)	(1,562,346)	(595,010)	(478,955)	(1,083,391)	(1,562,346)	(317,673)	(777,290)	(1,094,963)	(161,282)	(306,101)	(467,383)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(148,819,313)	(104,340,197)	(30,817,503)	(13,661,613)		(30,817,503)	(30,817,503)		(22,110,326)	(22,110,326)		(8,707,177)	(8,707,177)
9,4	CD-AN	(403,269)	(311,094)	(92,175)			(92,175)	(92,175)		(66,132)	(66,132)		(26,043)	(26,043)
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	(15,853,912)	(12,230,183)	(3,623,729)			(3,623,729)	(3,623,729)		(3,623,729)	(3,623,729)		0	0
	ED-AN	(12,703,846)	(12,703,846)											
	ED-ID	0	0											
	ED-WA	(2,179,634)	(2,179,634)											
8,4	GD-AA	(246,308)		(170,039)	(76,269)		(170,039)	(170,039)		(121,996)	(121,996)		(48,043)	(48,043)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(20,339)			(20,339)									
Total Miscellaneous IT Intangible Plant - 30311		(180,226,621)	(131,764,954)	(34,703,446)	(13,758,221)	(3,623,729)	(31,079,717)	(34,703,446)	(3,623,729)	(22,298,454)	(25,922,183)	0	(8,781,263)	(8,781,263)
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
9	CD-WA	0	0	0			0	0		0	0		0	0
4	ED-AN	(1,195,008)	(1,195,008)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,195,008)	(1,195,008)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(206,284,997)	(155,665,974)	(36,265,792)	(14,353,231)	(4,102,684)	(32,163,108)	(36,265,792)	(3,941,402)	(23,075,744)	(27,017,146)	(161,282)	(9,087,364)	(9,248,646)

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-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	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	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0
	TOTAL ACCOUNT	19,050,097	800,859	699,567	9,538,357	11,038,783	3,272,093	99,936	2,699,456	6,071,485	845,517	1,094,312	1,939,829
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,687,447	8,459,003	3,115,965	9,112,479	20,687,447	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,283,635	0	0	0	0	0	0	0	0	4,283,635	0	4,283,635
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	130,858,399	0	0	91,747,441	91,747,441	0	0	27,098,157	27,098,157	0	12,012,801	12,012,801
9	CD-WA / ID / AN	31,081,306	9,406,308	6,232,819	8,337,925	23,977,052	2,787,032	1,846,746	2,470,476	7,104,254	0	0	0
	TOTAL ACCOUNT	211,961,387	17,865,311	9,348,784	109,197,845	136,411,940	27,837,632	1,846,746	29,568,633	59,253,011	4,283,635	12,012,801	16,296,436
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,424,507	1,295,795	7,798	2,120,914	3,424,507	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847
7	CD-AA	69,020,374	0	0	48,391,565	48,391,565	0	0	14,292,739	14,292,739	0	6,336,070	6,336,070
9	CD-WA / ID / AN	5,761,846	4,189,731	7,622	247,508	4,444,861	1,241,392	2,258	73,335	1,316,985	0	0	0
	TOTAL ACCOUNT	78,622,626	5,485,526	15,420	50,759,987	56,260,933	1,474,515	2,258	14,483,894	15,960,667	12,109	6,388,917	6,401,026
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	60,123,656	26,227,672	12,663,063	21,232,921	60,123,656	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,538,235	0	0	0	0	10,013,112	3,556,532	2,968,591	16,538,235	0	0	0
99	GD-OR / AS	4,840,842	0	0	0	0	0	0	0	0	4,840,842	0	4,840,842
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,555,586	0	0	5,297,372	5,297,372	0	0	1,564,611	1,564,611	0	693,603	693,603
9	CD-WA / ID / AN	7,109,400	1,541,177	795,643	3,147,585	5,484,405	456,641	235,744	932,610	1,624,995	0	0	0
	TOTAL ACCOUNT	96,264,906	27,768,849	13,458,706	29,677,878	70,905,433	10,469,753	3,792,276	5,532,905	19,794,934	4,840,842	723,697	5,564,539

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150	
9		CD-WA / ID / AN	5,561,097	424,028	184,903	3,681,066	4,289,997	125,637	54,786	1,090,677	1,271,100	0	0	0	
		TOTAL ACCOUNT	6,289,548	482,894	184,903	4,103,763	4,771,560	347,990	54,786	1,093,270	1,496,046	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,309,797	1,377,818	456,884	6,475,095	8,309,797	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,374,301	0	0	0	0	2,559,113	378,047	437,141	3,374,301	0	0	0	
99		GD-OR / AS	971,938	0	0	0	0	0	0	0	0	971,938	0	971,938	
8		GD-AA	5,763,733	0	0	0	0	0	0	3,978,993	3,978,993	0	1,784,740	1,784,740	
7		CD-AA	15,774,797	0	0	11,060,026	11,060,026	0	0	3,266,645	3,266,645	0	1,448,126	1,448,126	
9		CD-WA / ID / AN	2,008,145	18,064	747,989	783,090	1,549,143	5,352	221,625	232,025	459,002	0	0	0	
		TOTAL ACCOUNT	36,202,711	1,395,882	1,204,873	18,318,211	20,918,966	2,564,465	599,672	7,914,804	11,078,941	971,938	3,232,866	4,204,804	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,214,419	397,207	15,791	2,801,421	3,214,419	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	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	121,658	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,991,949	397,207	15,791	3,730,581	4,143,579	106,253	0	529,872	636,125	18,586	193,659	212,245	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	28,073,570	13,121,313	8,291,584	6,660,673	28,073,570	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,105,582	0	0	0	0	2,508,958	776,035	820,589	4,105,582	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,478	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	34,213,174	13,371,321	8,681,329	7,519,054	29,571,704	2,583,034	891,514	1,074,574	4,549,122	43,834	48,514	92,348	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	44,879,868	13,118,457	6,576,788	25,184,623	44,879,868	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	895,638	0	0	0	0	601,790	287,726	6,122	895,638	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	95,869,548	0	0	67,216,057	67,216,057	0	0	19,852,666	19,852,666	0	8,800,825	8,800,825	
9		CD-WA / ID / AN	20,262,360	10,302,643	2,861,499	2,466,850	15,630,992	3,052,610	847,845	730,913	4,631,368	0	0	0	
		TOTAL ACCOUNT	162,905,338	23,421,100	9,438,287	94,867,530	127,726,917	3,654,400	1,135,571	20,757,662	25,547,633	754,626	8,876,162	9,630,788	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	280,702	0	6,846	273,856	280,702	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	889	0	0	0	0	0	0	614	614	0	275	275	
7		CD-AA	843,586	0	0	591,455	591,455	0	0	174,690	174,690	0	77,441	77,441	
9		CD-WA / ID / AN	17,296	0	6,614	6,728	13,342	0	1,960	1,994	3,954	0	0	0	
		TOTAL ACCOUNT	1,151,565	0	13,460	872,039	885,499	0	1,960	177,298	179,258	9,092	77,716	86,808	
		TOTAL GENERAL PLANT	651,770,088	90,988,949	43,061,120	328,702,032	462,752,101	52,310,135	8,424,719	83,832,368	144,567,222	11,800,971	32,649,794	44,450,765	

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-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,987,594	319,716	0	11,667,878	11,987,594	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,362,714	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	20,624,207	319,716	0	16,180,294	16,500,010	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,404,326	4,163,546	0	23,240,780	27,404,326	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	287,595	0	0	0	0	0	0	0	0	287,595	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	128,162,701	0	0	89,857,433	89,857,433	0	0	26,539,932	26,539,932	0	11,765,336	
9		CD-WA / ID / AN	831,024	178,380	0	462,697	641,077	52,853	0	137,094	189,947	0	0	
		TOTAL ACCOUNT	157,106,044	4,341,926	0	113,560,910	117,902,836	52,853	0	26,967,248	27,020,101	287,595	11,895,512	12,183,107
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,714,470	0	0	3,714,470	3,714,470	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	21,223,663	0	0	14,880,335	14,880,335	0	0	4,394,996	4,394,996	0	1,948,332	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	24,938,133	0	0	18,594,805	18,594,805	0	0	4,394,996	4,394,996	0	1,948,332	1,948,332
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	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	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	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	
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	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642
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	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	235,191	0	0	235,191	235,191	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	14,526,902	0	0	10,185,101	10,185,101	0	0	3,008,231	3,008,231	0	1,333,570	1,333,570
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	14,762,093	0	0	10,420,292	10,420,292	0	0	3,008,231	3,008,231	0	1,333,570	1,333,570
	TOTAL		373,043,355	20,776,984	0	255,917,974	276,694,958	5,323,062	771,517	62,092,954	68,187,533	713,546	27,447,318	28,160,864

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-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(72,912,916)	(51,120,703)	(15,098,807)	(6,693,406)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(639,769)	(189,560)	0
7	282919 CD-AA	(5,923,744)	(4,153,255)	(1,226,689)	(543,800)
7	283750 CD-AA	(7,185)	(5,037)	(1,488)	(660)
	Total	(79,673,174)	(55,918,764)	(16,516,544)	(7,237,866)

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
Ending Balance Basis

Report ID:
C-WKC-12E

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	6,301,640	6,301,640	0	0	0	0	6,301,640
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	224	224	0	0	0	0	224
7/4	154550 Supply Chain Average Cost Variance	0	0	(398)	(398)	0	0	0	0	(398)
7/4	154560 Supply Chain Invoice Price Variance	0	0	7	7	0	0	0	0	7
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	149,016,053	74,297,465	0	223,313,518	130,583,537	63,498,958	18,432,516	10,798,507	0
TOTAL		149,016,053	74,297,465	6,301,473	229,614,991	130,583,537	63,498,958	18,432,516	10,798,507	6,301,473

ALLOCATION RATIOS:

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

Electric Gas-North Gas-South
70.112% 20.708% 9.180%

Idaho
Electric
33.057%

Idaho Gas
28.254%

Oregon Gas
100.000%