

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)			
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)			
G-APL	Gas Net Adjusted Rate Base			
	RATE OF RETURN			

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2022
 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	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	Input	Number of Customers Percent				
3	G-OPS	Direct Distribution Operating Expense Percent				
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage				
		Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percentage				
		Total Number of Customers Percentage				
4		Total Direct Plant Percentage				
		Total Four Factor Allocators Percent				
6	Input	Actual Therms Purchased Percent				

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2022

Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Input Elec/Gas North/Oregon 4-Factor
 Direct O & M Accts 500 - 894
 Direct O & M Accts 901 - 935
 Direct O & M Accts 901 - 905 Utility 9 Only
 Adjustments
 Total
 Percentage

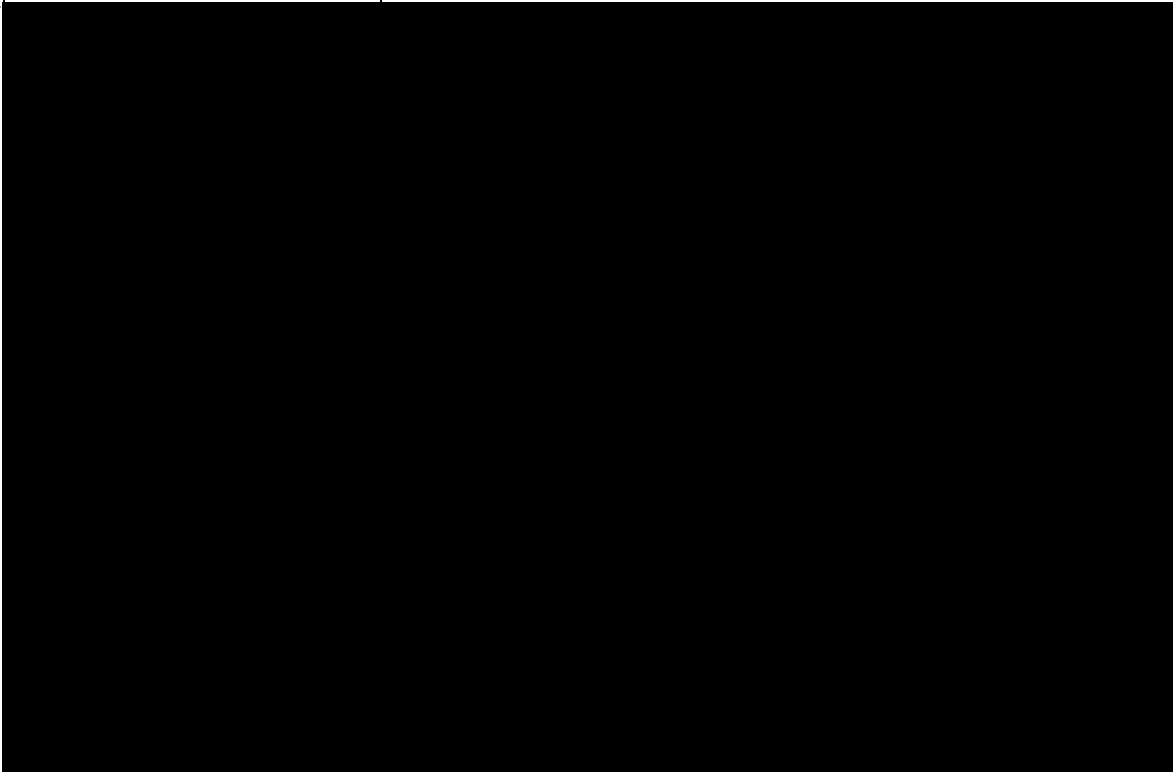
 Direct Labor Accts 500 - 894
 Direct Labor Accts 901 - 935
 Direct Labor Accts 901 - 905 Utility 9 Only
 Total
 Percentage

 Number of Customers at
 Percentage

 Net Direct Plant
 Percentage

Total Percentages
Average (CD AA)

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2022

Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Input Gas North/Oregon 4-Factor
Direct O & M Accts 580 - 894
Direct O & M Accts 901 - 935
Direct O & M Accts 901 - 905 Utility 9 Only
Total
Percentage

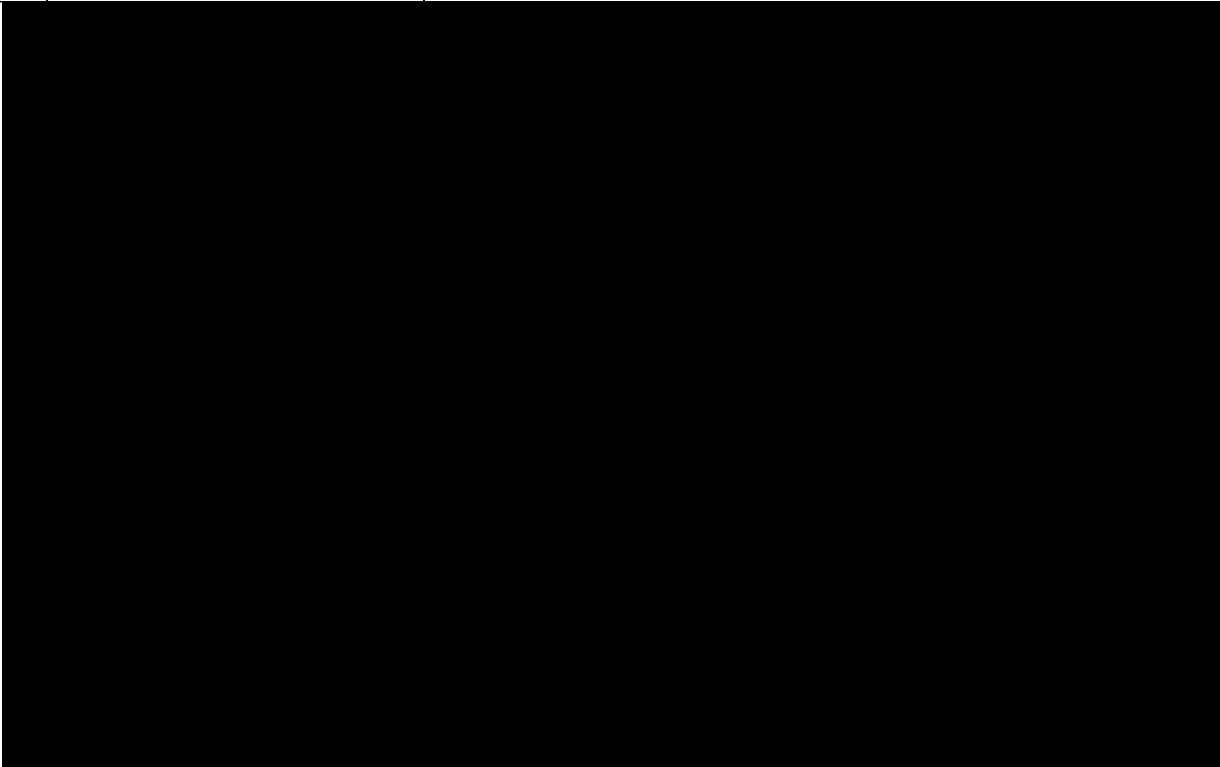
Direct Labor Accts 580 - 894
Direct Labor Accts 901 - 935
Direct Labor Accts 901 - 905 Utility 9 Only
Total
Percentage

Number of Customers at
Percentage

Net Direct Plant
Percentage

Total Percentages
Average (GD AA)

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RESULTS OF OPERATIONS

Report ID:
G-ALL-12E

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2022

Ending Balance Basis

	Input	Elec/Gas North 4-Factor
		Direct O & M Accts 580 - 894
		Direct O & M Accts 901 - 935
		Adjustments
		Total
		Percentage
		Direct Labor Accts 580 - 894
		Direct Labor Accts 901 - 935
		Total
		Percentage
		Number of Customers at
		Percentage
		Net Direct Plant
		Percentage
		Total Percentages
9		Average (CD AN/ID/WA)
JP		Gas North/Oregon JP Factor %
10		Actual Annual Throughput
		Percent
11		Book Depreciation
		Percent
12		Net Gas Plant (before ADFIT)
		Percent
13	G-PLT	Net Gas General Plant
		Percent
14		Net Allocated Schedule M's
		Percent
99	Input	Not Allocated



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended December 31, 2022	
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									
99 4812XX	Commercial - Firm & Interruptible									
99 4813XX	Industrial-Firm									
99 481400	Interruptible									
99 484000	Interdepartmental Revenue									
99 499XXX	Unbilled Revenue									
	TOTAL SALES TO ULTIMATE CUS									
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale									
4 488000	Miscellaneous Service Revenues									
99 4893XX	Transportation Revenues									
99 493000	Rent from Gas Property									
4 495XXX	Other Gas Revenues									
99 496100	Provision for Rate Refund									
99 496110	Provision for Rate Refund-Tax Refor									
	TOTAL OTHER OPERATING REVE									
	TOTAL GAS REVENUES									
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases									
99 808XXX	Net Natural Gas Storage Transaction									
99 811000	Gas Used for Products Extraction									
10 813000	Other Gas Expenses									
99 813010	Gas Technology Institute (GTI) Expe									
	TOTAL PRODUCTION EXPENSES									
	UNDERGROUND STORAGE EXPE									
1 814000	Supervision & Engineering									
1 824000	Other Expenses									
1 837000	Other Equipment									
	TOTAL UNDERGROUND STORAG									
G-DEPX	Depreciation Expense-Underground									
G-AMTX	Amortization Expense-Underground									
G-OTX	Taxes Other Than FIT									
	TOTAL UG STORAGE DEPR/AMRT									
	TOTAL UNDERGROUND STORAG									

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended December 31, 2022	
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
3	871000	Distribution Load Dispatching
3	874000	Mains & Services Expenses
3	875000	Measuring & Reg Sta Exp-General
3	876000	Measuring & Reg Sta Exp-Industrial
3	877000	Measuring & Reg Sta Exp-City Gate
3	878000	Meter & House Regulator Expenses
3	879000	Customer Installation Expenses
3	880000	Other Expenses
3	881000	Rents

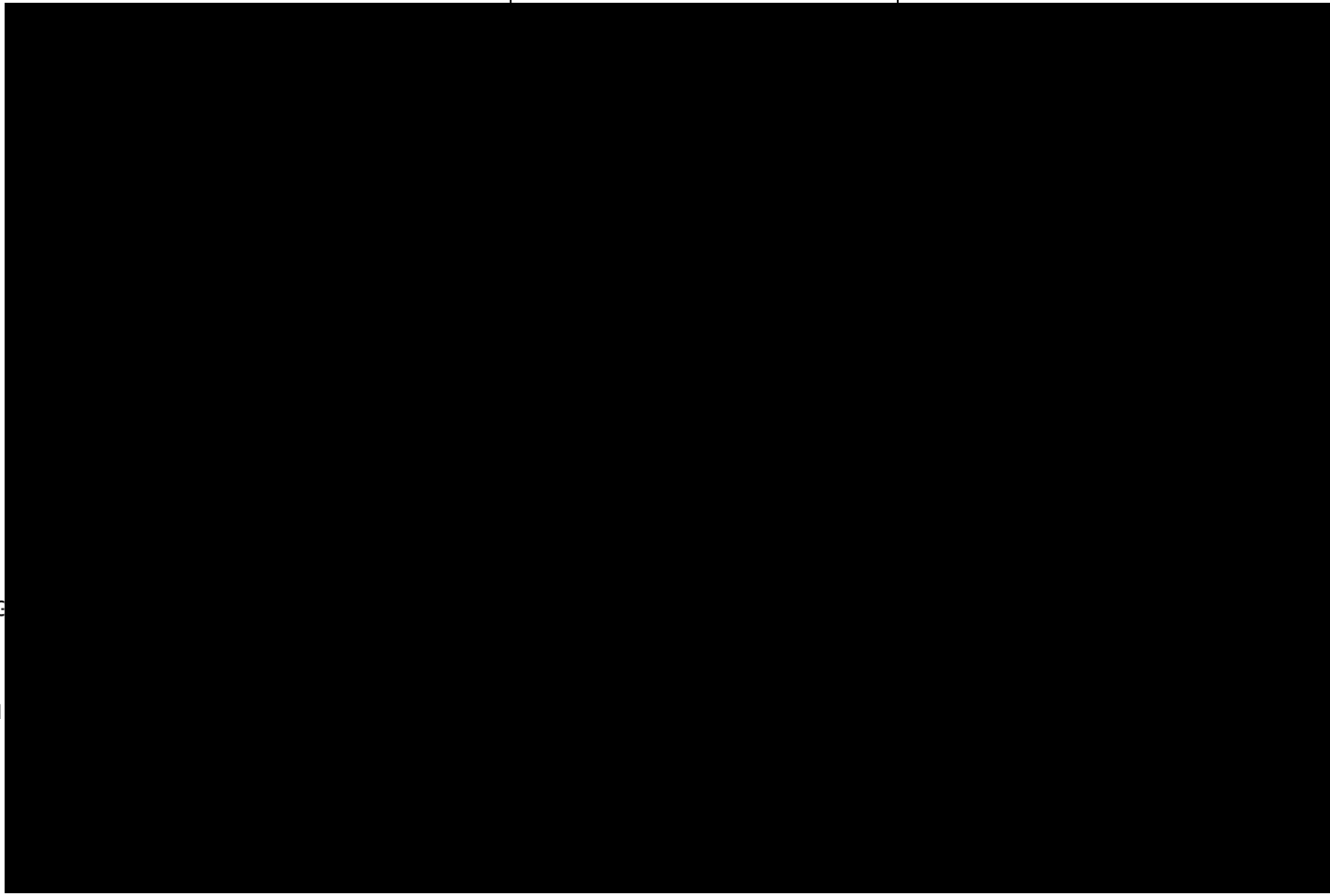
MAINTENANCE

3	885000	Supervision & Engineering
3	887000	Mains
3	889000	Measuring & Reg Sta Exp-General
3	890000	Measuring & Reg Sta Exp-Industrial
3	891000	Measuring & Reg Sta Exp-City Gate
3	892000	Services
3	893000	Meters & House Regulators
3	894000	Other Equipment

TOTAL DISTRIBUTION OPERATING

G-DEPX	Depreciation Expense-Distribution
G-OTX	Taxes Other Than FIT
	TOTAL DISTR DEPR/AMRT/NON-FI

TOTAL DISTRIBUTION EXPENSES



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended December 31, 2022	
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									
2	902000	Meter Reading Expenses									
2	903XXX	Customer Records & Collection Expenses									
2	904000	Uncollectible Accounts									
2	905000	Misc Customer Accounts									
		TOTAL CUSTOMER ACCOUNTS EXPENSES									
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses									
2	909000	Advertising									
2	910000	Misc Customer Service & Info Exp									
		TOTAL CUSTOMER SERVICE & INFO EXP									
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses									
2	913000	Advertising									
2	916000	Miscellaneous Sales Expenses									
		TOTAL SALES EXPENSES									
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries									
4	921000	Office Supplies & Expenses									
4	922000	Admin. Expenses Transferred - Credit									
4	923000	Outside Services Employed									
4	924000	Property Insurance Premium									
4	925XXX	Injuries and Damages									
4	926XXX	Employee Pensions and Benefits									
4	928000	Regulatory Commission Expenses									
4	930000	Miscellaneous General Expenses									
4	931000	Rents									
4	935000	Maintenance of General Plant									
		TOTAL ADMIN & GEN OPERATING EXP									

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended December 31, 2022	
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
G-AMTX Amortization Expense - General Plant - 303000
G-AMTX Amortization Expense - Misc IT Intangible Plant
G-AMTX Amortization Expense-General Plant - 390200, 3
99 407230 Tax Reform Amortization
99 407302 Amortization WA Excess Natural Gas Line Exten
99 407305 Natural Gas Depreciation Study Deferral
99 407306 Regulatory Debit - AMI Amortization
99 407307 Regulatory Debit - Existing Meters Deferral Amo
99 407311 Regulatory Debit - AFUDC Amortization
99 407314 Regulatory Debit - FISERVE Amortization
99 407319 AFUDC Equity DFIT Deferral
99 407332 Existing Meters/ERTs Excess Depreciation Defe
99 407347 COVID-19 Deferred Costs
99 407381 Voluntary RNG Revenue Offset
99 407407 Reg. Credits-Amortization Depreciation Benefit
99 407419 Amortization AFUDC Equity Tax Credit
99 407436 Regulatory Deferral - AMI
99 407447 Regulatory Deferral - COVID-19
99 407454 Regulatory Deferral - Pension Settlement Deferr
G-OTX Taxes Other Than FIT--A&G
TOTAL A&G DEPR/AMRT/NON-FIT TAXES

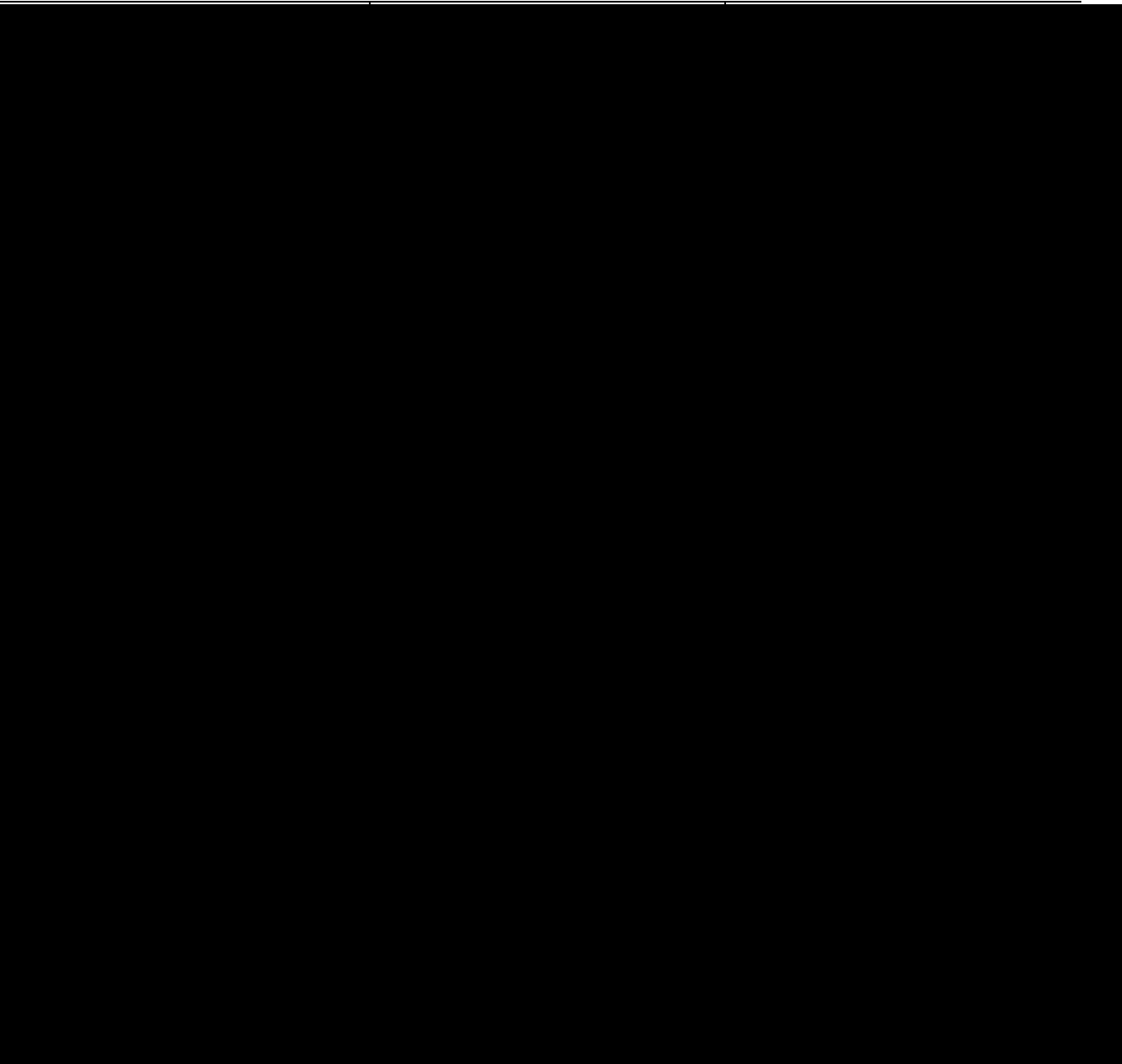
TOTAL ADMIN & GENERAL EXPENSES

TOTAL EXPENSES BEFORE FIT

NET OPERATING INCOME (LOSS) BEFORE F

G-FIT FEDERAL INCOME TAX
G-FIT DEFERRED FEDERAL INCOME TAX
G-FIT AMORTIZED INVESTMENT TAX CREDIT
GAS NET OPERATING INCOME (LOSS)

ALLOCATION RATIOS:
G-ALL 1 System Contract Demand
G-ALL 2 Number of Customers
G-ALL 3 Direct Distribution Operating Expense
G-ALL 4 Jurisdictional 4-Factor Ratio
G-ALL 10 Actual Annual Throughput
G-ALL 99 Not Allocated



RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended December 31, 2022	
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									
4	495028	Deferred Exchange Reservation									
4	495100	Entitlement Penalties									
4	495280	Other Gas Rev-Decoupling Mechanism									
99	495311	Contra Decoupling Deferral									
4	495328	Residential Decoupling Deferral									
4	495329	Amortization Res Decoupling Deferral									
4	495338	Non-Res Decoupling Deferred Rev									
4	495339	Amortization Non-Res Decoupling									
4	495600	Other Gas Revenue-DSM Lost Margin									
4	495680	Other Gas Revenue-Margin Reduction									
4	495711	Other Gas Revenue-Glendale System									
4	495780	Other Gas Revenue-PPP Recovery									
4	495900	Gas Customers-Other Gas Revenues									
		TOTAL OTHER GAS REVENUES									

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended December 31, 2022	
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									
1	804001	Pipeline Demand Costs									
1	804002	Transport Variable Charges									
6	804010	Gas Costs - Fixed Hedge									
6	804014	GTI Contributions									
6	804017	Transaction Fees									
6	804018	Merchandise Processing Fee									
6	804140	Gas Research Contributions									
6	804170	Gas Transaction Fees									
6	804600	Gas Purchases - Financial									
6	804700	Gas Costs - Offsystem Bookout									
6	804711	Gas Costs - Offsystem Bookout Offset									
6	804730	Gas Costs - Intracompany LDC Gas									
6	804999	Off System Gas Purchases									
99	805110	Gas Exp - Rate Amortizations									
99	805111	Amortize ID Holdback									
99	805120	Gas Expense - Rate Deferrals									
		TOTAL PURCHASED GAS COSTS									

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand
G-ALL	6	Actual Therms Purchased
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended December 31, 2022	
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								
	99	908600	Public Purpose Tariff Rider Expense Offset								
	99	908610	Limited Income Tax Refund Program								
	99	908690	Schedule 91 Amortization included in Unbilled								
	99	908990	DSM Amortization								
			Total Account 908								

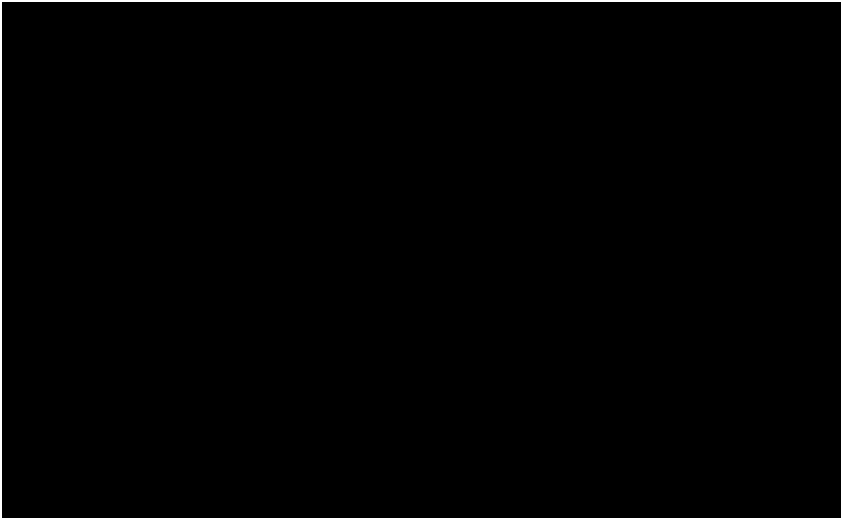
ALLOCATION RATIOS:
G-ALL 2 Number of Customers
G-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended December 31, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
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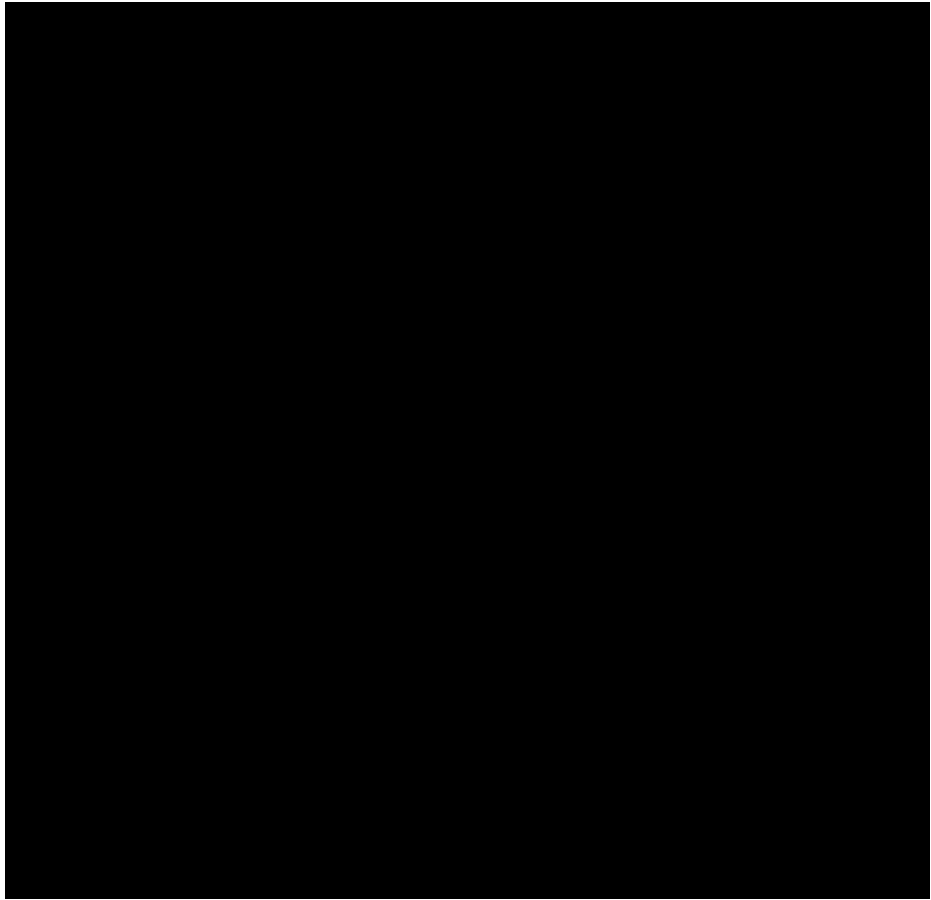
	Debt			
1	Capital Structure - Debt Ratio			
2	Cost of Debt			
	Total Cost of Debt			
	Total Weighted Cost			
G-APL	Net Rate Base			
	Interest Deduction for FIT Calculation			
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			



RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Income: Operating Revenue			
G-OPS	Operating & Maintenance Expense			
G-OPS	Book Deprec/Amort and Reg Amortizations			
G-OTX	Taxes Other than FIT Net Operating Income Before FIT			
G-INT	Less: Interest Expense			
G-OTX	Less: Idaho ITC Deferral & Amortization			
G-SCM	Schedule M Adjustments Taxable Net Operating Income			
	Tax Rate			
	Federal Income Tax			
G-DTE	Deferred FIT			
G-DTE	Customer Tax Credit Amortization			
99	411400 Amortized Investment Tax Credit			
	Total FIT/Deferred FIT & ITC			
ALLOCATION RATIOS:				
G-ALL	99	Not Allocated		



RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

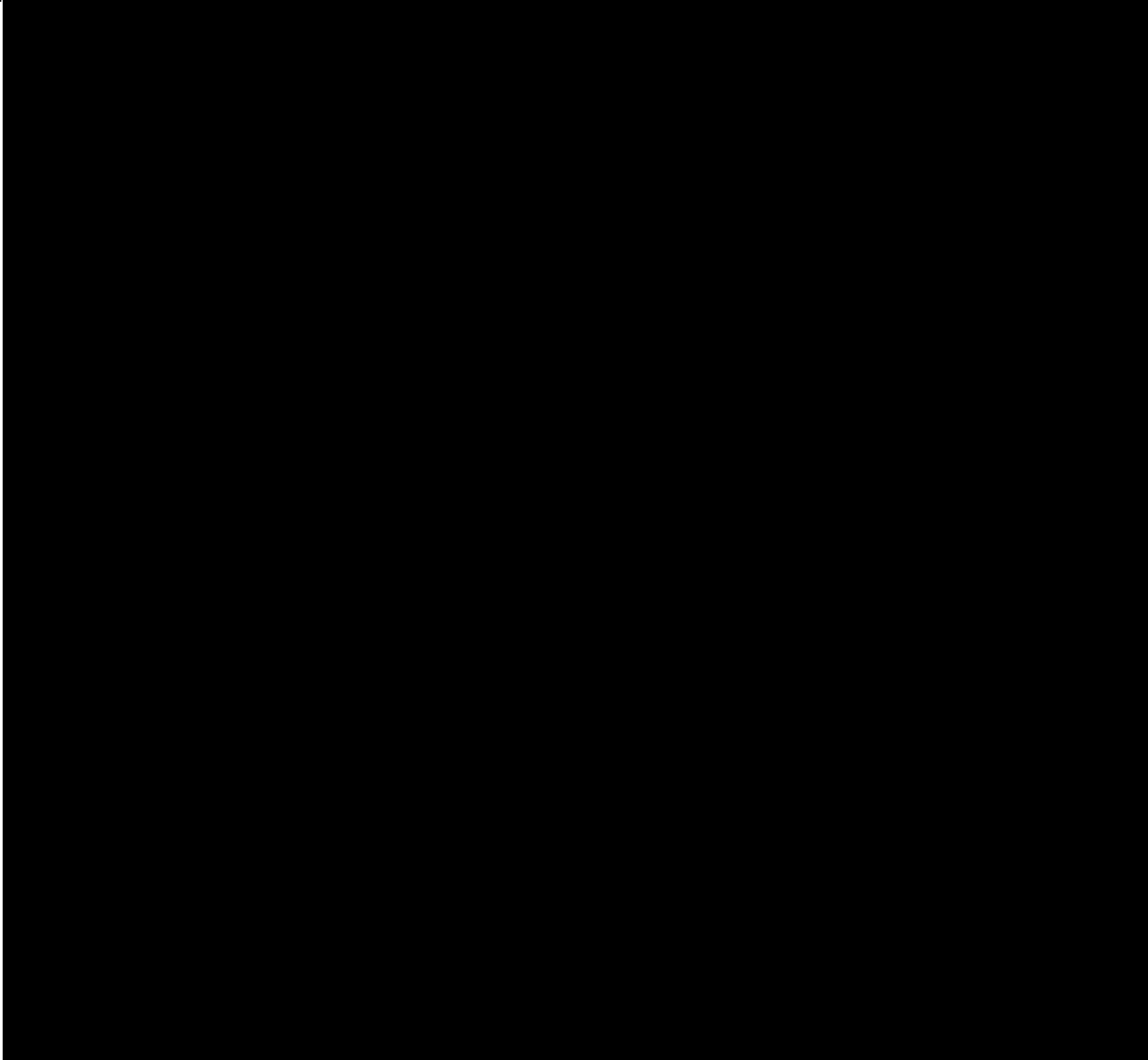
AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****
Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description
12	997000	Book Depreciation & Amortization
12	997001	Contributions In Aid of Construction
12	997002	Injuries and Damages
12	997005	FAS106 Current Retiree Medical Accrual
99	997010	Deferred Gas Credit and Refunds
12	997016	Redemption Expense Amortization
99	997018	DSM Tariff Rider
12	997020	FAS87 Current Pension Accrual
12	997027	Customer Uncollectibles
99	997031	Decoupling Mechanism
12	997032	Interest Rate Swaps
12	997035	Leases
12	997048	AFUDC
12	997049	Tax Depreciation
12	997055	Deferred Gas Exchange
99	997065	Amortization of Unbilled Revenue Add-Ins
12	997080	Book Transportation Depreciation
12	997081	Deferred Compensation
4	997082	Meal Disallowances
12	997083	Paid Time Off
12	997084	Customer Uncollectibles
99	997098	Provision for Rate Refund
12	997101	Repairs 481 (a)
99	997105	WA Nat Gas Line Extension
99	997107	MDM System
99	997108	Provision for Rate Refund-Tax Reform
99	997109	Tax Reform Amortization
99	997110	FISERVE
12	997111	Capitalized Transportation
12	997114	AFUDC Debt CWIP
12	997115	AFUDC Equity DFIR Deferral
12	997118	Depreciation Study Deferral
12	997119	AFUDC Tax CPI
12	997120	Transportation Tax Disallowance
12	997125	COVID-19
12	997126	Prepaid Expenses
12	997127	CARES Act SS Deferral
12	997128	Meters Expensed
12	997129	Mixed Service Costs (IDD#5)
		TOTAL SCHEDULE M ADJUSTMENTS

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand
G-ALL	2	Number of Customers
G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	6	Actual Therms Purchased
G-ALL	11	Book Depreciation
G-ALL	12	Net Gas Plant (before ADFIT)
G-ALL	99	Not Allocated



RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended December 31, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
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12 410100 Deferred Federal Income Tax Expense - Allocated
 99 410100 Deferred Federal Income Tax Exp
 SUBTOTAL

12 411100 Deferred Federal Income Tax Expense - Allocated
 99 411100 Deferred Federal Income Tax Exp
 SUBTOTAL

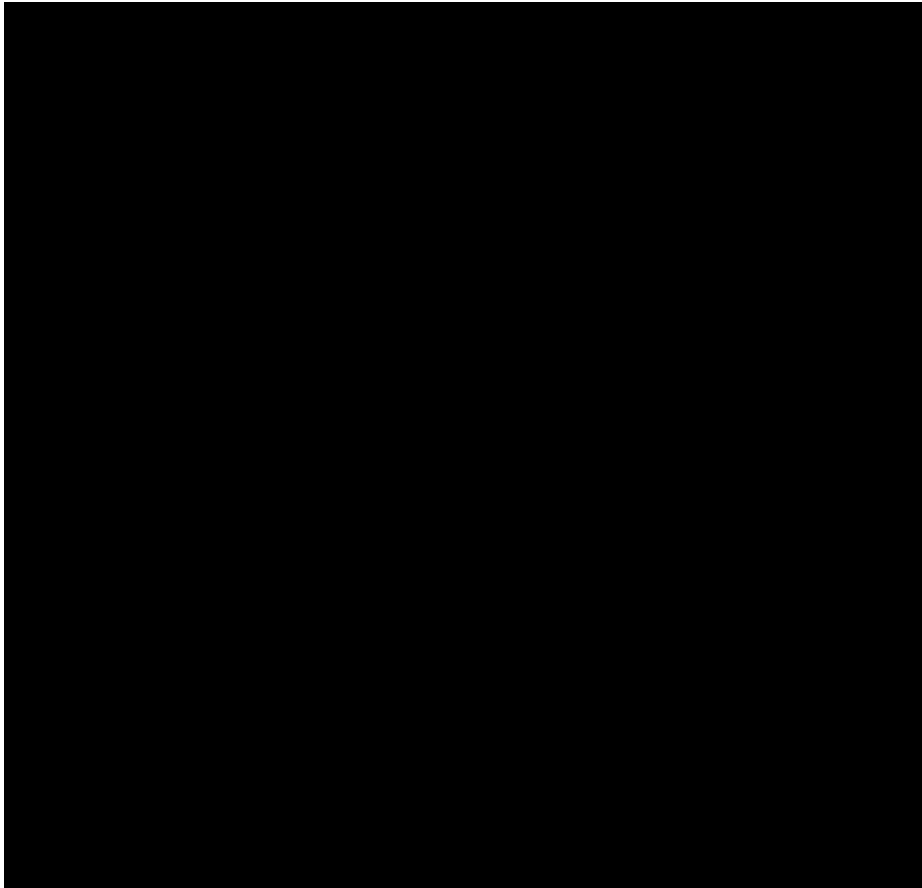
12 410193 Deferred Federal Income Tax Expense - Allocated
 99 410193 Deferred Federal Income Tax Exp
 SUBTOTAL

Total Deferred Federal Income Tax Expense

99 411193 Customer Tax Credit Amortization
 SUBTOTAL

ALLOCATION RATIOS:

G-ALL 12 Net Gas Plant (before ADFIT)
 G-ALL 99 Not Allocated



RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended December 31, 2022	
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									
		TOTAL UNDERGROUND STORAGE TAX									
		DISTRIBUTION									
99	408110	State Excise Tax									
99	408120	Municipal Occupation & License Tax									
99	408130	Excise Tax									
99	408160	Miscellaneous State or Local Tax									
99	408170	R&P Property Tax - Distribution									
99	409100	State Income Tax)
99	411410	State Income Tax-ITC Deferred)
99	411420	State Income Tax-ITC Amortization)
		TOTAL DISTRIBUTION TAX									
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes									
		TOTAL A&G TAX									
		TOTAL TAXES OTHER THAN FIT									

ALLOCATION RATIOS:

G-ALL 1 System Contract Demand

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2022
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

TOTAL PLANT IN SERVICE

ACCUMULATED DEPRECIATION
 G-ADEP Underground Storage
 G-ADEP Distribution Plant
 G-ADEP General Plant
 TOTAL ACCUMULATED DEPRECIATION

ACCUMULATED AMORTIZATION
 G-AAMT General Plant - 303000
 G-AAMT Misc IT Intangible Plant - 3031XX
 G-AAMT Underground Storage
 G-AAMT General Plant - 390200, 396200
 TOTAL ACCUMULATED AMORTIZATION

TOTAL ACCUMULATED DEPR/AMO

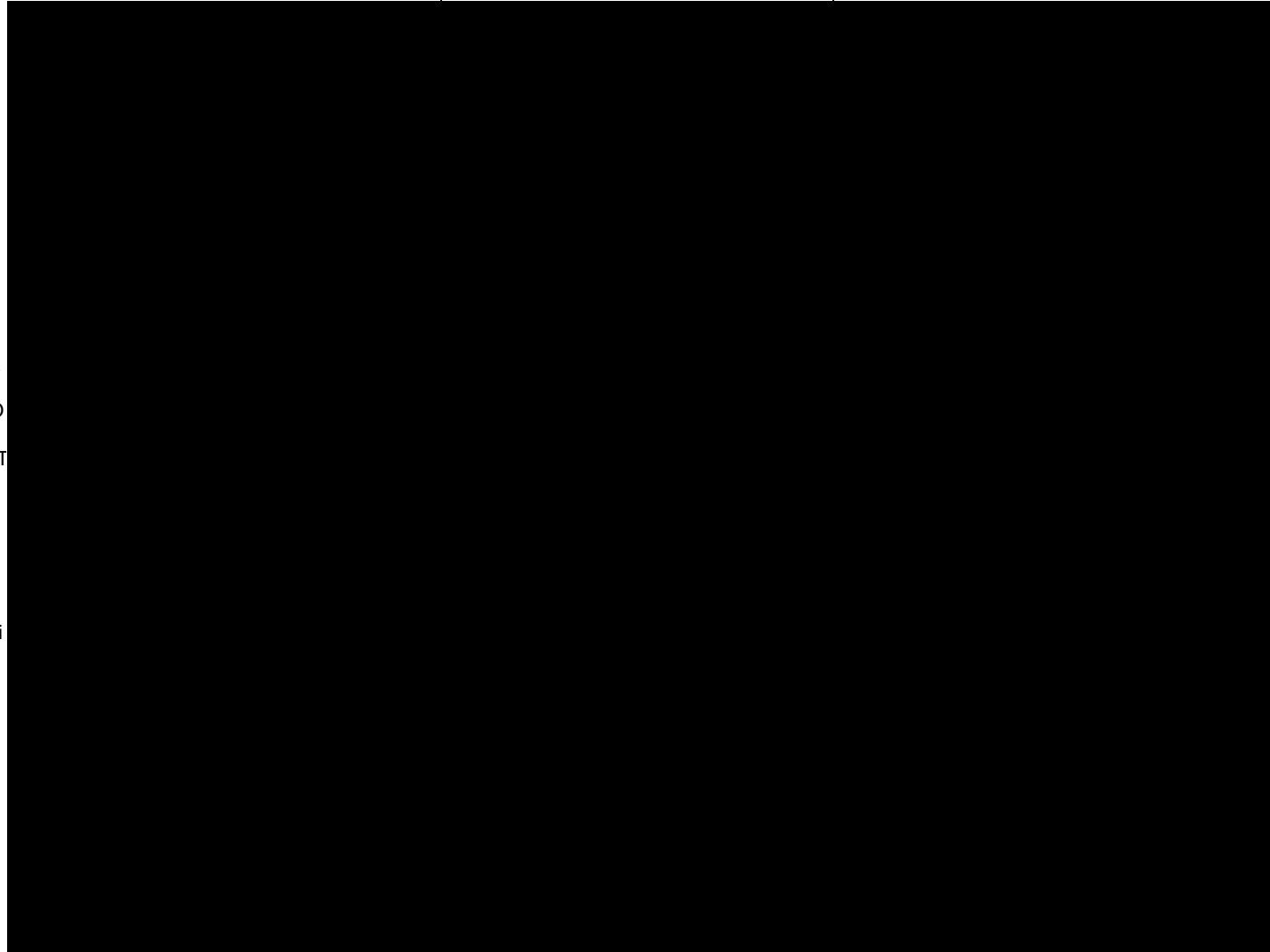
NET GAS UTILITY PLANT before DFIT

ACCUMULATED DFIT
 12 282900 ADFIT - Gas Plant In Service
 4, 12 282900 ADFIT - Common Plant (282900 from
 4 282919 ADFIT - Common Plant (282919 from
 4 283750 ADFIT - Common Plant (283750 from
 12 283850 ADFIT - Gas portion of Bond Redempti
 TOTAL ACCUMULATED DFIT

NET GAS UTILITY PLANT

ALLOCATION RATIOS:

G-ALL 1 System Contract Demand
 G-ALL 4 Jurisdictional 4-Factor Ratio
 G-ALL 6 Actual Therms Purchased
 G-ALL 12 Net Gas Plant (before ADFIT)



RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended December 31, 2022	
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									
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D									
4	182332	Regulatory Asset - AFUDC									
4	182318	Accumulated Amortization - AFUDC									
1	117100	Gas Stored - Recoverable Base Gas									
1	164100	Gas Inventory--Jackson Prairie									
1	164115	Gas Inventory--Clay Basin									
99	182331	Regulatory Asset-Deferred Pre-AMI Meters									
99	182337	Regulatory Asset-Deferred AMI Costs									
99	283436	ADFIT-Deferred AMI Costs									
4	252000	Customer Advances									
99	254393	Regulatory Liability-Customer Tax Credit									
99	190393	ADFIT-Customer Tax Credit									
99	235199	Customer Deposits									
99	254911	Rate Base-Regulatory Liability-Nonplant Ex									
99	182302	WA Excess Nat Gas Line Extension									
99	283302	ADFIT - WA Excess Nat Gas Line Extensio									
C-WKC		Working Capital									
99	186710	DSM Programs									
		TOTAL OTHER ADJUSTMENTS									
		NET RATE BASE									
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand									
G-ALL	4	Jurisdictional 4-Factor Ratio									
G-ALL	99	Not Allocated									

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended December 31, 2022
Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	***** GAS-NORTH *****	***** WASHINGTON *****	***** IDAHO *****
Production/Transmission							
Franchises (302000)	ED-AN						
Misc Intangible Plt (303000)	ED-AN						
Total Production/Transmission							
Distribution							
Franchises (302000)	ED-WA						
Misc Intangible Plt (303000)	ED-WA						
Total Distribution							
General Plant - 303000							
7,4	CD-AA						
9,4	CD-AN						
	GD-ID						
	GD-WA						
	GD-OR						
Total General Plant - 303000							
Miscellaneous IT Intangible Plant - 3031XX							
7,4	CD-AA						
9,4	CD-AN						
9	CD-ID						
9	CD-WA						
	ED-AN						
	ED-ID						
	ED-WA						
8,4	GD-AA						
4	GD-AN						
	GD-OR						
Total Miscellaneous IT Intangible Plant - 3031XX							
Gas Underground Storage							
1	GD-AN						
Total Gas Underground Storage							
General Plant - 390200, 396200							
7,4	CD-AA						
9	CD-ID						
9	CD-WA						
4	ED-AN						
	ED-WA						
	GD-WA						
	GD-OR						
Total General Plant - 390200, 396200							
Total Accumulated Amortization							
Allocation Ratios:							
Service -							
7	Elec/Gas North/Oregon 4-Factor						
8	Gas North/Oregon 4-Factor						
9	Elec/Gas North 4-Factor						

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2022	
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
	389XXX	Land & Land Rights											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
9		CD-WA / ID / AN											
		<u>TOTAL ACCOUNT</u>											
	390XXX	Structures & Improveme											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
9		CD-WA / ID / AN											
		<u>TOTAL ACCOUNT</u>											
	391XXX	Office Furniture & Equip											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
9		CD-WA / ID / AN											
		<u>TOTAL ACCOUNT</u>											
	392XXX	Transportation Equipmen											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
9		CD-WA / ID / AN											
		<u>TOTAL ACCOUNT</u>											

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

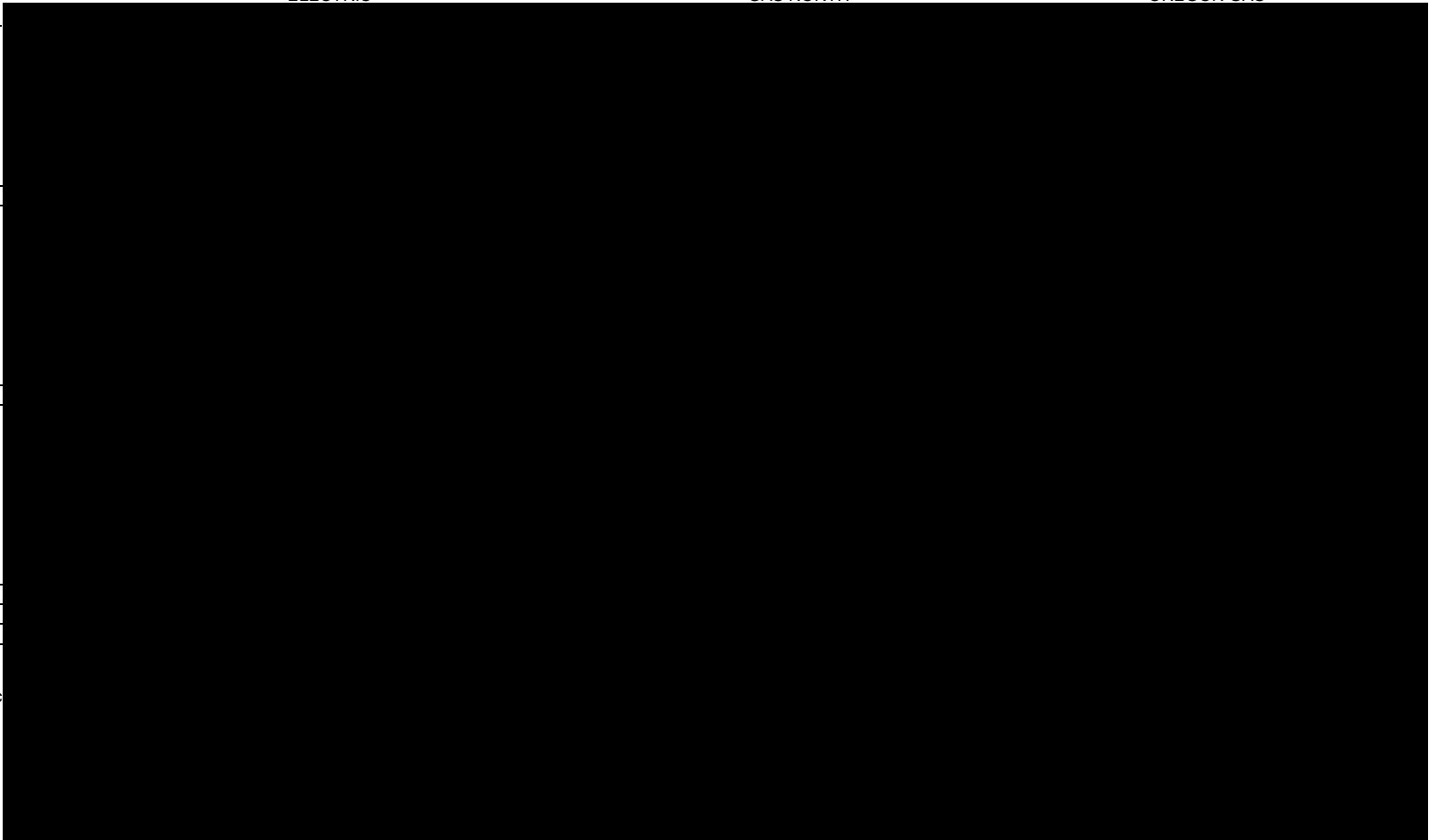
Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	394000	Tools, Shop, & Garage E												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	394100	Electric Charging Stations												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	395000	Laboratory Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS *****

Ref/Basis	Account	Description
	396XXX	Power Operated Equipment
99		ED-WA / ID / AN
99		GD-WA / ID / AN
99		GD-OR / AS
8		GD-AA
7		CD-AA
9		CD-WA / ID / AN
		<u>TOTAL ACCOUNT</u>
	397XXX	Communication Equipment
99		ED-WA / ID / AN
99		GD-WA / ID / AN
99		GD-OR / AS
8		GD-AA
7		CD-AA
9		CD-WA / ID / AN
		<u>TOTAL ACCOUNT</u>
	398000	Miscellaneous Equipment
99		ED-WA / ID / AN
99		GD-WA / ID / AN
99		GD-OR / AS
8		GD-AA
7		CD-AA
9		CD-WA / ID / AN
		<u>TOTAL ACCOUNT</u>
		<u>TOTAL GENERAL PLANT</u>



ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	303000	Intangible Plant											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
9		CD-WA / ID / AN											
		<u>TOTAL ACCOUNT</u>											
	303100	Misc Intangible Plant--											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
9		CD-WA / ID / AN											
		<u>TOTAL ACCOUNT</u>											
	30310X	Misc Intangible Plant--T											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
9		CD-WA / ID / AN											
		<u>TOTAL ACCOUNT</u>											
	303110	Misc Intangible Plant--											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
8		CD-WA / ID / AN											
		<u>TOTAL ACCOUNT</u>											
	303115	Misc Intangible Plant--											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
8		CD-WA / ID / AN											
		<u>TOTAL ACCOUNT</u>											

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

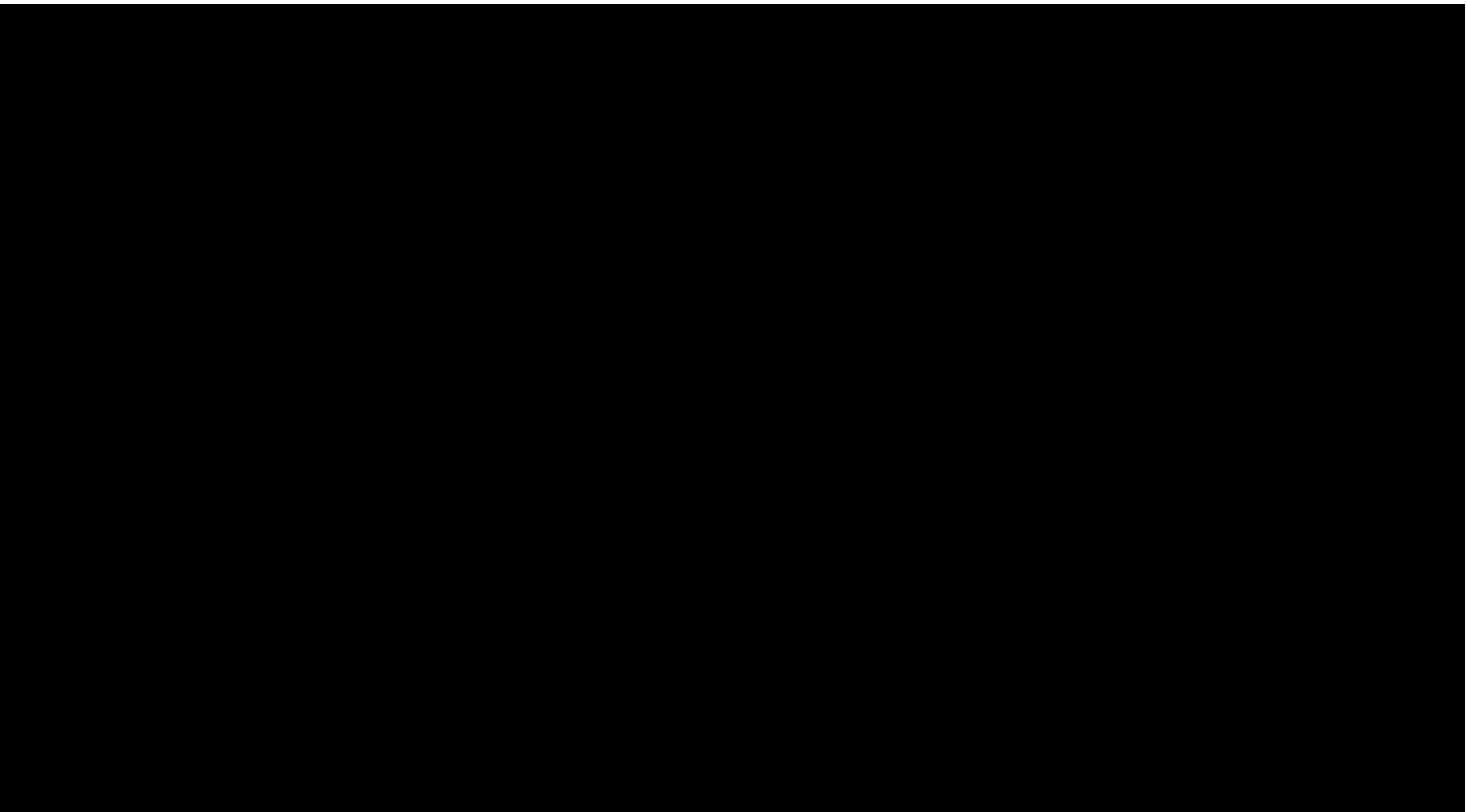
AVISTA UTILITIES
Gas-North Copy

***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS*****

Ref/Basis	Account	Description
	303120	Misc Intangible Plant--Softw
99		ED-WA / ID / AN
99		GD-WA / ID / AN
99		GD-OR / AS
8		GD-AA
7		CD-AA
8		CD-WA / ID / AN
		<u>TOTAL ACCOUNT</u>
	303121	Misc Intangible Plant--AMI
99		ED-WA / ID / AN
99		GD-WA / ID / AN
99		GD-OR / AS
8		GD-AA
7		CD-AA
9		CD-WA / ID / AN
		<u>TOTAL ACCOUNT</u>
	30313X	Misc Intangible Plant--Term
99		ED-WA / ID / AN
99		GD-WA / ID / AN
99		GD-OR / AS
8		GD-AA
7		CD-AA
9		CD-WA / ID / AN
		<u>TOTAL ACCOUNT</u>
		<u>TOTAL</u>

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

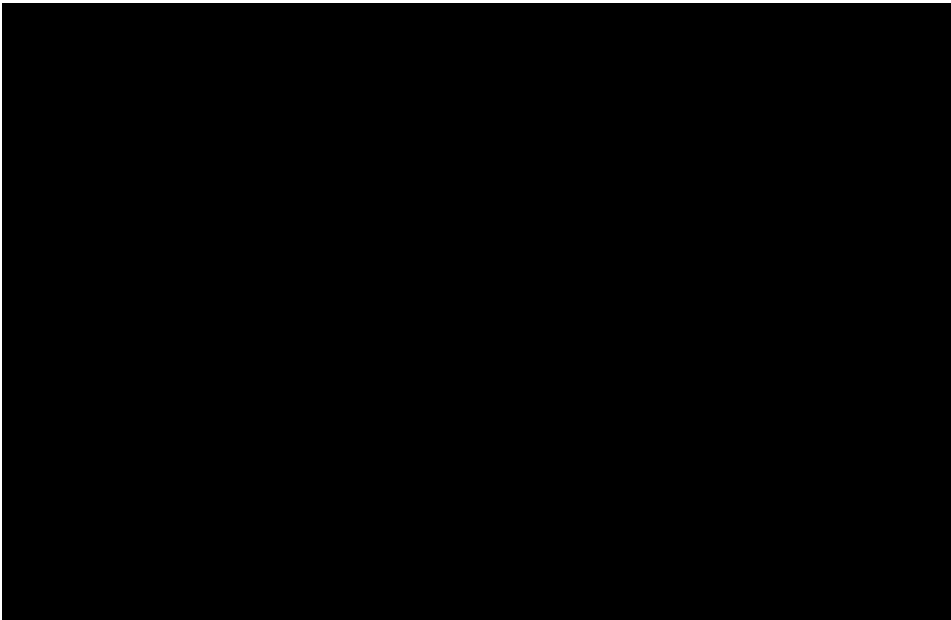
AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
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ADFIT - Common Plant (For Report APL)

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



ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****			Total	***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon		Washington	Idaho	Washington	Idaho	Oregon

1 151120 Fuel Stock Coal-Colstrip
 1 151210 Fuel Stock Hog Ffuel-KFGS
 7/4 154100 Plant Materials & Oper Supplies
 1 154300 Plant Materials & Oper Supplies - CS2
 1 154400 Plant Materials & Oper Supplies - Colst
 7/4 154500 Supply Chain Receiving Inventory
 7/4 154550 Supply Chain Average Cost Variance
 7/4 154560 Supply Chain Invoice Price Variance
 99 163998 Common Working Capital
 99 163999 Investor-Supplied Working Capital

TOTAL

ALLOCATION RATIOS:

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

