

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b>	
For Month Ended December 31, 2022 Average of Monthly Averages 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			
	<b>RATE OF RETURN</b>			

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
 For Month Ended December 31, 2022  
 Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

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				

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended December 31, 2022

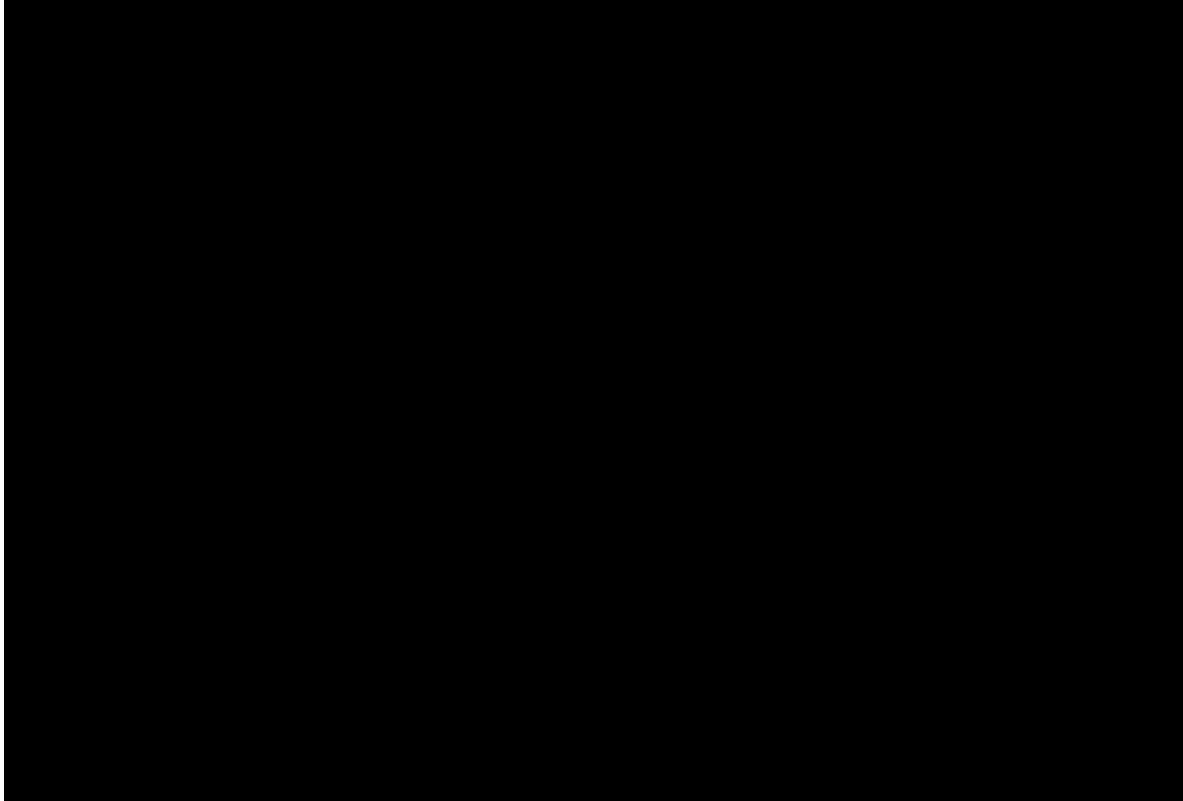
Average of Monthly Averages Basis

Report ID:

**G-ALL-1A**

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  
7              Average (CD AA)



RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
For Month Ended December 31, 2022  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

Input Gas North/Oregon 4-Factor  
Direct O & M Accts 580 - 894  
Direct O & M Accts 901 - 935  
Direct O & M Accts 901 - 905 Utility 9 Only  
Total  
Percentage  
  
Direct Labor Accts 580 - 894  
Direct Labor Accts 901 - 935  
Direct Labor Accts 901 - 905 Utility 9 Only  
Total  
Percentage  
  
Number of Customers at  
Percentage  
  
Net Direct Plant  
Percentage  
  
Total Percentages  
Average (GD AA)



RESULTS OF OPERATIONS

Report ID:  
G-ALL-1A

AVISTA UTILITIES

**GAS ALLOCATION PERCENTAGES**

For Month Ended December 31, 2022

Average of Monthly 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:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

	REVENUES									
	SALES OF GAS:									
99	480000 Residential									
99	4812XX Commercial - Firm & Interruptible									
99	4813XX Industrial-Firm									
99	481400 Interruptible									
99	484000 Interdepartmental Revenue									
99	499XXX Unbilled Revenue									
	TOTAL SALES TO ULTIMATE CUSTOMER									
	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 Reform									
	TOTAL OTHER OPERATING REVENUES									
	TOTAL GAS REVENUES									
	PRODUCTION EXPENSES:									
G-804	804/805 City Gate Purchases									
99	808XXX Net Natural Gas Storage Transactions									
99	811000 Gas Used for Products Extraction									
10	813000 Other Gas Expenses									
99	813010 Gas Technology Institute (GTI) Expenses									
	TOTAL PRODUCTION EXPENSES									
	UNDERGROUND STORAGE EXPENSES:									
1	814000 Supervision & Engineering									
1	824000 Other Expenses									
1	837000 Other Equipment									
	TOTAL UNDERGROUND STORAGE EXPENSES									
G-DEPX	Depreciation Expense-Underground Storage									
G-AMTX	Amortization Expense-Underground Storage									
G-OTX	Taxes Other Than FIT									
	TOTAL UG STORAGE DEPR/AMRT/NO									
	TOTAL UNDERGROUND STORAGE EXPENSES									

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

DISTRIBUTION EXPENSES:  
OPERATION

3	870000	Supervision & Engineering
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 EXP

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

TOTAL DISTRIBUTION EXPENSES



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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision									
2	902000	Meter Reading Expenses									
2	903XXX	Customer Records & Collection Expenses									
2	904000	Uncollectible Accounts									
2	905000	Misc Customer Accounts									
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>									
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
G-908	908XXX	Customer Assistance Expenses									
2	909000	Advertising									
2	910000	Misc Customer Service & Info Exp									
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>									
		<b>SALES EXPENSES:</b>									
2	912000	Demonstrating & Selling Expenses									
2	913000	Advertising									
2	916000	Miscellaneous Sales Expenses									
		<b>TOTAL SALES EXPENSES</b>									
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
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									
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>									



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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

G-DEPX	Depreciation Expense-General Plant									
G-AMTX	Amortization Expense - General Plant - 303000									
G-AMTX	Amortization Expense - Misc IT Intangible Plant									
G-AMTX	Amortization Expense-General Plant - 390200,									
99 407230	Tax Reform Amortization									
99 407302	Amortization WA Excess Natural Gas Line Exte									
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-1A</b>
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous									
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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-1A</b>
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases									
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:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

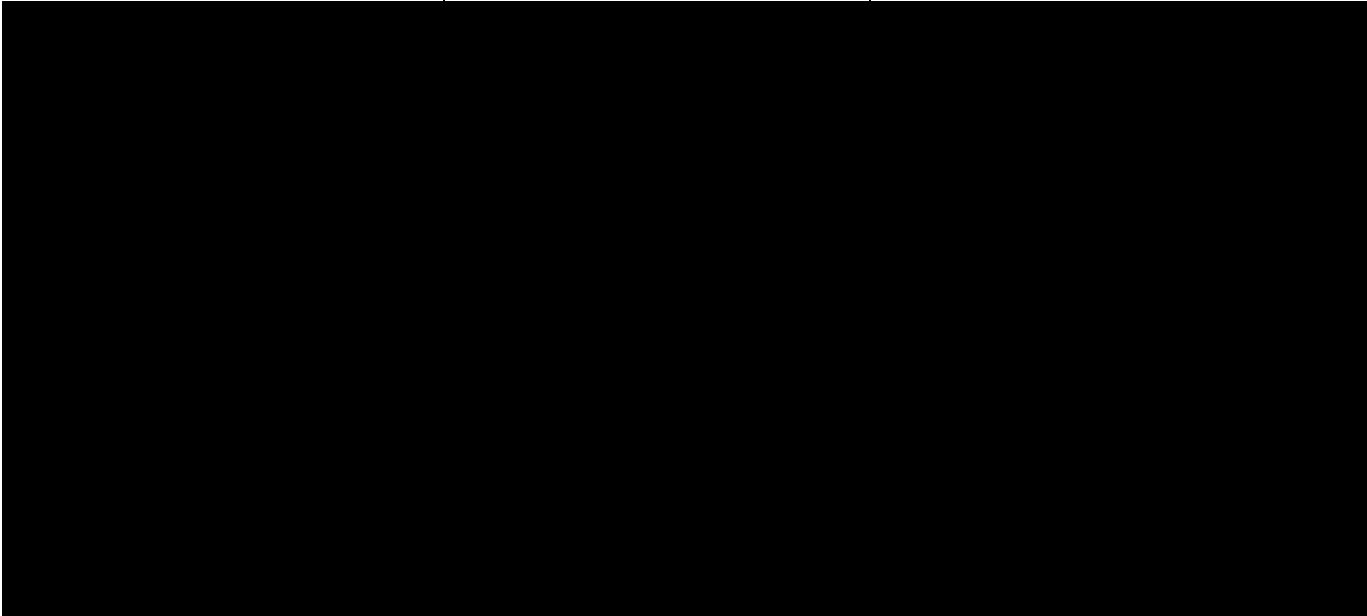
AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

2	908000	Customer Assistance Expense									
99	908600	Public Purpose Tariff Rider Expense Offset									
99	908610	Limited Income Tax Refund Program									
99	908690	Schedule 91 Amortization included in Unbill									
99	908990	DSM Amortization									
		Total Account 908									

ALLOCATION RATIOS:

G-ALL	2	Number of Customers
G-ALL	99	Not Allocated

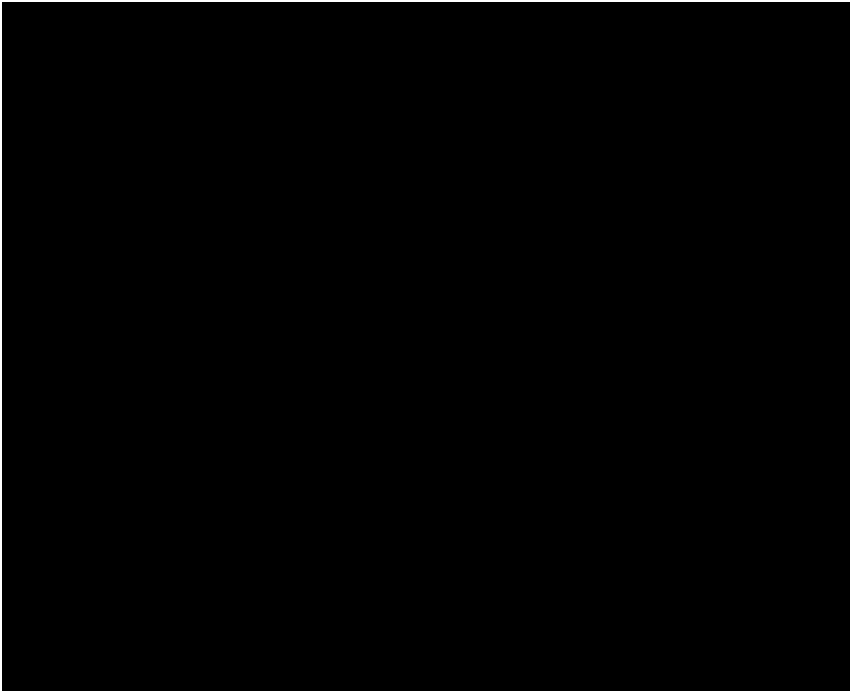


RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended December 31, 2022 Average of Monthly Averages Basis	

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			

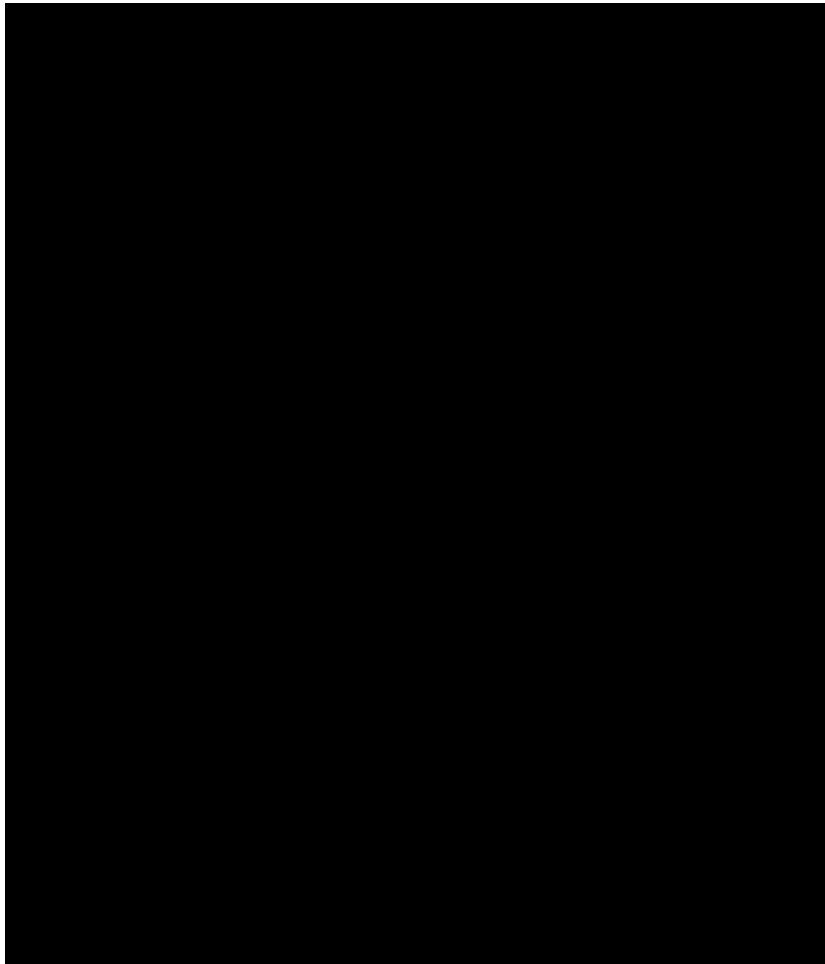


RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-1A</b>
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
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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:
<b>GAS SCHEDULE M ADJUSTMENTS</b>		<b>G-SCM-1A</b>
For Month Ended December 31, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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)									
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>									

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) - AMA
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Month Ended December 31, 2022 Average of Monthly Averages 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			
		<b>SUBTOTAL</b>			

12	411100	Deferred Federal Income Tax Expense - Allocated			
99	411100	Deferred Federal Income Tax Exp			
		<b>SUBTOTAL</b>			

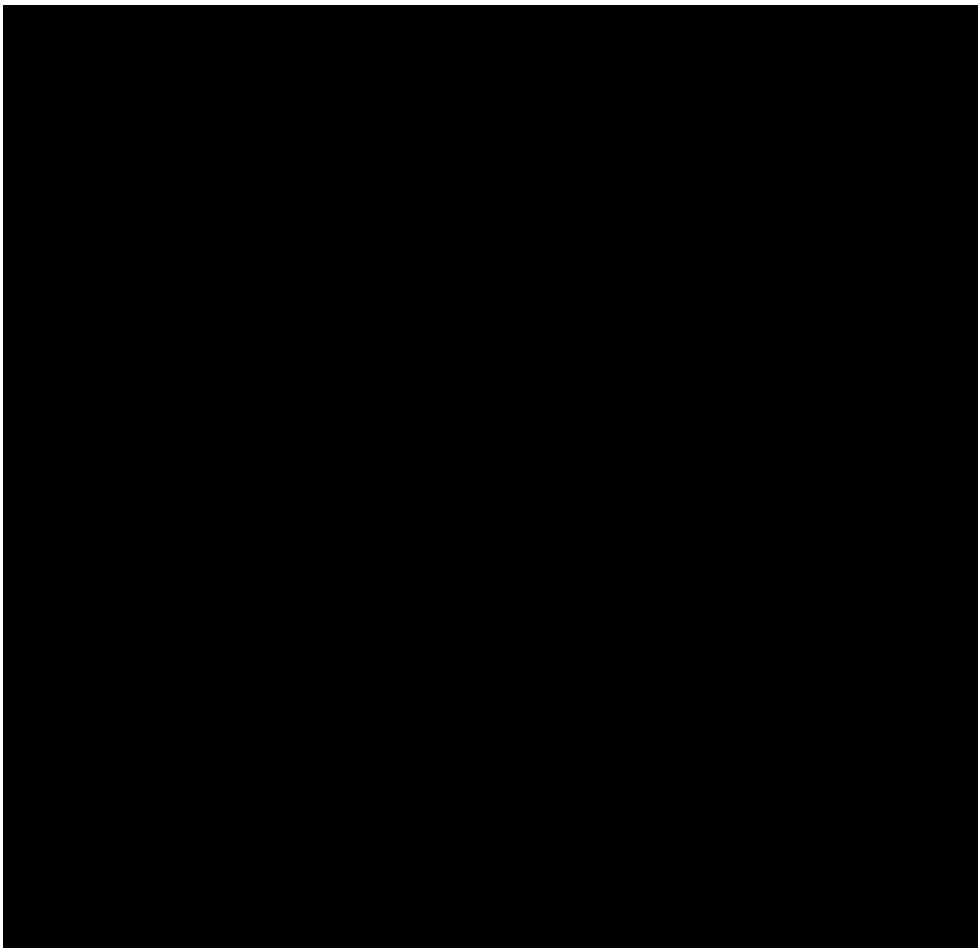
12	410193	Deferred Federal Income Tax Expense - Allocated			
99	410193	Deferred Federal Income Tax Exp			
		<b>SUBTOTAL</b>			

**Total Deferred Federal Income Tax Expense**

99	411193	Customer Tax Credit Amortization			
		<b>SUBTOTAL</b>			

ALLOCATION RATIOS:

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





RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-1A</b>
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage									
		TOTAL UNDERGROUND STORAGE TA									
		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 Month Ended December 31, 2022  
 Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

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 DEPRECIAT

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 AMORTIZAT

TOTAL ACCUMULATED DEPR/AMOR

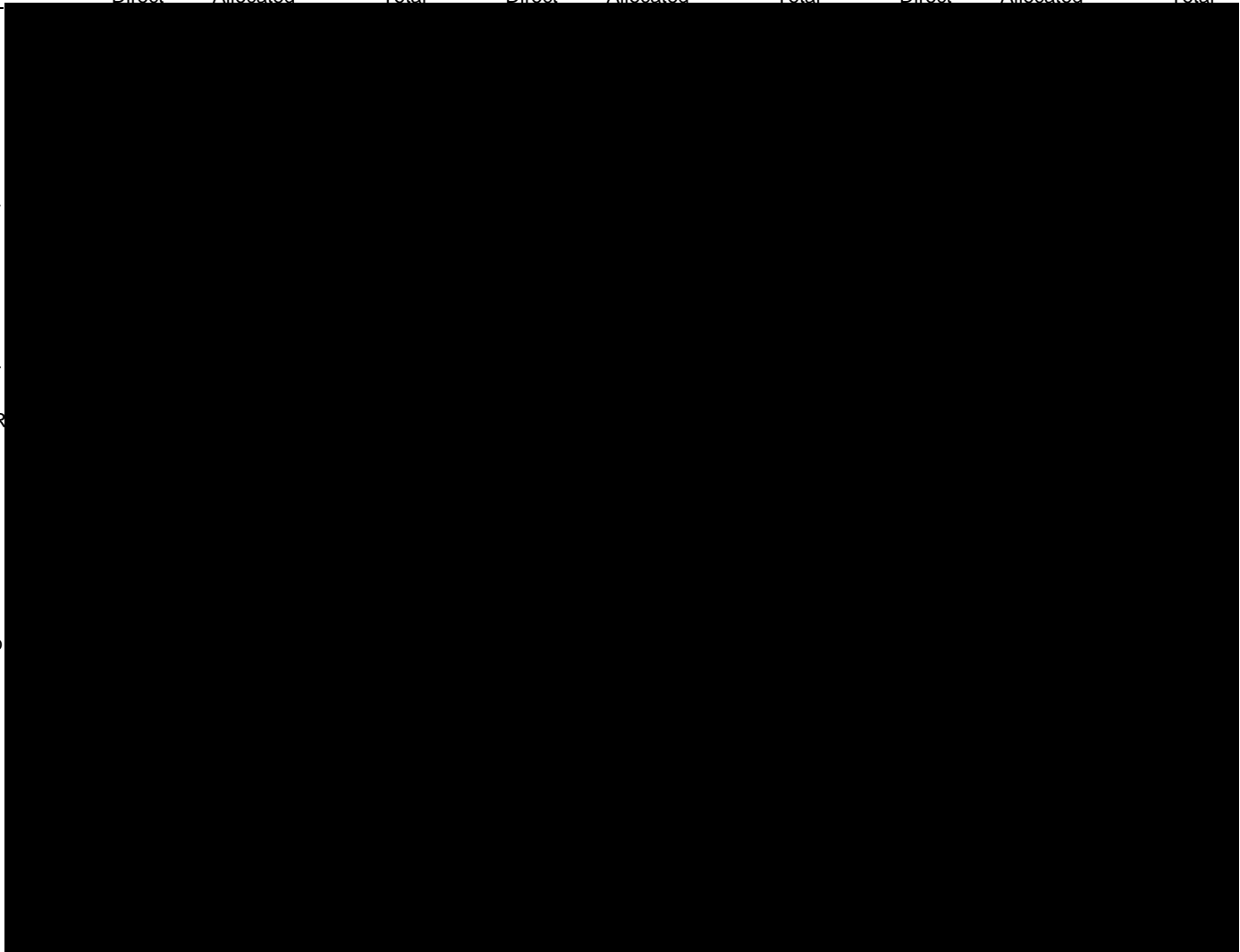
NET GAS UTILITY PLANT before DFIT

ACCUMULATED DFIT  
 12    282900    ADFIT - Gas Plant In Service  
 4, 12    282900    ADFIT - Common Plant (282900 from C  
 4    282919    ADFIT - Common Plant (282919 from C  
 4    283750    ADFIT - Common Plant (283750 from C  
 12    283850    ADFIT - Gas portion of Bond Redemptio  
 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) - AMA



RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

G-PLT		NET GAS PLANT IN SERVICE										
		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:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-1A</b>
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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

AVISTA UTILITIES

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

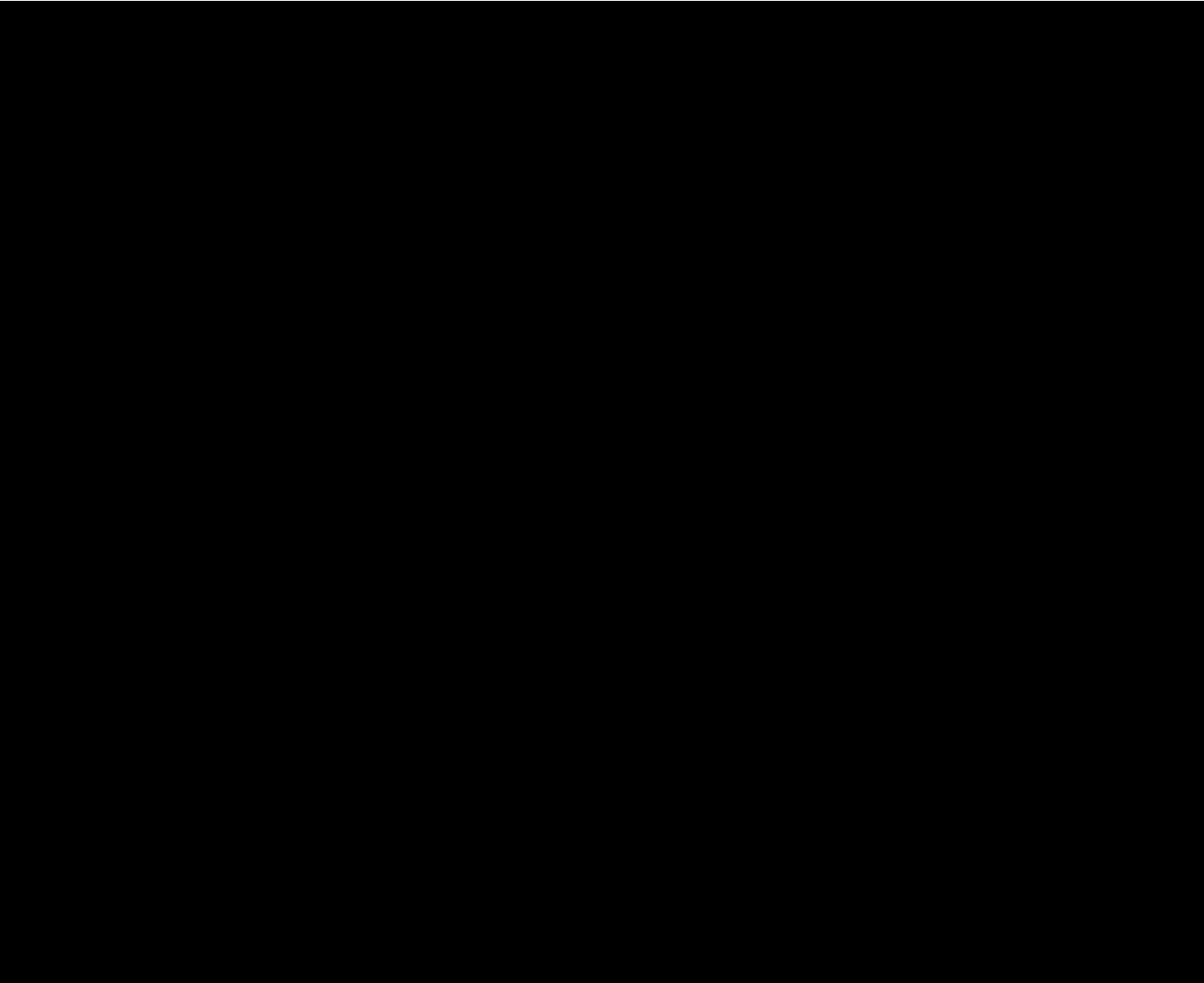
RESULTS OF OPERATIONS
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Month Ended December 31, 2022
Average of Monthly Averages Basis

Report ID: <b>G-AAMT-1A</b>
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AVISTA UTILITIES

Assigned or Assigned or Assigned or

Ref/Basis		
<b>Production/Transmission</b>		
	Franchises (302000)	ED-AN
	Misc Intangible Plt (303000)	ED-AN
<b>Total Production/Transmission</b>		
<b>Distribution</b>		
	Franchises (302000)	ED-W
	Misc Intangible Plt (303000)	ED-W
<b>Total Distribution</b>		
<b>General Plant - 303000</b>		
7,4		CD-AA
9,4		CD-AN
		GD-ID
		GD-W
		GD-OR
<b>Total General Plant - 303000</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>		
7,4		CD-AA
9,4		CD-AN
9		CD-ID
9		CD-W
		ED-AN
		ED-ID
		ED-W
8,4		GD-AA
4		GD-AN
		GD-OR
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		
<b>Gas Underground Storage</b>		
1		GD-AN
<b>Total Gas Underground Storage</b>		
<b>General Plant - 390200, 396200</b>		
7,4		CD-AA
9		CD-ID
9		CD-W
4		ED-AN
		ED-W
		GD-W
		GD-OR
<b>Total General Plant - 390200, 396200</b>		
<b>Total Accumulated Amortization</b>		
<b>Allocation Ratios:</b>		
<b>Service -</b>		
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-1A
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****						
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
	389XXX	Land & Land Rights														
99		ED-WA / ID / AN														
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 & Improvements														
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 & Equipme														
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 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-1A
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN													
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 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													
		<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>													

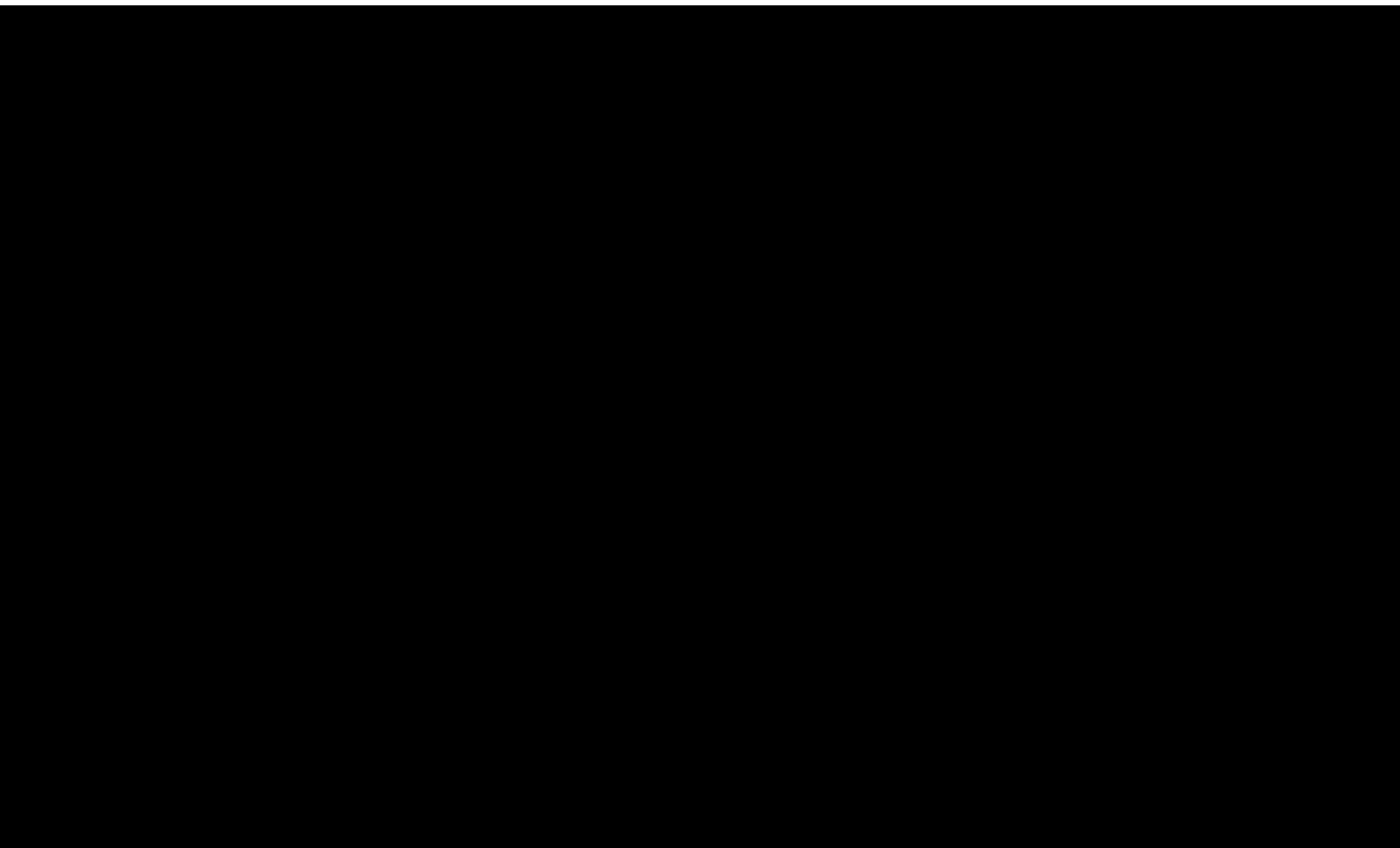
RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

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

Ref/Basis	Account	Description	
	396XXX	Power Operated Equipment	
99		ED-WA / ID / AN	2
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>3</u>
	397XXX	Communication Equipment	
99		ED-WA / ID / AN	4
99		GD-WA / ID / AN	
99		GD-OR / AS	
8		GD-AA	
7		CD-AA	9
9		CD-WA / ID / AN	1
		<u>TOTAL ACCOUNT</u>	<u>16</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>	<u>65</u>



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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

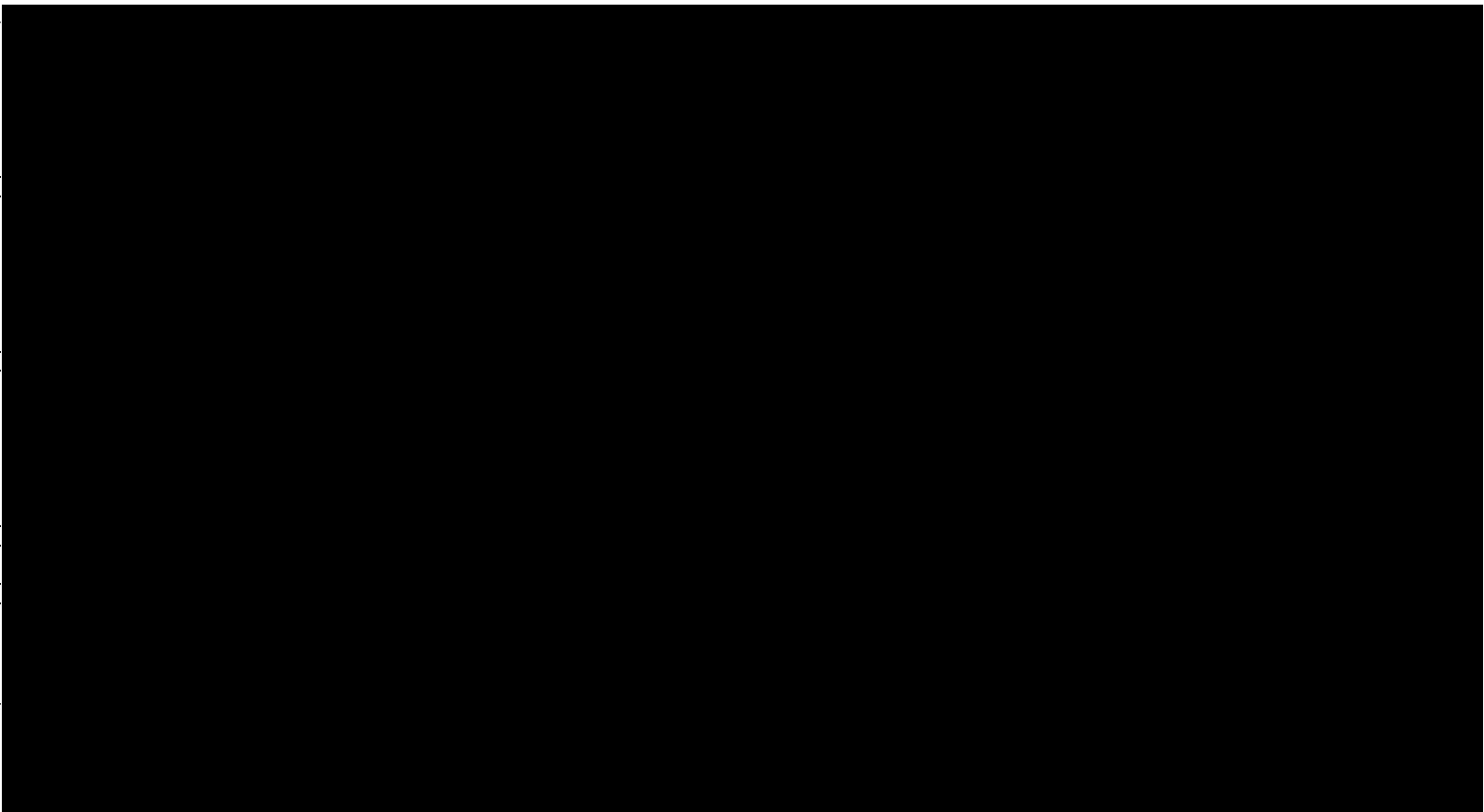
Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	303000	Intangible Plant											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
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--											
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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended December 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

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

Ref/Basis	Account	Description
	303120	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>
	303121	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>
	30313X	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>
		<u>TOTAL</u>



ALLOCATION RATIOS:

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

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

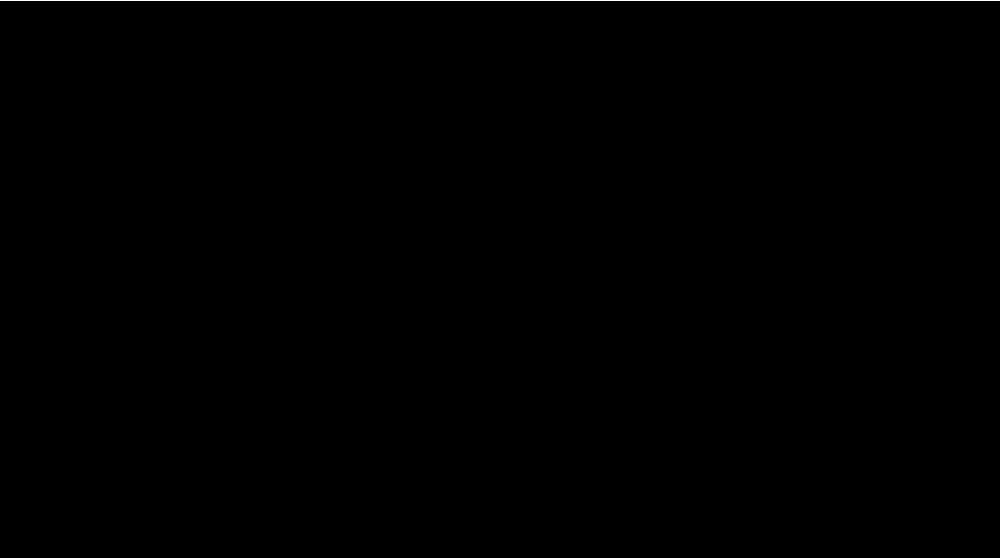
AVISTA UTILITIES

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  
**COMMON WORKING CAPITAL**  
 For Month Ended December 31, 2022  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-1A**

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 - Cols
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

