

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended March 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	7,441,686	5,835,905	1,605,781
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>7,441,686</u>	<u>5,835,905</u>	<u>1,605,781</u>
G-APL	Gas Net Adjusted Rate Base	<u>763,928,587</u>	<u>549,819,567</u>	<u>214,109,020</u>
	RATE OF RETURN	<u>0.974%</u>	<u>1.061%</u>	<u>0.750%</u>

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

RESULTS OF OPERATIONS

Report ID:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended March 31, 2023

Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2019 thru 12-31-2021	100.000%	68.450%	31.550%
2	Input	Number of Customers Percent	3-01-2023 thru 03-31-2023	271,681 100.000%	177,557 65.355%	94,124 34.645%
3	G-OPS	Direct Distribution Operating Expense Percent	3-01-2023 thru 03-31-2023	1,161,378 100.000%	798,627 68.765%	362,751 31.235%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accounts 798 - 894		6,726,415	4,697,616	2,028,799
		Direct O & M Accounts 901 - 935		16,304,486	13,169,512	3,134,974
		Total		23,030,901	17,867,128	5,163,773
		Percentage		100.000%	77.579%	22.421%
		Direct Labor				
		Amount: Accounts 798 - 894		7,666,023	5,679,187	1,986,836
		Amount: Accounts 901 - 935		3,202,417	2,266,150	936,267
		Total		10,868,440	7,945,337	2,923,103
		Percentage		100.000%	73.105%	26.895%
		Total Number of Customers		270,130	176,812	93,318
		Percentage		100.000%	65.454%	34.546%
		Total Direct Plant		703,756,070	498,574,572	205,181,498
		Percentage		100.000%	70.845%	29.155%
4		Total Four Factor Allocators Percent		400.000%	286.983%	113.017%
				100.000%	71.746%	28.254%
6	Input	Actual Therms Purchased Percent	3-01-2023 thru 03-31-2023	37,441,111 100.000%	25,040,615 66.880%	12,400,496 33.120%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended March 31, 2023

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended March 31, 2023

Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended March 31, 2023

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

		01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		98,526,243	88,025,167	10,501,076	0
	Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
	Adjustments		0	0	0	0
	Total		162,840,888	136,357,978	26,482,910	0
	Percentage		100.000%	83.737%	16.263%	0.000%
	Direct Labor Accts 580 - 894		65,350,087	53,395,893	11,954,194	0
	Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
	Total		90,744,295	75,116,084	15,628,211	0
	Percentage		100.000%	82.778%	17.222%	0.000%
	Number of Customers at		680,928	410,798	270,130	0
	Percentage		100.000%	60.329%	39.671%	0.000%
	Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
	Percentage		100.000%	81.729%	18.271%	0.000%
	Total Percentages		400.000%	308.573%	91.427%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2022 thru 12-31-2022	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2022 thru 12-31-2022	System 309,336,642 100.000%	Washington 207,305,518 67.016%	Idaho 102,031,124 32.984%	
11	Book Depreciation Percent	3-01-2023 thru 03-31-2023	2,607,862 100.000%	1,867,956 71.628%	739,906 28.372%	
12	Net Gas Plant (before ADFIT) - AMA Percent	02-01-2023 thru 03-31-2023	826,821,220 100.000%	589,120,482 71.251%	237,700,738 28.749%	
13	G-PLT Net Gas General Plant - AMA Percent	02-01-2023 thru 03-31-2023	96,021,589 100.000%	76,209,737 79.367%	19,811,852 20.633%	
14	Net Allocated Schedule M's - AMA Percent	3-01-2023 thru 03-31-2023	-1,855,026 100.000%	-1,317,668 71.032%	-537,358 28.968%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	34,188,067	0	34,188,067	23,698,898	0	23,698,898	10,489,169	0	10,489,169
99 4812XX	Commercial - Firm & Interruptible	17,976,300	0	17,976,300	12,754,379	0	12,754,379	5,221,921	0	5,221,921
99 4813XX	Industrial-Firm	522,636	0	522,636	297,107	0	297,107	225,529	0	225,529
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	63,747	0	63,747	56,535	0	56,535	7,212	0	7,212
99 499XXX	Unbilled Revenue	(9,981,339)	0	(9,981,339)	(6,981,888)	0	(6,981,888)	(2,999,451)	0	(2,999,451)
	TOTAL SALES TO ULTIMATE CUSTOMERS	42,769,411	0	42,769,411	29,825,031	0	29,825,031	12,944,380	0	12,944,380
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	12,086,692	0	12,086,692	8,083,580	0	8,083,580	4,003,112	0	4,003,112
4 488000	Miscellaneous Service Revenues	984	0	984	420	0	420	564	0	564
99 4893XX	Transportation Revenues	510,448	0	510,448	469,827	0	469,827	40,621	0	40,621
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	(1,256,950)	26,913	(1,230,037)	(735,940)	19,309	(716,631)	(521,010)	7,604	(513,406)
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	11,341,174	26,913	11,368,087	7,817,887	19,309	7,837,196	3,523,287	7,604	3,530,891
	TOTAL GAS REVENUES	54,110,585	26,913	54,137,498	37,642,918	19,309	37,662,227	16,467,667	7,604	16,475,271
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	23,872,284	0	23,872,284	15,713,665	0	15,713,665	8,158,619	0	8,158,619
99 808XXX	Net Natural Gas Storage Transactions	8,883,342	0	8,883,342	5,941,179	0	5,941,179	2,942,163	0	2,942,163
99 811000	Gas Used for Products Extraction	(48,303)	0	(48,303)	(32,305)	0	(32,305)	(15,998)	0	(15,998)
10 813000	Other Gas Expenses	8,297	93,087	101,384	8,297	62,383	70,680	0	30,704	30,704
99 813010	Gas Technology Institute (GTI) Expenses	15,595	0	15,595	10,749	0	10,749	4,846	0	4,846
99 813100	CCA Emission Expense	19,000,000	0	19,000,000	19,000,000	0	19,000,000	0	0	0
99 407417	Regulatory Credits-CCA	(19,000,000)	0	(19,000,000)	(19,000,000)	0	(19,000,000)	0	0	0
	TOTAL PRODUCTION EXPENSES	32,731,215	93,087	32,824,302	21,641,585	62,383	21,703,968	11,089,630	30,704	11,120,334
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	137,901	137,901	0	94,393	94,393	0	43,508	43,508
1 837000	Other Equipment	0	280,406	280,406	0	191,938	191,938	0	88,468	88,468
	TOTAL UNDERGROUND STORAGE OPER EXP	0	418,307	418,307	0	286,331	286,331	0	131,976	131,976
G-DEPX	Depreciation Expense-Underground Storage	0	62,719	62,719	0	42,931	42,931	0	19,788	19,788
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	(84,736)	(84,736)	0	(58,002)	(58,002)	0	(26,734)	(26,734)
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	(22,017)	(22,017)	0	(15,071)	(15,071)	0	(6,946)	(6,946)
	TOTAL UNDERGROUND STORAGE EXPENSES	0	396,290	396,290	0	271,260	271,260	0	125,030	125,030

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	37,383	158,284	195,667	27,273	108,844	136,117	10,110	49,440	59,550
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	248,213	78,702	326,915	172,207	54,119	226,326	76,006	24,583	100,589
3	875000 Measuring & Reg Sta Exp-General	23,495	0	23,495	15,940	0	15,940	7,555	0	7,555
3	876000 Measuring & Reg Sta Exp-Industrial	(292)	0	(292)	69	0	69	(361)	0	(361)
3	877000 Measuring & Reg Sta Exp-City Gate	5,368	0	5,368	5,097	0	5,097	271	0	271
3	878000 Meter & House Regulator Expenses	66,085	0	66,085	12,168	0	12,168	53,917	0	53,917
3	879000 Customer Installation Expenses	197,495	8,327	205,822	132,679	5,726	138,405	64,816	2,601	67,417
3	880000 Other Expenses	243,259	55,018	298,277	190,289	37,833	228,122	52,970	17,185	70,155
3	881000 Rents	0	(787)	(787)	0	(541)	(541)	0	(246)	(246)
	MAINTENANCE									
3	885000 Supervision & Engineering	5,095	0	5,095	2,631	0	2,631	2,464	0	2,464
3	887000 Mains	107,376	0	107,376	79,221	0	79,221	28,155	0	28,155
3	889000 Measuring & Reg Sta Exp-General	10,990	3,306	14,296	8,880	2,273	11,153	2,110	1,033	3,143
3	890000 Measuring & Reg Sta Exp-Industrial	2,658	0	2,658	1,768	0	1,768	890	0	890
3	891000 Measuring & Reg Sta Exp-City Gate	10,808	523	11,331	6,637	360	6,997	4,171	163	4,334
3	892000 Services	86,905	0	86,905	57,669	0	57,669	29,236	0	29,236
3	893000 Meters & House Regulators	116,539	75,226	191,765	86,099	51,729	137,828	30,440	23,497	53,937
3	894000 Other Equipment	0	18,439	18,439	0	12,680	12,680	0	5,759	5,759
	TOTAL DISTRIBUTION OPERATING EXP	1,161,377	397,038	1,558,415	798,627	273,023	1,071,650	362,750	124,015	486,765
G-DEPX	Depreciation Expense-Distribution	1,979,621	4,786	1,984,407	1,390,527	3,201	1,393,728	589,094	1,585	590,679
G-OTX	Taxes Other Than FIT	2,803,283	0	2,803,283	2,388,140	0	2,388,140	415,143	0	415,143
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	4,782,904	4,786	4,787,690	3,778,667	3,201	3,781,868	1,004,237	1,585	1,005,822
	TOTAL DISTRIBUTION EXPENSES	5,944,281	401,824	6,346,105	4,577,294	276,224	4,853,518	1,366,987	125,600	1,492,587

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For Month Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	9,355	9,355	0	6,114	6,114	0	3,241	3,241
2	902000	Meter Reading Expenses	37,868	13,249	51,117	22,045	8,659	30,704	15,823	4,590	20,413
2	903XXX	Customer Records & Collection Expenses	51,462	480,346	531,808	28,270	313,930	342,200	23,192	166,416	189,608
2	904000	Uncollectible Accounts	141,935	0	141,935	125,722	0	125,722	16,213	0	16,213
2	905000	Misc Customer Accounts	0	12,939	12,939	0	8,456	8,456	0	4,483	4,483
TOTAL CUSTOMER ACCOUNTS EXPENSES		231,265	515,889	747,154	176,037	337,159	513,196	55,228	178,730	233,958	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	2,144,717	9,885	2,154,602	1,628,652	6,460	1,635,112	516,065	3,425	519,490
2	909000	Advertising	3,388	11,427	14,815	1,625	7,468	9,093	1,763	3,959	5,722
2	910000	Misc Customer Service & Info Exp	0	2,723	2,723	0	1,780	1,780	0	943	943
TOTAL CUSTOMER SERVICE & INFO EXP		2,148,105	24,035	2,172,140	1,630,277	15,708	1,645,985	517,828	8,327	526,155	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	
2	913000	Advertising	0	0	0	0	0	0	0	0	
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	
TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	36,348	1,027,271	1,063,619	13,254	737,026	750,280	23,094	290,245	313,339
4	921000	Office Supplies & Expenses	0	99,840	99,840	0	71,631	71,631	0	28,209	28,209
4	922000	Admin. Expenses Transferred - Credit	0	(1,667)	(1,667)	0	(1,196)	(1,196)	0	(471)	(471)
4	923000	Outside Services Employed	16,652	353,634	370,286	2,742	253,718	256,460	13,910	99,916	113,826
4	924000	Property Insurance Premium	0	52,197	52,197	0	37,449	37,449	0	14,748	14,748
4	925XXX	Injuries and Damages	1,797	145,681	147,478	1,218	104,520	105,738	579	41,161	41,740
4	926XXX	Employee Pensions and Benefits	183,004	510,289	693,293	137,656	366,112	503,768	45,348	144,177	189,525
4	928000	Regulatory Commission Expenses	147,082	27,136	174,218	124,524	19,469	143,993	22,558	7,667	30,225
4	930000	Miscellaneous General Expenses	4,183	86,661	90,844	4,051	62,176	66,227	132	24,485	24,617
4	931000	Rents	0	15,913	15,913	0	11,417	11,417	0	4,496	4,496
4	935000	Maintenance of General Plant	68,808	278,078	346,886	58,672	199,510	258,182	10,136	78,568	88,704
TOTAL ADMIN & GEN OPERATING EXP		457,874	2,595,033	3,052,907	342,117	1,861,832	2,203,949	115,757	733,201	848,958	

RESULTS OF OPERATIONS	Report ID:
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For Month Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	146,376	414,359	560,735	134,010	297,286	431,296	12,366	117,073	129,439
G-AMTX	Amortization Expense - General Plant - 303000	3,305	7,344	10,649	2,072	5,269	7,341	1,233	2,075	3,308
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	71,249	812,574	883,823	71,249	582,989	654,238	0	229,585	229,585
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(5,099)	0	(5,099)	(5,099)	0	(5,099)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306	Regulatory Debit - AMI Amortization	62,904	0	62,904	62,904	0	62,904	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti	26,505	0	26,505	26,505	0	26,505	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	5,021	19,632	24,653	3,991	13,988	17,979	1,030	5,644	6,674
99 407314	Regulatory Debit - FISERVE Amortization	13,195	0	13,195	0	0	0	13,195	0	13,195
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407381	Voluntary RNG Revenue Offset	3,826	0	3,826	3,180	0	3,180	646	0	646
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407419	Amortization AFUDC Equity Tax Credit	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407443	Regulatory Deferral - Reg. Fees	(46,454)	0	(46,454)	(46,454)	0	(46,454)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(109,522)	0	(109,522)	(109,522)	0	(109,522)	0	0	0
99 407452	Regulatory Deferral - Intervenor Funding	(37,628)	0	(37,628)	(37,628)	0	(37,628)	0	0	0
99 407454	Regulatory Deferral - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99 407459	Insurance Balancing	(103)	0	(103)	(103)	0	(103)	0	0	0
99 407493	Amortization Remand Residual	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	61,468	146,877	208,345	44,539	105,378	149,917	16,929	41,499	58,428
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	367,262	1,400,786	1,768,048	321,863	1,004,910	1,326,773	45,399	395,876	441,275
	TOTAL ADMIN & GENERAL EXPENSES	825,136	3,995,819	4,820,955	663,980	2,866,742	3,530,722	161,156	1,129,077	1,290,233
	TOTAL EXPENSES BEFORE FIT	41,880,002	5,426,944	47,306,946	28,689,173	3,829,476	32,518,649	13,190,829	1,597,468	14,788,297
	NET OPERATING INCOME (LOSS) BEFORE FIT			6,830,552			5,143,578			1,686,974
G-FIT	FEDERAL INCOME TAX			2,636,804			1,746,788			890,016
G-FIT	DEFERRED FEDERAL INCOME TAX			(3,247,938)			(2,439,115)			(808,823)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			7,441,686			5,835,905			1,605,781

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL 2	Number of Customers	100.000%	65.355%	34.645%
G-ALL 3	Direct Distribution Operating Expense	100.000%	68.765%	31.235%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL 10	Actual Annual Throughput	100.000%	67.016%	32.984%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,460	26,913	31,373	4,460	19,309	23,769	0	7,604	7,604
4	495028	Deferred Exchange Reservation	468,750	0	468,750	313,500	0	313,500	155,250	0	155,250
4	495100	Entitlement Penalties	327	0	327	327	0	327	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	(716,784)	0	(716,784)	(185,680)	0	(185,680)	(531,104)	0	(531,104)
4	495329	Amortization Res Decoupling Deferral	(529,092)	0	(529,092)	(616,661)	0	(616,661)	87,569	0	87,569
4	495338	Non-Res Decoupling Deferred Rev	(262,907)	0	(262,907)	(43,398)	0	(43,398)	(219,509)	0	(219,509)
4	495339	Amortization Non-Res Decoupling	(221,703)	0	(221,703)	(208,487)	0	(208,487)	(13,216)	0	(13,216)
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	(1,256,949)	26,913	(1,230,036)	(735,939)	19,309	(716,630)	(521,010)	7,604	(513,406)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	13,902,864	0	13,902,864	9,300,367	0	9,300,367	4,602,497	0	4,602,497
1	804001	Pipeline Demand Costs	2,344,809	0	2,344,809	1,605,022	0	1,605,022	739,787	0	739,787
1	804002	Transport Variable Charges	41,759	0	41,759	28,584	0	28,584	13,175	0	13,175
6	804010	Gas Costs - Fixed Hedge	(29,595)	0	(29,595)	(19,793)	0	(19,793)	(9,802)	0	(9,802)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	42,914	0	42,914	28,701	0	28,701	14,213	0	14,213
6	804018	Merchandise Processing Fee	13,734	0	13,734	9,185	0	9,185	4,549	0	4,549
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	2,340,311	0	2,340,311	1,565,200	0	1,565,200	775,111	0	775,111
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	79,712	0	79,712	53,311	0	53,311	26,401	0	26,401
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	3,761,965	0	3,761,965	2,174,401	0	2,174,401	1,587,564	0	1,587,564
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,373,811	0	1,373,811	968,687	0	968,687	405,124	0	405,124
		TOTAL PURCHASED GAS COSTS	23,872,284	0	23,872,284	15,713,665	0	15,713,665	8,158,619	0	8,158,619

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	66.880%	33.120%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	9,704	9,885	19,589	5,400	6,460	11,860	4,304	3,425	7,729
99	908600	Public Purpose Tariff Rider Expense Offset	2,734,721	0	2,734,721	2,086,246	0	2,086,246	648,475	0	648,475
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(599,708)	0	(599,708)	(462,994)	0	(462,994)	(136,714)	0	(136,714)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			2,144,717	9,885	2,154,602	1,628,652	6,460	1,635,112	516,065	3,425	519,490

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.355%	34.645%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended March 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.26%	55.26%
2	Cost of Debt		4.621%	4.625%
	Total Cost of Debt		2.554%	2.556%
	Total Weighted Cost		2.554%	2.556%
G-APL	Net Rate Base	763,928,587	549,819,567	214,109,020
	Interest Deduction for FIT Calculation	19,515,019	14,042,392	5,472,627
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-1A
For Month Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	54,137,498	37,662,227	16,475,271
G-OPS	Operating & Maintenance Expense	40,773,225	27,425,079	13,348,146
G-OPS	Book Deprec/Amort and Reg Amortizations	3,606,829	2,613,515	993,314
G-OTX	Taxes Other than FIT	2,926,892	2,480,055	446,837
	Net Operating Income Before FIT	6,830,552	5,143,578	1,686,974
G-INT	Less: Interest Expense	1,626,251	1,170,199	456,052
G-OTX	Less: Idaho ITC Deferral & Amortization	(394)	0	(394)
G-SCM	Schedule M Adjustments	7,352,303	4,344,661	3,007,642
	Taxable Net Operating Income	12,556,210	8,318,040	4,238,170
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,636,804	1,746,788	890,016
G-DTE	Deferred FIT	(1,687,851)	(1,008,754)	(679,097)
G-DTE	Customer Tax Credit Amortization	(1,560,087)	(1,430,361)	(129,726)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(611,134)	(692,327)	81,193
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended March 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,200,551	1,301,783	3,502,334	1,597,858	931,677	2,529,535	602,693	370,106	972,799
12	997001	Contributions In Aid of Construction	0	116,667	116,667	0	83,126	83,126	0	33,541	33,541
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	67,880	67,880	0	48,365	48,365	0	19,515	19,515
99	997010	Deferred Gas Credit and Refunds	5,135,776	(468,750)	4,667,026	3,143,088	(333,989)	2,809,099	1,992,688	(134,761)	1,857,927
12	997016	Redemption Expense Amortization	0	2,536	2,536	0	1,807	1,807	0	729	729
99	997018	DSM Tariff Rider	582,708	0	582,708	196,937	0	196,937	385,771	0	385,771
12	997020	FAS87 Current Pension Accrual	0	(44,898)	(44,898)	0	(31,990)	(31,990)	0	(12,908)	(12,908)
12	997027	Customer Uncollectibles	81,499	(47,094)	34,405	70,392	(33,555)	36,837	11,107	(13,539)	(2,432)
99	997031	Decoupling Mechanism	1,730,487	0	1,730,487	1,054,227	0	1,054,227	676,260	0	676,260
12	997032	Interest Rate Swaps	0	1,654,411	1,654,411	0	1,178,784	1,178,784	0	475,627	475,627
12	997035	Leases	0	(28,595)	(28,595)	0	(20,516)	(20,516)	0	(8,079)	(8,079)
12	997048	AFUDC	0	(51,846)	(51,846)	0	(36,941)	(36,941)	0	(14,905)	(14,905)
12	997049	Tax Depreciation	0	(3,358,468)	(3,358,468)	0	(2,392,942)	(2,392,942)	0	(965,526)	(965,526)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(599,708)	0	(599,708)	(462,994)	0	(462,994)	(136,714)	0	(136,714)
12	997080	Book Transportation Depreciation	0	279,931	279,931	0	199,454	199,454	0	80,477	80,477
12	997081	Deferred Compensation	0	286	286	0	204	204	0	82	82
4	997082	Meal Disallowances	0	10,945	10,945	0	7,853	7,853	0	3,092	3,092
12	997083	Paid Time Off	0	106,453	106,453	0	75,849	75,849	0	30,604	30,604
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
12	997101	Repairs 481 (a)	0	(875,000)	(875,000)	0	(623,446)	(623,446)	0	(251,554)	(251,554)
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	89,409	0	89,409	89,409	0	89,409	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(2,706)	0	(2,706)	(2,706)	0	(2,706)	0	0	0
99	997109	Tax Reform Amortization	(2,393)	0	(2,393)	(2,393)	0	(2,393)	0	0	0
99	997110	FISERVE	13,195	(5,465)	7,730	0	(3,894)	(3,894)	13,195	(1,571)	11,624
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	83,195	83,195	0	59,277	59,277	0	23,918	23,918
12	997120	Transportation Tax Disallowance	0	1,646	1,646	0	1,173	1,173	0	473	473
12	997122	Regulatory Fees	(46,454)	0	(46,454)	(46,454)	0	(46,454)	0	0	0
12	997125	COVID-19	(109,522)	0	(109,522)	(109,522)	0	(109,522)	0	0	0
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(161,822)	(161,822)	0	(115,300)	(115,300)	0	(46,522)	(46,522)
12	997129	Mixed Service Costs (IDD#5)	0	(450,001)	(450,001)	0	(320,630)	(320,630)	0	(129,371)	(129,371)
12	997138	Intervenor Funding	(37,628)	0	(37,628)	(37,628)	0	(37,628)	0	0	0
12	997139	Pension Settlement	0	11,179	11,179	0	7,965	7,965	0	3,214	3,214
12	997140	Insurance Balancing	(103)	0	(103)	(103)	0	(103)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			9,207,330	(1,855,027)	7,352,303	5,662,330	(1,317,669)	4,344,661	3,545,000	(537,358)	3,007,642

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.355%	34.645%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	66.880%	33.120%
G-ALL	11	Book Depreciation	100.000%	71.628%	28.372%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.251%	28.749%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended March 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	266,169	189,648	76,521
99	410100	Deferred Federal Income Tax Exp	(1,416,480)	(856,001)	(560,479)
		SUBTOTAL	(1,150,311)	(666,353)	(483,958)
12	411100	Deferred Federal Income Tax Expense - Allocated	(519,402)	(370,079)	(149,323)
99	411100	Deferred Federal Income Tax Exp	(56,769)	636	(57,405)
		SUBTOTAL	(576,171)	(369,443)	(206,728)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	38,631	27,042	11,589
		SUBTOTAL	38,631	27,042	11,589
		Total Deferred Federal Income Tax Expense	(1,687,851)	(1,008,754)	(679,097)
99	411193	Customer Tax Credit Amortization	(1,560,087)	(1,430,361)	(129,726)
		SUBTOTAL	(1,560,087)	(1,430,361)	(129,726)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.251%	28.749%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	(84,736)	(84,736)	0	(58,002)	(58,002)	0	(26,734)	(26,734)
		TOTAL UNDERGROUND STORAGE TAX	0	(84,736)	(84,736)	0	(58,002)	(58,002)	0	(26,734)	(26,734)
		DISTRIBUTION									
99	408110	State Excise Tax	1,431,150	0	1,431,150	1,431,150	0	1,431,150	0	0	0
99	408120	Municipal Occupation & License Tax	1,574,747	0	1,574,747	1,299,484	0	1,299,484	275,263	0	275,263
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	(202,220)	0	(202,220)	(342,494)	0	(342,494)	140,274	0	140,274
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(394)	0	(394)	0	0	0	(394)	0	(394)
		TOTAL DISTRIBUTION TAX	2,803,283	0	2,803,283	2,388,140	0	2,388,140	415,143	0	415,143
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	61,468	146,877	208,345	44,539	105,378	149,917	16,929	41,499	58,428
		TOTAL A&G TAX	61,468	146,877	208,345	44,539	105,378	149,917	16,929	41,499	58,428
		TOTAL TAXES OTHER THAN FIT	2,864,751	62,141	2,926,892	2,432,679	47,376	2,480,055	432,072	14,765	446,837

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended March 31, 2023
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,332,909	3,127,020	1,022,594	956,309	1,978,903	771,517	376,600	1,148,117
4	3031XX	Misc Intangible IT Plant (3031XX)	4,316,849	59,737,623	64,054,472	4,316,849	42,859,355	47,176,204	0	16,878,268	16,878,268
TOTAL INTANGIBLE PLANT			6,110,960	61,070,532	67,181,492	5,339,443	43,815,664	49,155,107	771,517	17,254,868	18,026,385
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	911,162	911,162	0	380,841	380,841
1	351XXX	Structures & Improvements	0	2,861,341	2,861,341	0	1,958,588	1,958,588	0	902,753	902,753
1	352XXX	Wells	0	23,482,482	23,482,482	0	16,073,759	16,073,759	0	7,408,723	7,408,723
1	353000	Lines	0	2,058,789	2,058,789	0	1,409,241	1,409,241	0	649,548	649,548
1	354000	Compressor Station Equipment	0	15,377,110	15,377,110	0	10,525,632	10,525,632	0	4,851,478	4,851,478
1	355000	Measuring & Regulating Equipment	0	1,985,711	1,985,711	0	1,359,219	1,359,219	0	626,492	626,492
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	2,999,584	2,999,584	0	2,053,215	2,053,215	0	946,369	946,369
TOTAL UNDERGROUND STORAGE PLANT			0	50,602,163	50,602,163	0	34,663,966	34,663,966	0	15,938,197	15,938,197
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	696,146	0	696,146	514,691	0	514,691	181,455	0	181,455
6	375000	Structures & Improvements	1,580,497	0	1,580,497	931,002	0	931,002	649,495	0	649,495
6	376000	Mains	476,889,790	2,518,937	479,408,727	324,147,322	1,684,665	325,831,987	152,742,468	834,272	153,576,740
6	378000	Measuring & Reg Station Equip-General	7,531,427	0	7,531,427	4,841,037	0	4,841,037	2,690,390	0	2,690,390
6	379000	Measuring & Reg Station Equip-City Gate	6,850,559	0	6,850,559	1,952,124	0	1,952,124	4,898,435	0	4,898,435
6	380000	Services	342,089,241	0	342,089,241	234,840,474	0	234,840,474	107,248,767	0	107,248,767
6	381XXX	Meters	120,627,000	0	120,627,000	88,325,007	0	88,325,007	32,301,993	0	32,301,993
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	4,136,961	0	4,136,961	3,060,095	0	3,060,095	1,076,866	0	1,076,866
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			960,490,216	2,518,937	963,009,153	658,675,677	1,684,665	660,360,342	301,814,539	834,272	302,648,811
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,372,029	2,699,455	6,071,484	3,272,093	1,936,751	5,208,844	99,936	762,704	862,640
4	390XXX	Structures & Improvements	29,692,821	29,633,234	59,326,055	27,837,680	21,260,660	49,098,340	1,855,141	8,372,574	10,227,715
4	391XXX	Office Furniture & Equipment	1,476,785	14,723,777	16,200,562	1,474,527	10,563,721	12,038,248	2,258	4,160,056	4,162,314
4	392XXX	Transportation Equipment	14,078,209	5,579,911	19,658,120	10,353,926	4,003,363	14,357,289	3,724,283	1,576,548	5,300,831
4	393000	Stores Equipment	411,852	1,102,243	1,514,095	356,949	790,815	1,147,764	54,903	311,428	366,331
4	394000	Tools, Shop & Garage Equipment	3,176,084	7,924,252	11,100,336	2,575,097	5,685,334	8,260,431	600,987	2,238,918	2,839,905
4	395XXX	Laboratory Equipment	106,253	529,872	636,125	106,253	380,162	486,415	0	149,710	149,710
4	396XXX	Power Operated Equipment	3,513,663	1,074,574	4,588,237	2,622,149	770,964	3,393,113	891,514	303,610	1,195,124
4	397XXX	Communications Equipment	4,790,186	20,803,093	25,593,279	3,654,615	14,925,387	18,580,002	1,135,571	5,877,706	7,013,277
4	398000	Miscellaneous Equipment	1,960	178,691	180,651	0	128,204	128,204	1,960	50,487	52,447
TOTAL GENERAL PLANT			60,619,842	84,249,102	144,868,944	52,253,289	60,445,361	112,698,650	8,366,553	23,803,741	32,170,294

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended March 31, 2023
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,027,221,018	198,440,734	1,225,661,752	716,268,409	140,609,656	856,878,065	310,952,609	57,831,078	368,783,687
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,365,594)	(19,365,594)	0	(13,255,749)	(13,255,749)	0	(6,109,845)	(6,109,845)
G-ADEP		Distribution Plant	(293,061,393)	(2,035,468)	(295,096,861)	(190,132,160)	(1,361,321)	(191,493,481)	(102,929,233)	(674,147)	(103,603,380)
G-ADEP		General Plant	(19,704,843)	(29,142,512)	(48,847,355)	(15,580,326)	(20,908,587)	(36,488,913)	(4,124,517)	(8,233,925)	(12,358,442)
		TOTAL ACCUMULATED DEPRECIATION	(312,766,236)	(50,543,574)	(363,309,810)	(205,712,486)	(35,525,657)	(241,238,143)	(107,053,750)	(15,017,917)	(122,071,667)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(483,912)	(1,094,408)	(1,578,320)	(320,781)	(785,194)	(1,105,975)	(163,131)	(309,214)	(472,345)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,730,356)	(30,222,047)	(33,952,403)	(3,730,356)	(21,683,110)	(25,413,466)	0	(8,538,937)	(8,538,937)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(4,214,268)	(31,316,455)	(35,530,723)	(4,051,137)	(22,468,304)	(26,519,441)	(163,131)	(8,848,151)	(9,011,282)
		TOTAL ACCUMULATED DEPR/AMORT	(316,980,504)	(81,860,029)	(398,840,533)	(209,763,623)	(57,993,961)	(267,757,584)	(107,216,881)	(23,866,068)	(131,082,949)
		NET GAS UTILITY PLANT before DFIT	710,240,514	116,580,705	826,821,219	506,504,786	82,615,695	589,120,481	203,735,728	33,965,010	237,700,738
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,398,347)	(101,398,347)	0	(72,247,336)	(72,247,336)	0	(29,151,011)	(29,151,011)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,142,450)	(15,142,450)	0	(10,863,164)	(10,863,164)	0	(4,279,286)	(4,279,286)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(1,257,100)	(1,257,100)	0	(901,919)	(901,919)	0	(355,181)	(355,181)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	(1,487)	(1,487)	0	(1,067)	(1,067)	0	(420)	(420)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(275,870)	(275,870)	0	(196,560)	(196,560)	0	(79,310)	(79,310)
		TOTAL ACCUMULATED DFIT	0	(118,075,254)	(118,075,254)	0	(84,210,046)	(84,210,046)	0	(33,865,208)	(33,865,208)
		NET GAS UTILITY PLANT	710,240,514	(1,494,549)	708,745,965	506,504,786	(1,594,351)	504,910,435	203,735,728	99,802	203,835,530

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	66.880%	33.120%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.251%	28.749%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	710,240,514	(1,494,549)	708,745,965	506,504,786	(1,594,351)	504,910,435	203,735,728	99,802	203,835,530
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332	Regulatory Asset - AFUDC	1,436,052	2,128,325	3,564,377	914,629	1,526,988	2,441,617	521,423	601,337	1,122,760
4	182318	Accumulated Amortization - AFUDC	(298,519)	(826,116)	(1,124,635)	(220,212)	(592,705)	(812,917)	(78,307)	(233,411)	(311,718)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,922,913	3,922,913	0	1,808,151	1,808,151
1	164100	Gas Inventory--Jackson Prairie	0	5,832,862	5,832,862	0	3,992,594	3,992,594	0	1,840,268	1,840,268
1	164115	Gas Inventory--Clay Basin	0	48,637	48,637	0	34,895	34,895	0	13,742	13,742
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,326,333	0	3,326,333	3,326,333	0	3,326,333	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	7,894,455	0	7,894,455	7,894,455	0	7,894,455	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(2,356,366)	0	(2,356,366)	(2,356,366)	0	(2,356,366)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(23,939,945)	0	(23,939,945)	(13,151,437)	0	(13,151,437)	(10,788,508)	0	(10,788,508)
99	190393	ADFIT-Customer Tax Credit	5,027,389	0	5,027,389	2,761,802	0	2,761,802	2,265,587	0	2,265,587
99	235199	Customer Deposits	(869)	0	(869)	(869)	0	(869)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	3,883,667	0	3,883,667	3,883,667	0	3,883,667	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(815,570)	0	(815,570)	(815,570)	0	(815,570)	0	0	0
C-WKC		Working Capital	48,111,223	0	48,111,223	33,788,015	0	33,788,015	14,323,208	0	14,323,208
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	42,267,850	12,914,772	55,182,622	36,024,447	8,884,685	44,909,132	6,243,403	4,030,087	10,273,490
		NET RATE BASE	752,508,364	11,420,223	763,928,587	542,529,233	7,290,334	549,819,567	209,979,131	4,129,889	214,109,020

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	350,200	350,200												
Steam (ED-ID)	363,683	363,683												
Steam (ED-WA)	954,534	954,534												
Hydro (ED-AN)	1,378,037	1,378,037												
Other (ED-AN)	916,432	916,432												
Total Electric Production	3,962,886	3,962,886												
Electric Transmission														
ED-AN	1,654,132	1,654,132												
ED-ID	23,054	23,054												
ED-WA	43,493	43,493												
Total Electric Transmission	1,720,679	1,720,679												
Electric Distribution														
ED-AN	7,117	7,117												
ED-ID	1,687,218	1,687,218												
ED-WA	3,244,615	3,244,615												
Total Electric Distribution	4,938,950	4,938,950												
Gas Underground Storage														
1 GD-AN	62,719		62,719			62,719	62,719		42,931	42,931		19,788	19,788	
GD-OR	10,697			10,697										
Total Gas Underground Storage	73,416		62,719	10,697		62,719	62,719		42,931	42,931		19,788	19,788	
Gas Distribution														
6 GD-AN	4,786		4,786			4,786	4,786		3,201	3,201		1,585	1,585	
GD-ID	589,094		589,094			589,094	589,094				589,094		589,094	
GD-WA	1,390,527		1,390,527			1,390,527	1,390,527	1,390,527		1,390,527				
GD-OR	900,028			900,028										
Total Gas Distribution	2,884,435		1,984,407	900,028		1,979,621	4,786	1,984,407	1,390,527	3,201	1,393,728	589,094	1,585	590,679
General Plant														
ED-AN	241,026	241,026												
ED-ID	43,425	43,425												
ED-WA	119,088	119,088												
7,4 CD-AA	1,821,185	1,276,869	377,131	167,185		377,131	377,131		270,576	270,576		106,555	106,555	
9,4 CD-AN	63,315	48,843	14,472			14,472	14,472		10,383	10,383		4,089	4,089	
9 CD-ID	40,190	31,004	9,186			9,186	9,186				9,186		9,186	
9 CD-WA	188,871	145,701	43,170			43,170	43,170	43,170		43,170				
8,4 GD-AA	29,512		20,373	9,139		20,373	20,373		14,617	14,617		5,756	5,756	
4 GD-AN	2,383		2,383			2,383	2,383		1,710	1,710		673	673	
GD-ID	3,180		3,180			3,180	3,180				3,180		3,180	
GD-WA	90,840		90,840			90,840	90,840	90,840		90,840				
GD-OR	17,448			17,448										
Total General Plant	2,660,463	1,905,956	560,735	193,772		146,376	414,359	560,735	134,010	297,286	431,296	12,366	117,073	129,439
Total Depreciation Expense	16,240,829	12,528,471	2,607,861	1,104,497		2,125,997	481,864	2,607,861	1,524,537	343,418	1,867,955	601,460	138,446	739,906

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4 Jurisdictional 4-Factor Ratio	71.746%	28.254%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	6 Actual Therms Purchased	66.880%	33.120%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	76,533	76,533											
Misc Intangible Plt (303000) ED-AN	21,933	21,933											
Total Production/Transmission	98,466	98,466											
Distribution													
Franchises (302000) ED-WA	9,146	9,146											
Misc Intangible Plt (303000) ED-WA	489	489											
Total Distribution	9,635	9,635											
General Plant - 303000													
7,4 CD-AA	34,569	24,237	7,159	3,173		7,159	7,159		5,136	5,136		2,023	2,023
9,4 CD-AN	811	626	185			185	185		133	133		52	52
GD-ID	1,233		1,233		1,233		1,233				1,233		1,233
GD-WA	2,072		2,072		2,072		2,072	2,072		2,072			
GD-OR	551			551									
Total General Plant - 303000	39,236	24,863	10,649	3,724	3,305	7,344	10,649	2,072	5,269	7,341	1,233	2,075	3,308
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	3,889,435	2,726,960	805,425	357,050		805,425	805,425		577,860	577,860		227,565	227,565
9,4 CD-AN	10,007	7,720	2,287			2,287	2,287		1,641	1,641		646	646
9,4 CD-ID	0	0	0		0		0				0		0
9,4 CD-WA	311,718	240,469	71,249		71,249		71,249	71,249		71,249			0
ED-AN	609,955	609,955											
ED-ID	0	0											
ED-WA	99,659	99,659											
8,4 GD-AA	7,043		4,862	2,181		4,862	4,862		3,488	3,488		1,374	1,374
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	4,817			4,817									
Total Miscellaneous IT Intangible Plant - 3031XX	4,932,634	3,684,763	883,823	364,048	71,249	812,574	883,823	71,249	582,989	654,238	0	229,585	229,585
Gas Underground Storage													
1 GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	35,203	35,203											
GD-OR	0			0									
Total General Plant- 390200, 396200	35,203	35,203	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	5,115,174	3,852,930	894,472	367,772	74,554	819,918	894,472	73,321	588,258	661,579	1,233	231,660	232,893

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(78,865,992)	(78,865,992)												
Steam (ED-ID)	(96,645,740)	(96,645,740)												
Steam (ED-WA)	(188,392,166)	(188,392,166)												
Hydro (ED-AN)	(192,386,688)	(192,386,688)												
Other (ED-AN)	(171,854,896)	(171,854,896)												
Total Electric Production	(728,145,482)	(728,145,482)												
Electric Transmission														
ED-AN	(246,364,253)	(246,364,253)												
ED-ID	(10,655,874)	(10,655,874)												
ED-WA	(16,830,368)	(16,830,368)												
Total Electric Transmission	(273,850,495)	(273,850,495)												
Electric Distribution														
ED-AN	(513,383)	(513,383)												
ED-ID	(281,526,971)	(281,526,971)												
ED-WA	(465,389,097)	(465,389,097)												
Total Electric Distribution	(747,429,451)	(747,429,451)												
Gas Underground Storage														
1 GD-AN	(19,365,594)		(19,365,594)			(19,365,594)	(19,365,594)		(13,255,749)	(13,255,749)		(6,109,845)	(6,109,845)	
GD-OR	(1,670,019)			(1,670,019)										
Total Gas Underground Storage	(21,035,613)		(19,365,594)	(1,670,019)		(19,365,594)	(19,365,594)		(13,255,749)	(13,255,749)		(6,109,845)	(6,109,845)	
Gas Distribution														
6 GD-AN	(2,035,468)		(2,035,468)			(2,035,468)	(2,035,468)		(1,361,321)	(1,361,321)		(674,147)	(674,147)	
GD-ID	(102,929,233)		(102,929,233)			(102,929,233)	(102,929,233)				(102,929,233)		(102,929,233)	
GD-WA	(190,132,160)		(190,132,160)			(190,132,160)	(190,132,160)	(190,132,160)			(190,132,160)			
GD-OR	(142,237,175)			(142,237,175)										
Total Gas Distribution	(437,334,036)		(295,096,861)	(142,237,175)		(293,061,393)	(2,035,468)	(295,096,861)	(190,132,160)	(1,361,321)	(191,493,481)	(102,929,233)	(674,147)	(103,603,380)
General Plant														
ED-AN	(37,051,248)	(37,051,248)												
ED-ID	(13,491,311)	(13,491,311)												
ED-WA	(26,768,569)	(26,768,569)												
7.4 CD-AA	(103,212,190)	(72,364,131)	(21,373,180)	(9,474,879)		(21,373,180)	(21,373,180)		(15,334,402)	(15,334,402)		(6,038,778)	(6,038,778)	
9.4 CD-AN	(8,769,709)	(6,765,217)	(2,004,492)			(2,004,492)	(2,004,492)		(1,438,143)	(1,438,143)		(566,349)	(566,349)	
9 CD-ID	(7,495,503)	(5,782,256)	(1,713,247)			(1,713,247)	(1,713,247)				(1,713,247)		(1,713,247)	
9 CD-WA	(12,073,222)	(9,313,646)	(2,759,576)			(2,759,576)	(2,759,576)	(2,759,576)			(2,759,576)			
8.4 GD-AA	(2,545,785)		(1,757,483)	(788,302)		(1,757,483)	(1,757,483)		(1,260,924)	(1,260,924)		(496,559)	(496,559)	
4 GD-AN	(4,007,357)		(4,007,357)			(4,007,357)	(4,007,357)		(2,875,118)	(2,875,118)		(1,132,239)	(1,132,239)	
GD-ID	(2,411,270)		(2,411,270)			(2,411,270)	(2,411,270)				(2,411,270)		(2,411,270)	
GD-WA	(12,820,750)		(12,820,750)			(12,820,750)	(12,820,750)	(12,820,750)			(12,820,750)			
GD-OR	(5,688,268)			(5,688,268)										
Total General Plant	(236,335,182)	(171,536,378)	(48,847,355)	(15,951,449)		(19,704,843)	(29,142,512)	(48,847,355)	(15,580,326)	(20,908,587)	(36,488,913)	(4,124,517)	(8,233,925)	(12,358,442)
Total Accumulated Depreciation	(2,444,130,259)	(1,920,961,806)	(363,309,810)	(159,858,643)		(312,766,236)	(50,543,574)	(363,309,810)	(205,712,486)	(35,525,657)	(241,238,143)	(107,053,750)	(15,017,917)	(122,071,667)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		70.112%	20.708%	9.180%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor		0.000%	69.035%	30.965%	4 Jurisdictional 4-Factor Ratio	71.746%	28.254%
9 Elec/Gas North 4-Factor		77.144%	22.856%	0.000%	6 Actual Therms Purchased	66.880%	33.120%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended March 31, 2023
Average of Monthly Averages Basis

Report ID:
G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(15,843,087)	(15,843,087)											
Misc Intangible Plt (303000)	ED-AN	(2,873,596)	(2,873,596)											
Total Production/Transmission		(18,716,683)	(18,716,683)											
Distribution														
Franchises (302000)	ED-WA	(416,235)	(416,235)											
Misc Intangible Plt (303000)	ED-WA	(67,360)	(67,360)											
Total Distribution		(483,595)	(483,595)											
General Plant - 303000														
7,4	CD-AA	(5,122,211)	(3,591,285)	(1,060,707)	(470,219)		(1,060,707)	(1,060,707)		(761,015)	(761,015)		(299,692)	(299,692)
9,4	CD-AN	(147,440)	(113,739)	(33,701)			(33,701)	(33,701)		(24,179)	(24,179)		(9,522)	(9,522)
	GD-ID	(163,131)		(163,131)			(163,131)	(163,131)				(163,131)		(163,131)
	GD-WA	(320,781)		(320,781)			(320,781)	(320,781)	(320,781)		(320,781)			
	GD-OR	(130,377)			(130,377)									
Total General Plant - 303000		(5,883,940)	(3,705,024)	(1,578,320)	(600,596)	(483,912)	(1,094,408)	(1,578,320)	(320,781)	(785,194)	(1,105,975)	(163,131)	(309,214)	(472,345)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(144,625,781)	(101,400,026)	(29,949,108)	(13,276,647)		(29,949,108)	(29,949,108)		(21,487,287)	(21,487,287)		(8,461,821)	(8,461,821)
9,4	CD-AN	(418,282)	(322,675)	(95,607)			(95,607)	(95,607)		(68,594)	(68,594)		(27,013)	(27,013)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(16,320,410)	(12,590,054)	(3,730,356)		(3,730,356)	(3,730,356)	(3,730,356)	(3,730,356)		(3,730,356)		0	0
	ED-AN	(13,595,840)	(13,595,840)											
	ED-ID	0	0											
	ED-WA	(2,329,036)	(2,329,036)											
8,4	GD-AA	(256,873)		(177,332)	(79,541)		(177,332)	(177,332)		(127,229)	(127,229)		(50,103)	(50,103)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(27,564)			(27,564)									
Total Miscellaneous IT Intangible Plant - 30311		(177,573,786)	(130,237,631)	(33,952,403)	(13,383,752)	(3,730,356)	(30,222,047)	(33,952,403)	(3,730,356)	(21,683,110)	(25,413,466)	0	(8,538,937)	(8,538,937)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(1,247,812)	(1,247,812)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,247,812)	(1,247,812)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(203,905,816)	(154,390,745)	(35,530,723)	(13,984,348)	(4,214,268)	(31,316,455)	(35,530,723)	(4,051,137)	(22,468,304)	(26,519,441)	(163,131)	(8,848,151)	(9,011,282)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	3,071,017	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,920,609	0	0	8,357,777	8,357,777	0	0	2,468,520	2,468,520	0	1,094,312	1,094,312	
9		CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0	
		TOTAL ACCOUNT	19,050,097	800,859	699,567	9,538,357	11,038,783	3,272,093	99,936	2,699,456	6,071,485	845,517	1,094,312	1,939,829	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,710,865	8,482,421	3,115,965	9,112,479	20,710,865	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0	
99		GD-OR / AS	4,287,689	0	0	0	0	0	0	0	0	4,287,689	0	4,287,689	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	131,056,919	0	0	91,886,627	91,886,627	0	0	27,139,267	27,139,267	0	12,031,025	12,031,025	
9		CD-WA / ID / AN	31,221,018	9,406,470	6,261,153	8,417,207	24,084,830	2,787,080	1,855,141	2,493,967	7,136,188	0	0	0	
		TOTAL ACCOUNT	212,327,091	17,888,891	9,377,118	109,416,313	136,682,322	27,837,680	1,855,141	29,633,234	59,326,055	4,287,689	12,031,025	16,318,714	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	3,698,107	1,307,728	7,798	2,382,581	3,698,107	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847	
7		CD-AA	70,178,777	0	0	49,203,744	49,203,744	0	0	14,532,621	14,532,621	0	6,442,412	6,442,412	
9		CD-WA / ID / AN	5,761,902	4,189,774	7,622	247,508	4,444,904	1,241,405	2,258	73,335	1,316,998	0	0	0	
		TOTAL ACCOUNT	80,054,685	5,497,502	15,420	51,833,833	57,346,755	1,474,528	2,258	14,723,776	16,200,562	12,109	6,495,259	6,507,368	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	60,812,540	26,234,623	12,256,762	22,321,155	60,812,540	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,361,646	0	0	0	0	9,897,868	3,475,337	2,988,441	16,361,646	0	0	0	
99		GD-OR / AS	4,806,601	0	0	0	0	0	0	0	0	4,806,601	0	4,806,601	
8		GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094	
7		CD-AA	7,573,847	0	0	5,310,176	5,310,176	0	0	1,568,392	1,568,392	0	695,279	695,279	
9		CD-WA / ID / AN	7,266,872	1,539,208	840,202	3,226,473	5,605,883	456,058	248,947	955,984	1,660,989	0	0	0	
		TOTAL ACCOUNT	96,918,693	27,773,831	13,096,964	30,857,804	71,728,599	10,353,926	3,724,284	5,579,910	19,658,120	4,806,601	725,373	5,531,974	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150	
9		CD-WA / ID / AN	5,640,063	454,266	185,300	3,711,348	4,350,914	134,596	54,903	1,099,650	1,289,149	0	0	0	
		TOTAL ACCOUNT	6,368,514	513,132	185,300	4,134,045	4,832,477	356,949	54,903	1,102,243	1,514,095	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,346,804	1,400,416	458,259	6,488,129	8,346,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,386,247	0	0	0	0	2,569,744	379,362	437,141	3,386,247	0	0	0	
99		GD-OR / AS	971,938	0	0	0	0	0	0	0	0	971,938	0	971,938	
8		GD-AA	5,763,733	0	0	0	0	0	0	3,978,993	3,978,993	0	1,784,740	1,784,740	
7		CD-AA	15,820,428	0	0	11,092,019	11,092,019	0	0	3,276,094	3,276,094	0	1,452,315	1,452,315	
9		CD-WA / ID / AN	2,008,145	18,064	747,989	783,090	1,549,143	5,352	221,625	232,025	459,002	0	0	0	
		TOTAL ACCOUNT	36,297,295	1,418,480	1,206,248	18,363,238	20,987,966	2,575,096	600,987	7,924,253	11,100,336	971,938	3,237,055	4,208,993	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,223,330	397,207	15,791	2,810,332	3,223,330	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001	
7		CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	121,658	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,000,860	397,207	15,791	3,739,492	4,152,490	106,253	0	529,872	636,125	18,586	193,659	212,245	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	27,605,799	12,901,386	8,065,865	6,638,548	27,605,799	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,144,697	0	0	0	0	2,548,073	776,035	820,589	4,144,697	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514	
9		CD-WA / ID / AN	1,461,710	250,008	389,745	487,854	1,127,607	74,076	115,479	144,548	334,103	0	0	0	
		TOTAL ACCOUNT	33,784,518	13,151,394	8,455,610	7,496,929	29,103,933	2,622,149	891,514	1,074,574	4,588,237	43,834	48,514	92,348	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	45,462,299	13,366,044	6,547,432	25,548,823	45,462,299	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	895,638	0	0	0	0	601,790	287,726	6,122	895,638	0	0	0	
99		GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626	
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337	
7		CD-AA	96,073,122	0	0	67,358,787	67,358,787	0	0	19,894,822	19,894,822	0	8,819,513	8,819,513	
9		CD-WA / ID / AN	20,277,629	10,303,368	2,861,499	2,477,904	15,642,771	3,052,825	847,845	734,188	4,634,858	0	0	0	
		TOTAL ACCOUNT	163,706,612	23,669,412	9,408,931	95,385,514	128,463,857	3,654,615	1,135,571	20,803,093	25,593,279	754,626	8,894,850	9,649,476	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	290,094	0	6,846	283,248	290,094	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	889	0	0	0	0	0	0	614	614	0	275	275	
7		CD-AA	850,318	0	0	596,175	596,175	0	0	176,084	176,084	0	78,059	78,059	
9		CD-WA / ID / AN	17,296	0	6,614	6,728	13,342	0	1,960	1,994	3,954	0	0	0	
		TOTAL ACCOUNT	1,167,689	0	13,460	886,151	899,611	0	1,960	178,692	180,652	9,092	78,334	87,426	
		TOTAL GENERAL PLANT	654,792,841	91,110,708	42,474,409	331,768,463	465,353,580	52,253,289	8,366,554	84,249,103	144,868,946	11,770,784	32,799,531	44,570,315	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,557,525	4,170,101	0	23,387,424	27,557,525	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	287,681	0	0	0	0	0	0	0	0	287,681	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	120,629,470	0	0	84,575,734	84,575,734	0	0	24,979,951	24,979,951	0	11,073,785	
9		CD-WA / ID / AN	902,693	233,668	0	462,697	696,365	69,234	0	137,094	206,328	0	0	
		TOTAL ACCOUNT	149,797,767	4,403,769	0	108,425,855	112,829,624	69,234	0	25,407,267	25,476,501	287,681	11,203,961	11,491,642
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,722,968	0	0	3,722,968	3,722,968	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	23,747,401	0	0	16,649,778	16,649,778	0	0	4,917,612	4,917,612	0	2,180,011	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	27,470,369	0	0	20,372,746	20,372,746	0	0	4,917,612	4,917,612	0	2,180,011	2,180,011
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	295,670	0	0	295,670	295,670	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	14,599,060	0	0	10,235,693	10,235,693	0	0	3,023,173	3,023,173	0	1,340,194	1,340,194
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	14,894,730	0	0	10,531,363	10,531,363	0	0	3,023,173	3,023,173	0	1,340,194	1,340,194
	TOTAL		368,563,184	20,838,827	0	252,835,164	273,673,991	5,339,443	771,517	61,070,531	67,181,491	713,632	26,994,070	27,707,702

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended March 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(72,208,278)	(50,626,668)	(14,952,890)	(6,628,720)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(639,769)	(189,560)	0
7	282919 CD-AA	(6,070,604)	(4,256,222)	(1,257,101)	(557,281)
7	283750 CD-AA	(7,185)	(5,037)	(1,488)	(660)
	Total	(79,115,396)	(55,527,696)	(16,401,039)	(7,186,661)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended March 31, 2023
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,600,898	6,600,898	0	0	0	0	6,600,898
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(208)	(208)	0	0	0	0	(208)
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	161,869,178	76,600,141	0	238,469,319	128,081,163	62,276,933	33,788,015	14,323,208	0
TOTAL		161,869,178	76,600,141	6,600,690	245,070,009	128,081,163	62,276,933	33,788,015	14,323,208	6,600,690

ALLOCATION RATIOS:

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

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

Idaho Electric Idaho Gas Oregon Gas
 33.057% 28.254% 100.000%