RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-1A
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	
Det/Desis Assessmt Description	

For Month Ended	d December 31, 2022				
Average of Mont	hly Averages Basis				
Ref/Basis Accour	nt Description	Syste	em	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	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-1A
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

Average Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand				
2	Input	Number of Customers Percent				
3	G-OPS	Direct Distribution Operating Expense Percent				
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage				
		Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percentage				
		Total Number of Customers Percentage				
		Total Direct Plant Percentage				
4		Total Four Factor Allocators Percent				
6	Input	Actual Therms Purchased Percent				

ESULTS OF OF	PERATIONS ON PERCENTAGES	Report ID: G-ALL-1A	AVISTA UTILITIES
	December 31, 2022	G-ALL-TA	
	nly Averages Basis		
vorage or morn	ny / Wordgoo Baolo		
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)		
,			

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-1A
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

Input Gas North/Oregon 4-Factor
Direct O & M Accts 580 - 894

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)



RESULT	S OF OPER	RATIONS	Report ID:	AVISTA UTILITIES
		PERCENTAGES	G-ALL-1A	
		ecember 31, 2022		
		Averages Basis		
	Input	Elec/Gas North 4-Factor		
	•	Direct O & M Accts 580 - 894		
		Direct O & M Accts 901 - 935		
		Adjustments		
		Total		
		Percentage		
		Direct Labor Accts 580 - 894		
		Direct Labor Accts 901 - 935		
		Total		
		Percentage		
		Number of Customers at		
		Percentage		
		Net Direct Plant		
		Percentage		
		Total Percentages		
9		Average (CD AN/ID/WA)		
JP		Gas North/Oregon JP Factor %		
10		Actual Annual Throughput Percent		
11		Book Depreciation Percent		
12		Net Gas Plant (before ADFIT) - AMA Percent		
13	G-PLT	Net Gas General Plant - AMA Percent		
14		Net Allocated Schedule M's - AMA Percent		
99	Input	Not Allocated		

RESULTS OF OPERATIONS Report ID	GAS OPERATING STATEMENT For Month Ended December 31, 2022 Average of Monthly Averages Basis Rel/Basis Account Description REVENUES SALES OF GAS: Residential 99 481000 99 481000 1000 Intercipation 1000													
For Month Endade December 31, 2022 Average of Monthly Averages Basis Ret/Basis Account Description REVENUES SALES OF GAS: 99 4800000 Residential 99 4812XX Commercial - Firm & Interruptible 99 4812XX Industrial-Firm 99 4812XX Industrial-Firm 99 4812XX Sales for Revenue 99 4890000 Interropation Revenue TOTAL SALES TO ULTIMATE CUSTOM OTHER OPERATING REVENUES: 89 48300X Ret from Gas Property 4 48900XX Commercial - Firm & Interruptible 99 48900XX Transportation Revenue 99 4990XXX Transportation Revenue 99 4990XXX Transportation Revenue 99 4990XX Other Gas Revenues 99 48300X Commercial - Firm & Interruptible 99 4900X Commercial - Firm & Interruptible 90 4830XX Transportation Revenues 91 4900X Commercial - Firm & Interruptible 91 4900X Commercial - Firm & Interruptible 92 490XXX Transportation Revenues 93 4900X Commercial - Firm & Interruptible 94 490XXX Transportation Revenues 95 490XX Transportation Revenues 96 490XX Transportation Revenues 97 490XX Transportation Revenues 98 490XX Return to Gas Property 99 490XX Transportation Revenues 90 490XX Transportation Revenues 90 490XX Transportation Revenues 90 490XX Transportation State Returnd 107AL OTHER OPERATING REVENUE 107AL OTHER OPERATING REVE	For Month Ended December 31, 2022	RESULT:	S OF OPE	RATIONS	Report ID:		AV	ISTA UTILI7	ΓIES					
Net	New Name	GAS OP	ERATING S	STATEMENT	G-OPS-1A									
Ref/Basis Account Description Direct Allocated Total Direct	Rel/Basis Account Description Direct Allocated Total Direct	For Monti	h Ended D	ecember 31, 2022										
REVENUES SALES OF GAS Residential	REVENUES SALES OF GAS: Residential						* SYSTEM *****					******	* IDAHO *******	
SALES OF CAS: 99	SALES OF GAS:	Ref/Basis	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	<u>Total</u>
SALES OF CAS: 99	SALES OF GAS:			DEVENUES.										
99 481000 Residential 94 4813XX Industrial-Firm 99 4813XX Industrial-Firm 99 4890XX Industrial-Firm 100 Hand the property Hand the property 40 AB8000 Alsa Stakes To ULTIMATE CUSTOM OTHER OPERATING REVENUES: Sales for Resale 40 AB8000 Miscellanaeous Service Revenues 90 4893XX Transportation Revenues 90 489100 Provision for Rate Retund 91 496110 Provision for Rate Retund 92 496100 Provision for Rate Retund 93 49800 Propusion for Rate Retund 1 814000 Provision for Rate Retund 1 814000 Other Gas Expenses 99 811000 Sas Used for Products Extraction 1 814000 Other Gas Expenses 1 814000 Other Gas Expenses 1 814000 Other Gas Expenses 1 812000 Other Gas Expenses	99 481000 Residential 99 4813XX Industrial-Firm 99 481400 Interruptible 99 484000 Interdepartmental Revenue 99 48300X Unbilled Revenue 70TAL SALES TO ULTIMATE CUSTOM OTHER OPERATING REVENUES: 99 483XXX Sales for Resale 4 488000 Miscellaneous Service Revenues 99 4893XX Tansportation Revenues 99 48930XX Tansportation Revenues 99 48930XX Other Gas Property 4 495XXX Other Gas Revenues 99 496100 Provision for Rate Refund 99 496101 Provision for Rate Refund 1 PRODUCTION EXPENSES: G-804 804/805 Cily Gate Purchases 98 810000 Other Gas Expenses 98 811000 Other Gas Expenses 1 814000 Other Expenses 1 824000 Other Expenses 1 837000													
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99 4813XX Industrial-Firm 99 484000 Interdepartmental Revenue 99 48900X Unbilled Revenue OTHER OPERATING REVENUES: Sales for Resale 99 4830XX Sales for Resale 4 488000 Miscellaneous Service Revenues 99 4933XX Transportation Revenues 99 49500 Provision for Gas Preperty 4 4950XX Other Gas Revenues 99 496100 Provision for Rate Refund 99 496101 Provision for Rate Refund 1 707AL OTHER OPERATING REVENUE 1 707AL OTHER OPERATING REVENUE 1 814000 Other Gas Expenses 1 814000 Other Gas Expenses 1 814000 Other Gas Expenses 1 814000 Other Expenses <td>99 4813XX Industrial-Firm 99 484000 Interdepartmental Revenue 79 499XXX Unbilled Revenue 70</td> <td></td>	99 4813XX Industrial-Firm 99 484000 Interdepartmental Revenue 79 499XXX Unbilled Revenue 70													
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OTHER OPERATING REVENUES: 99	OTHER OPERATING REVENUES: 99	99	499XXX											
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99 813010 Gas Technology Institute (GTI) Expenses TOTAL PRODUCTION EXPENSES UNDERGROUND STORAGE EXPENSE 1 814000 Supervision & Engineering 1 824000 Other Expenses 1 837000 Other Equipment TOTAL UNDERGROUND STORAGE OP G-DEPX Depreciation Expense-Underground Stor G-AMTX Amortization Expense-Underground Stora	99 813010 Gas Technology Institute (GTI) Expenses TOTAL PRODUCTION EXPENSES UNDERGROUND STORAGE EXPENSE 1 814000 Supervision & Engineering Other Expenses Other Expenses Other Equipment TOTAL UNDERGROUND STORAGE OP G-DEPX Depreciation Expense-Underground Store G-AMTX Amortization Expense-Underground Store G-OTX Taxes Other Than FIT TOTAL UG STORAGE DEPR/AMRT/NO	99	811000	Gas Used for Products Extraction										
UNDERGROUND STORAGE EXPENSE 1 814000 Supervision & Engineering 1 824000 Other Expenses 1 837000 Other Equipment TOTAL UNDERGROUND STORAGE OP G-DEPX Depreciation Expense-Underground Stor G-AMTX Amortization Expense-Underground Store	UNDERGROUND STORAGE EXPENSE 1 814000 Supervision & Engineering 1 824000 Other Expenses 1 837000 Other Equipment TOTAL UNDERGROUND STORAGE OP G-DEPX Depreciation Expense-Underground Stor G-AMTX Amortization Expense-Underground Stora G-OTX Taxes Other Than FIT TOTAL UG STORAGE DEPR/AMRT/NO													
UNDERGROUND STORAGE EXPENSE 1 814000 Supervision & Engineering 1 824000 Other Expenses 1 837000 Other Equipment TOTAL UNDERGROUND STORAGE OP G-DEPX Depreciation Expense-Underground Stor G-AMTX Amortization Expense-Underground Stora	UNDERGROUND STORAGE EXPENSE 1 814000 Supervision & Engineering 1 824000 Other Expenses 1 837000 Other Equipment	99	813010											
1 814000 Supervision & Engineering 1 824000 Other Expenses 1 837000 Other Equipment TOTAL UNDERGROUND STORAGE OP G-DEPX Depreciation Expense-Underground Stor G-AMTX Amortization Expense-Underground Stora	1 814000 Supervision & Engineering 1 824000 Other Expenses 1 837000 Other Equipment TOTAL UNDERGROUND STORAGE OP G-DEPX Depreciation Expense-Underground Stor G-AMTX Amortization Expense-Underground Stora G-OTX Taxes Other Than FIT TOTAL UG STORAGE DEPR/AMRT/NO			TOTAL PRODUCTION EXPENSES	S									
1 824000 Other Expenses 1 837000 Other Equipment TOTAL UNDERGROUND STORAGE OP G-DEPX Depreciation Expense-Underground Stor G-AMTX Amortization Expense-Underground Stora	1 824000 Other Expenses 1 837000 Other Equipment TOTAL UNDERGROUND STORAGE OP G-DEPX Depreciation Expense-Underground Stor G-AMTX Amortization Expense-Underground Stora G-OTX Taxes Other Than FIT TOTAL UG STORAGE DEPR/AMRT/NO				ENSE									
1 837000 Other Equipment TOTAL UNDERGROUND STORAGE OP G-DEPX Depreciation Expense-Underground Stor G-AMTX Amortization Expense-Underground Stora	1 837000 Other Equipment TOTAL UNDERGROUND STORAGE OP G-DEPX Depreciation Expense-Underground Stor G-AMTX Amortization Expense-Underground Stora G-OTX Taxes Other Than FIT TOTAL UG STORAGE DEPR/AMRT/NO	•												
TOTAL UNDERGROUND STORAGE OP G-DEPX Depreciation Expense-Underground Stor G-AMTX Amortization Expense-Underground Stora	TOTAL UNDERGROUND STORAGE OP G-DEPX Depreciation Expense-Underground Stor G-AMTX Amortization Expense-Underground Stora G-OTX Taxes Other Than FIT TOTAL UG STORAGE DEPR/AMRT/NO	=												
G-DEPX Depreciation Expense-Underground Stor G-AMTX Amortization Expense-Underground Stora	G-DEPX Depreciation Expense-Underground Stor G-AMTX Amortization Expense-Underground Stora G-OTX Taxes Other Than FIT TOTAL UG STORAGE DEPR/AMRT/NO	1	837000		CE OD									
G-AMTX Amortization Expense-Underground Stora	G-AMTX Amortization Expense-Underground Stora G-OTX Taxes Other Than FIT TOTAL UG STORAGE DEPR/AMRT/NO			TOTAL UNDERGROUND STORAG	GE OP									
	G-OTX Taxes Other Than FIT TOTAL UG STORAGE DEPR/AMRT/NO	G-DEPX		Depreciation Expense-Undergroun	d Stor									
	TOTAL UG STORAGE DEPR/AMRT/NO		•	Amortization Expense-Undergroun	d Stora									
		G-OTX												
TOTAL UG STORAGE DEPR/AMRT/NO	TOTAL UNDERGROUND STORAGE EX			TOTAL UG STORAGE DEPR/AMF	₹T/NO									
TOTAL LINDEPORPOLIND STOPAGE BY	. J J. DERIOROURD OF ORNIOE EX			TOTAL UNDERGROUND STORA	GE EX									

	S OF OPE	RATIONS STATEMENT	Report ID: G-OPS-1A		AV	ISTA UTILI	TIES					
			G-0P5-1A									
		ecember 31, 2022		*******	**************************************			**************************************				
		Averages Basis										
Ref/Basis	s Account	Description		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-Industria										
3	877000	Measuring & Reg Sta Exp-City Gate										
3	878000	Meter & House Regulator Expenses	S									
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-Industria										
3	891000	Measuring & Reg Sta Exp-City Gate	e									
3	892000	Services										
3	893000	Meters & House Regulators										
3	894000	Other Equipment										
		TOTAL DISTRIBUTION OPERATIN	NG EXP									
G-DEPX		Depreciation Expense-Distribution										
G-OTX		Taxes Other Than FIT										
		TOTAL DISTR DEPR/AMRT/NON-	FIT TAXE									
		TOTAL DISTRIBUTION EXPENSE	S									

	S OF OPE		Report ID:		AVISTA	\ UTILIT	TES					
		STATEMENT	G-OPS-1A									
		ecember 31, 2022										
		Averages Basis		1	SYSTEM *********			ASHINGTON *****			' IDAHO *******	
Ref/Basis	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CLICTOMED ACCOUNTS EVDENI	000									
2	901000	CUSTOMER ACCOUNTS EXPENS	5E5:									
2 2	902000	Supervision Meter Reading Expenses										
2		Customer Records & Collection Ex	noncoc									
2	904000	Uncollectible Accounts	Delises									
2	905000	Misc Customer Accounts										
2	903000	TOTAL CUSTOMER ACCOUNTS	EXDENSES									
		TOTAL COSTOWER ACCOUNTS	EXPLINALS									
		CUSTOMER SERVICE & INFO EX	PENSES:									
G-908	908XXX	Customer Assistance Expenses										
2	909000	Advertising										
2	910000	Misc Customer Service & Info Exp										
		TOTAL CUSTOMER SERVICE & I	NFO EXP									
		SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses										
2	913000	Advertising										
2	916000	Miscellaneous Sales Expenses										
		TOTAL SALES EXPENSES										
		ADMINISTRATIVE & GENERAL E.	XPENSES:									
4	920000	Salaries										
4	921000	Office Supplies & Expenses										
4	922000	Admin. Expenses Transferred - Cre	edit									
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	O EVD									
		TOTAL ADMIN & GEN OPERATIN	GEXP									

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

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

		·
G-DEPX G-AMTX G-AMTX 99 99 99 99 99 99 99 99 99 99 99 99 99	407230 407302 407305 407306 407307 407311 407319 407332 407347 407407 407419 407436 407447 407454	Depreciation Expense-General Plant Amortization Expense - General Plant - 303000 Amortization Expense - Misc IT Intangible Plant Amortization Expense-General Plant - 390200, Tax Reform Amortization Amortization WA Excess Natural Gas Line Exte Natural Gas Depreciation Study Deferral Regulatory Debit - AMI Amortization Regulatory Debit - Existing Meters Deferral Amo Regulatory Debit - FISERVE Amortization Regulatory Debit - FISERVE Amortization Regulatory Debit - FISERVE Amortization AFUDC Equity DFIT Deferral Existing Meters/ERTs Excess Depreciation Defe COVID-19 Deferred Costs Voluntary RNG Revenue Offset Reg. Credits-Amortization Depreciation Benefit Amortization AFUDC Equity Tax Credit Regulatory Deferral - AMI Regulatory Deferral - COVID-19 Regulatory Deferral - Pension Settlement Deferr Taxes Other Than FITA&G
G-01X		TOTAL A&G DEPR/AMRT/NON-FIT TAXES TOTAL ADMIN & GENERAL EXPENSES
		TOTAL EXPENSES BEFORE FIT
		NET OPERATING INCOME (LOSS) BEFORE F
G-FIT G-FIT G-FIT		FEDERAL INCOME TAX DEFERRED FEDERAL INCOME TAX AMORTIZED INVESTMENT TAX CREDIT GAS NET OPERATING INCOME (LOSS)
ALLOCAT	ION RATION	OS:
G-ALL G-ALL G-ALL G-ALL G-ALL		System Contract Demand Number of Customers Direct Distribution Operating Expense Jurisdictional 4-Factor Ratio Actual Annual Throughput Not Allocated

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

495000 Other Gas Revenue-Miscellaneous495028 Deferred Exchange Reservation

495280 Other Gas Rev-Decoupling Mechanism

495329 Amortization Res Decoupling Deferral495338 Non-Res Decoupling Deferred Rev

495339 Amortization Non-Res Decoupling
 495600 Other Gas Revenue-DSM Lost Margin
 495680 Other Gas Revenue-Margin Reduction
 495711 Other Gas Revenue-Glendale System
 495780 Other Gas Revenue-PPP Recovery
 495900 Gas Customers-Other Gas Revenues
 TOTAL OTHER GAS REVENUES

495100 Entitlement Penalties

495311 Contra Decoupling Deferral

495328 Residential Decoupling Deferral

AVISTA UTILITIES

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

ALLOCATION RATIOS:

4

4

99

4

4

G-ALL 4 Jurisdictional 4-Factor Ratio

G-ALL 99 Not Allocated

	RESULTS OF OPERATIONS Report ID: AVISTA UTILITIES ALLOCATION OF PURCHASED GAS COSTS G-804-1A											
		December 31, 2022										
Average of Monthly Averages Basis				*******	* SYSTEM ******	*****	****** W	ASHINGTON ***	******	******	* IDAHO ******	*****
Ref/Basi	: Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6 1 1 6 6 6 6 6 6 6 6 6 6 6 9 9 99	804001 804002 804010 804014 804017 804018 804170 804600 804700 804711 804730 804999 805110	Gas Purchases Pipeline Demand Costs Transport Variable Charges Gas Costs - Fixed Hedge GTI Contributions Transaction Fees Merchandise Processing Fee Gas Research Contributions Gas Transaction Fees Gas Purchases - Financial Gas Costs - Offsystem Bookot Gas Costs - Offsystem Bookot Gas Costs - Intracompany LDC Off System Gas Purchases Gas Exp - Rate Amortizations Amortize ID Holdback Gas Expense - Rate Deferrals TOTAL PURCHASED GAS CO	ut Offset C Gas									
ALLOC, G-ALL G-ALL G-ALL	ATION R/ 1 6 99	ATIOS: System Contract Demand Actual Therms Purchased Not Allocated										

ALLOC	CATION OF	PERATIONS F ACCOUNT 908	Report ID: G-908-1A		AVIS	STA UTILIT	TIES					
		December 31, 2022		******	CVCTENA ******	*****	********	/A CLUMICTON! **	*****	******	* 10 4110 ******	*****
	je of Month si:Account	ly Averages Basis			SYSTEM *******			ASHINGTON **		Direct	* IDAHO ******	
Kei/Bas	SR ACCOUNT	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense										
99	908600 F	Public Purpose Tariff Rider Exper	nse Offset									
99	908610 L	imited Income Tax Refund Progr	ram									
99	908690	Schedule 91 Amortization include	d in Unbill									
99	908990 [OSM Amortization										
		Total Account 908										
	CATION RA											
G-ALL G-ALL		Number of Customers Not Allocated										

RESULTS OF OPERATIONS	Report ID:
INTEREST DEDUCTION FOR FITGAS NORTH	G-INT-1A
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

Ref/Basis Description System Washington Idaho

Debt

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

Total Weighted Cost

G-APL Net Rate Base

Interest Deduction for FIT Calculation

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



Report ID:
G-FIT-1A

Operating & Maintenance Expense

AVISTA UTILITIES

Ref/Basis	Description	System	vvasnington	Idano
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue			

G-OPS Book Deprec/Amort and Reg Amortizations Taxes Other than FIT **G-OTX** 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-OPS

G-ALL Not Allocated



RESULTS OF OPERATIONS

GAS SCHEDULE M ADJUSTMENTS
For Month Ended December 31, 2022
Average of Monthly Averages Basis

AVISTA UTILITIES

For Month Ende												
	Average of Monthly Averages Basis			********	* SYSTEM ******			ASHINGTON ***		*******	* IDAHO ********	
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortizat	tion									
12	997001	Contributions In Aid of Constru	iction									
12		Injuries and Damages										
12		FAS106 Current Retiree Medic	cal Accrual									
99		Deferred Gas Credit and Refur										
12		Redemption Expense Amortiza										
99		DSM Tariff Rider										
12		FAS87 Current Pension Accrua	al									
12		Customer Uncollectibles										
99		Decoupling Mechanism										
12		Interest Rate Swaps										
12	997035											
12		AFUDC										
12		Tax Depreciation										
12	997055	Deferred Gas Exchange										
99		Amortization of Unbilled Reven	nue Add-Ins									
12		Book Transportation Depreciat										
12		Deferred Compensation										
4		Meal Disallowances										
12		Paid Time Off										
12		Customer Uncollectibles										
99		Provision for Rate Refund										
12		Repairs 481 (a)										
99		WA Nat Gas Line Extension										
99		MDM System										
99		Provision for Rate Refund-Tax	Doform									
99		Tax Reform Amortization	Reloiiii									
99		FISERVE										
12		Capitalized Transportation										
12		AFUDC Debt CWIP										
12		AFUDC Equity DFIR Deferral										
12	007110	Depreciation Study Deferral										
12		AFUDC Tax CPI										
12		Transportation Tax Disallowan	00									
12		COVID-19	ce									
12 12		Prepaid Expenses CARES Act SS Deferral										
12		Meters Expensed										
12												
12	997129	Mixed Service Costs (IDD#5)	OTMENTO.									
		TOTAL SCHEDULE M ADJUS	SIMENIS									
ALLOCATION S	ATIOC:											
ALLOCATION F		Contract Custom Demand										
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	0.04.0									
G-ALL	12	Net Gas Plant (before ADFIT)	- AIVIA									
G-ALL	99	Not Allocated										

RESULTS OF OPERATIONS	Report ID:
DEFERRED INCOME TAX EXPENSEGAS	G-DTE-1A
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

Average of	t iviontniy	Averages Basis			
Ref/Basis	Account	Description	System	Washington	Idaho
12		Deferred Federal Income Tax Expense - Allocated			
99	410100	Deferred Federal Income Tax Exp			
		SUBTOTAL			
12		Deferred Federal Income Tax Expense - Allocated			
99	411100	Deferred Federal Income Tax Exp			
		SUBTOTAL			
12	440402	Deferred Federal Income Tay Evnence Allegated			
99		Deferred Federal Income Tax Expense - Allocated			
99	410193	Deferred Federal Income Tax Exp SUBTOTAL			
		SUBTUTAL			
		Total Deferred Federal Income Tax Expense			
		Total Deferred Federal Income Tax Expense			
99	411193	Customer Tax Credit Amortization			
		SUBTOTAL			
ALLOCAT	ION RAT	OS:			
G-ALL	12	Net Gas Plant (before ADFIT) - AMA			
G-ALL	99	Not Allocated			

TAXES O		RATIONS AN FEDERAL INCOME TAX ecember 31, 2022	Report ID: G-OTX-1A	AVISTA UTILITIES								
		Averages Basis		******	YSTEM ******	*****	****** WASH	HINGTON ****	*****	******	DAHO ******	*****
Ref/Basis		Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408190	UNDERGROUND STORAGE R&P Property Tax - Storage TOTAL UNDERGROUND S										
		DISTRIBUTION										
99	408110	State Excise Tax										
99	408120	Municipal Occupation & Lice	nse Tax									
99	408130	Excise Tax										
99	408160	Miscellaneous State or Loca										
99	408170	R&P Property Tax - Distribut	ion									
99	409100	State Income Tax										
99	411410	State Income Tax-ITC Defer										
99	411420	State Income Tax-ITC Amort TOTAL DISTRIBUTION TA										
		ADMINISTRATIVE & GENER	ΔΙ									
99	408115	Payroll Taxes	712									
		TOTAL A&G TAX										
		TOTAL TAXES OTHER THAN	N FIT									
ALLOCATION RATIOS: G-ALL 1 System Contract Demand												

RESULTS (OF OPERA	TIONS	Report ID:			Δ\	VISTA UTILITIE	-s				
GAS UTILI		110110	G-PLT-1A			Α,	VIOTA OTILITIL	_0				
For Month Ended December 31, 2022												
Average of Monthly Averages Basis				*******	** SYSTEM *****	*****	*******	ASHINGTON ***	*****	******	** IDAHO ******	****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TCI/Dasis	Account	PLANT IN SERVICE		Direct	Allocated	Total	Direct	Milocated	Total	Direct	Allocated	Total
		INTANGIBLE PLANT:										
4	303000		2)									
4	3031XX											
7	3031707	TOTAL INTANGIBLE PLAN										
		TOTAL INTENTION DEL TEAT										
		UNDERGROUND STORAGE	E PLANT:									
1	350XXX											
1	351XXX											
1	352XXX											
1	353000											
1	354000	Compressor Station Equipme	ent									
1	355000	Measuring & Regulating Equi										
1	356000	Purification Equipment	pinon									
1	357000	Other Equipment										
•	001000	TOTAL UNDERGROUND ST	ORAGE									
		TOTAL CADENCIACION	010102									
		DISTRIBUTION PLANT:										
6	6 374200 Land & Land Rights											
6	374400	Land & Land Rights										
6	375000	Structures & Improvements										
6	376000	Mains										
6	378000	Measuring & Reg Station Equ	uip-Gener									
6	379000	Measuring & Reg Station Equ										
6	380000	Services										
6	381XXX											
6	382000	Meter Installations										
6	383000											
6	384000	House Regulator Installations	3									
6	385000	Industrial Measuring & Reg S										
6	387000	Other Equipment										
		TOTAL DISTRIBUTION PLAI	NT									
		GENERAL PLANT										
4	389XXX	Land & Land Rights										
4	390XXX	•										
4	391XXX											
4	392XXX	Transportation Equipment										
4	393000	000 Stores Equipment										
4	394000	Tools, Shop & Garage Equip	ment									
4	395XXX											
4	396XXX	Power Operated Equipment										
4	397XXX											
4	398000	Miscellaneous Equipment										
		TOTAL GENERAL PLANT										

RESULTS (OF OPERA	TIONS	Report ID:	AVISTA UTILITIES								
GAS UTILIT	TY PLANT		G-PLT-1A									
For Month Ended December 31, 2022												
Average of Monthly Averages Basis			*******	SYSTEM ******	*****	******* WASHINGTON ********			******* IDAHO *******			
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE										
G-ADEP G-ADEP G-ADEP	G-ADEP Distribution Plant											
G-AAMT G-AAMT G-AAMT G-AAMT	G-AAMT Misc IT Intangible Plant - 3031XX G-AAMT Underground Storage		1XX 200									
		TOTAL ACCUMULATED DI	EPR/AMOR									
		NET GAS UTILITY PLANT be	efore DFIT									
12 4, 12 4 4 12	282900 282900 282919 283750 283850	ACCUMULATED DFIT ADFIT - Gas Plant In Service ADFIT - Common Plant (2829 ADFIT - Common Plant (2829 ADFIT - Common Plant (2837 ADFIT - Gas portion of Bond TOTAL ACCUMULATED DE	900 from C 919 from C 750 from C Redemptio									
ALLOCATIO	ON RATIOS	:										
G-ALL	1	System Contract Demand										
0 / (LL		System Contract Domain										

G-ALL

G-ALL

G-ALL

4

6

12

Jurisdictional 4-Factor Ratio

Actual Therms Purchased Net Gas Plant (before ADFIT) - AMA RESULTS OF OPERATIONS Report ID: **AVISTA UTILITIES** ADJUSTMENTS TO NET GAS UTILITY PLANT G-APL-1A For Month Ended December 31, 2022 *********** SYSTEM ********** ********** WASHINGTON ********** ************* IDAHO *********** Average of Monthly Averages Basis Ref/Basis Account Description Direct Allocated Total Direct Allocated Total Direct Allocated Total G-PLT NET GAS PLANT IN SERVICE OTHER ADJUSTMENTS: 108121 AMI Existing Meters/ERTs Deferral A/D 182332 Regulatory Asset - AFUDC 182318 Accumulated Amortization - AFUDC 117100 Gas Stored - Recoverable Base Gas 164100 Gas Inventory--Jackson Prairie 164115 Gas Inventory--Clay Basin 99 182331 Regulatory Asset-Deferred Pre-AMI Meters 182337 Regulatory Asset-Deferred AMI Costs 283436 ADFIT-Deferred AMI Costs 99 252000 Customer Advances 254393 Regulatory Liability-Customer Tax Credit 99 99 190393 ADFIT-Customer Tax Credit 235199 Customer Deposits 99 254911 Rate Base-Regulatory Liability-Nonplant Ex 182302 WA Excess Nat Gas Line Extension 99 283302 ADFIT - WA Excess Nat Gas Line Extensio C-WKC Working Capital 186710 DSM Programs 99 TOTAL OTHER ADJUSTMENTS NET RATE BASE

ALLOCATION RATIOS:

99

System Contract Demand

Not Allocated

Jurisdictional 4-Factor Ratio

G-ALL

G-ALL

G-ALL

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended December 31, 2022	
Average of Monthly Averages Rasis	

		Assigned or	Assigned or	Assigned or			
Ref/Basis	System	Allocated	Allocated	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 Stor							
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							

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

Two rago of Working Two ragoo Baolo	L	1				
	Assigned or	Assigned or	Assigned or			
	System Allocated	Allocated	Allocated	****** GAS-NORTH ******	******* WASHINGTON ******	****** IDAHO ******
Ref/Basis						
Production/Transmission						
Franchises (302000) ED-A						
Misc Intangible Plt (303000) ED-A						
Total Production/Transmission						
Distribution						
Franchises (302000) ED-W						
Misc Intangible Plt (303000) ED-W						
Total Distribution						
General Plant - 303000						
7,4 CD-A						
9,4 CD-A						
GD-I						
GD- GD-						
Total General Plant - 303000						
Total Colloral Flant Cocco						
Miscellaneous IT Intangible Plant - 3031XX						
7,4 CD-A						
9,4 CD-A						
9,4 CD-I						
9,4 CD- ED-A						
ED-I						
ED-W						
8,4 GD-A						
4 GD-A						
GD-						
Total Miscellaneous IT Intangible Plant - 3031						
Con Hadanasand Charana						
Gas Underground Storage 1 GD-A						
Total Gas Underground Storage						
Total Gas Glidolgi Galla Gtorage						
General Plant - 390200, 396200						
7,4 CD-A						
4 ED-A						
GD-						
Total General Plant- 390200, 396200						
Total Amortization Expense						
Total Amortization Expense						
Allocation Ratios:						
Service -						
7 Elec/Gas North/Oregon 4-Factor						
8 Gas North/Oregon 4-Factor						
9 Elec/Gas North 4-Factor						

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

D-((D)-		System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	******* GAS-NORTH ******	******* WASHINGTON ******	******* IDAHO *******
	Steam (ED-AN) Steam (ED-ID) Steam (ED-WA Hydro (ED-AN) Other (ED-AN)							
Total Electric	c Production							
Electric Tran	nsmission ED-AN ED-ID ED-WA							
Total Electric	c Transmission							
Electric Distr	ribution ED-AN ED-ID ED-WA c Distribution							
Gas Undergr	round Storage							
1	GD-AN GD-OR							
Total Gas Un	nderground Stor							
Gas Distribut 6 Total Gas Dis	GD-AN GD-ID GD-WA GD-OR							
7,4 9,4 9 9 8,4 4	ED-AN ED-ID ED-WA CD-AA CD-AN CD-ID CD-WA GD-AA GD-AA GD-AA GD-AN GD-ID GD-WA GD-OR							
Total Genera								
Total Accum	ulated Deprecia							
Allocation Ra Service -								
7 8 9	Elec/Gas North/ Gas North/Oreg Elec/Gas North							

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

9

Elec/Gas North 4-Factor

AVISTA UTILITIES

Average of Monthly Averages Basis			
	Assiç	gned or Assigned or	Assigned or
Ref/Basis			
Production/Transmission			
Franchises (302000)	ED-AN		
Misc Intangible Plt (303	000 ED-AN		
Total Production/Transmission			
Distribution			
Franchises (302000)	ED-W		
Misc Intangible Plt (303			
Total Distribution	500 EB-VV		
Total Distribution			
General Plant - 303000			
7,4	CD-AA		
9,4	CD-AN		
	GD-ID		
	GD-W		
	GD-OF		
Total General Plant - 303000			
Miles all an area IT less and It less and It less are	0004VV		
Miscellaneous IT Intangible Plant	CD-AA		
7,4 9,4	CD-AN		
9,4	CD-ID		
9	CD-W		
ű	ED-AN		
	ED-ID		
	ED-W		
8,4	GD-AA		
4	GD-AN		
	GD-OF		
Total Miscellaneous IT Intangible	Plant - 303		
Gas Underground Storage			
1	GD-AN		
Total Gas Underground Storage	027		
General Plant - 390200, 396200			
7,4	CD-AA		
9	CD-ID		
9	CD-W		
4	ED-AN		
	ED-W		
	GD-W GD-OR		
Total General Plant - 390200, 3962			
2220, 0002			
Total Accumulated Amortization			
Allocation Ratios:			
Service -			
7 Elec/Gas North/Oregon	4-Factor		
8 Gas North/Oregon 4-Fa			
9 Flec/Gas North 4-Facto			

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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2022	
Average of Monthly Averages Rasis	

Gas-North Copy

Average	e of Monthly Averages Basis		******	*****	` +++++++++++++++		*******	***** O A O A C C	TII *****		******	500N 040 *****	++++++
Dof/Doo	ir Account Description	Total	Direct-WA		C ************************************		Direct-WA		TH ************************************		Direct-OR		
Kei/Bas	is Account Description	ı otal	Direct-wA	Direct-ID	Allocated	Total	DIFECT-WA	Direct-ID	Allocated	Total	DIFECT-UK	Allocated	Total
99 99	389XXX Land & Land Rights ED-WA / ID / AN GD-WA / ID / AN												
99 8	GD-OR / AS GD-AA												
7	CD-AA												
9	CD-WA / ID / AN TOTAL ACCOUNT												
99	390XXX Structures & Improvements ED-WA / ID / AN												
99 99	GD-WA / ID / AN												
8	GD-OR / AS GD-AA												
7 9	CD-AA CD-WA / ID / AN												
	TOTAL ACCOUNT												
	391XXX Office Furniture & Equipme												
99 99	ED-WA / ID / AN GD-WA / ID / AN												
99	GD-OR / AS												
8 7	GD-AA CD-AA												
9	CD-WA / ID / AN TOTAL ACCOUNT												
	TOTAL ACCOUNT												
00	392XXX Transportation Equipment												
99 99	ED-WA / ID / AN GD-WA / ID / AN												
99 8	GD-OR / AS GD-AA												
7	CD-AA												
9	CD-WA / ID / AN TOTAL ACCOUNT												
	· · · · · · · · · · · · · · · · · · ·	·							·	·			·

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2022	
Average of Monthly Averages Racis	

Gas-North Copy

			*******	***** ELECTRIC	*******	*****	**************************************						******
Ref/Bas	sit Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
00	ED-WA / ID / AN												
99 99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
o 7	CD-AA												
9	CD-WA / ID / AN												
9	TOTAL ACCOUNT												
	TOTAL ACCOUNT												
	394000 Tools, Shop, & Garage Equ												
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												
3	TOTAL ACCOUNT												
	1017/27/0000141												
	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												
	TOTAL ACCOUNT												
	395000 Laboratory Equipment												
99	ED-WÁ / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

Gas-North Copy

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 TOTAL ACCOUNT 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 TOTAL ACCOUNT 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 TOTAL ACCOUNT TOTAL GENERAL PLANT ALLOCATION RATIOS: G-ALL 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

COMMON INTANGIBLE PLANT
For Month Ended December 31, 2022
Average of Monthly Averages Basis

AVISTA UTILITIES

Gas-North Copy

		oragoo Baolo	- 1	******	** ELECTRIC *	******	**	******	*** GAS NORTH	********	**	****************** OREGON G.	AS******	
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID		Total	Direct-OR Allocat		
99 99 99 8 7 9	303000	Intangible Plant ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	303100	Misc Intangible Plant- ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	30310X	Misc Intangible Plant- ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 8	303110	Misc Intangible Plant- ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 8	303115	Misc Intangible Plant- ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												

RESULTS OF OPERATIONS	Report ID:	AVISTA UTILI
COMMON INTANGIBLE PLANT For Month Ended December 31, 2022	C-IPL-1A	Gas-North Cop
Average of Monthly Averages Basis		

LITIES

ору

Ref/Basis Account Description 303120 Misc Intangible Plant--99 ED-WA / IĎ / AN 99 GD-WA / ID / AN 99 GD-OR / AS 8 GD-AA CD-AA CD-WA / ID / AN 8 TOTAL ACCOUNT 303121 Misc Intangible Plant--ED-WA / ID / AN 99 99 GD-WA / ID / AN 99 GD-OR / AS 8 GD-AA CD-AA 9 CD-WA / ID / AN TOTAL ACCOUNT 30313X Misc Intangible Plant--99 ED-WA / ID / AN 99 GD-WA / ID / AN 99 GD-OR / AS 8 GD-AA CD-AA 9 CD-WA / ID / AN TOTAL ACCOUNT TOTAL ALLOCATION RATIOS: Elec/Gas North/Orego Gas North/Oregon 4-F G-ALL G-ALL 8 Elec/Gas North 4-Fact G-ALL 9 G-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

Gas-North Copy

Ref/Basis Account Description	Total	Electric	Gas North	Oregon Gas

ADFIT - Common Plant (For Report APL)

- 7 282900 CD-AA
- 8 282900 GD-AA
- 9 282900 CD-WA/ID/AN
- 7 282919 CD-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-ALI	99	Not Allocated



	TS OF OPERATIONS ON WORKING CAPITAL		A۱	/ISTA UTILITIES	3				
For Mo	nth Ended December 31, 2022 e of Monthly Averages Basis	C-WKC-1A	Gas-North Cop						
Ref/Bas	sis Account Description		**************************************	** SYSTEM **** Idaho	Oregon	Total	***** ELECTRIC ***** Washington Ida	***** GAS NORTH no Washington	H ***** *GAS SOUTH* Idaho Oregon
1	151120 Fuel Stock Coal-Colstrip								
1	151210 Fuel Stock Hog Ffuel-KF0	3S							
7/4	154100 Plant Materials & Oper Sเ	upplies							
1	154300 Plant Materials & Oper Sเ	upplies - CS2							
1	154400 Plant Materials & Oper Su	upplies - Cols							
7/4	154500 Supply Chain Receiving I	nventory							
7/4	154550 Supply Chain Average Co	ost Variance							
7/4	154560 Supply Chain Invoice Price	ce Variance							
99	163998 Common Working Capita	I							
99	163999 Investor-Supplied Workin	g Capital							
	TOTAL								
	ALLOCATION RATIOS: 7/4 Jur Rollup/Ju 99 Not Allocated	risdictional 4-							