

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
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)	11,365,856	7,632,122	3,733,734
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>11,365,856</u>	<u>7,632,122</u>	<u>3,733,734</u>
G-APL	Gas Net Adjusted Rate Base	<u>753,293,007</u>	<u>539,448,871</u>	<u>213,844,136</u>
	RATE OF RETURN	<u>1.509%</u>	<u>1.415%</u>	<u>1.746%</u>

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For 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	01-01-2019 thru 12-31-2021	100.000%	68.450%	31.550%
2	Input	Number of Customers Percent	12-01-2022 thru 12-31-2022	270,130 100.000%	176,812 65.454%	93,318 34.546%
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2022 thru 12-31-2022	974,389 100.000%	717,854 73.672%	256,535 26.328%
	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	12-01-2022 thru 12-31-2022	55,997,715 100.000%	38,302,437 68.400%	17,695,278 31.600%

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

Report ID:
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AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		90,055,012	75,398,647	9,840,778	4,815,587
	Direct O & M Accts 901 - 935		62,329,960	46,412,847	11,184,472	4,732,641
	Direct O & M Accts 901 - 905 Utility 9 Only		4,438,570	3,135,525	1,303,045	XXXXXX
	Adjustments		0			
	Total		156,823,542	124,947,019	22,328,295	9,548,228
	Percentage		100.000%	79.673%	14.238%	6.089%
	Direct Labor Accts 500 - 894		61,174,654	47,158,546	9,829,201	4,186,907
	Direct Labor Accts 901 - 935		25,245,925	18,921,106	2,960,225	3,364,594
	Direct Labor Accts 901 - 905 Utility 9 Only		5,281,385	3,758,942	1,522,443	XXXXXX
	Total		91,701,964	69,838,594	14,311,869	7,551,501
	Percentage		100.000%	76.158%	15.607%	8.235%
	Number of Customers at		777,952	405,775	266,537	105,640
	Percentage		100.000%	52.160%	34.261%	13.579%
	Net Direct Plant		4,171,556,663	3,119,808,181	701,125,169	350,623,313
	Percentage		100.000%	74.788%	16.807%	8.405%
	Total Percentages		400.000%	282.779%	80.913%	36.308%
	Average (CD AA)		100.000%	70.695%	20.228%	9.077%

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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	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		14,116,908	0	9,478,568	4,638,340
	Direct O & M Accts 901 - 935		15,640,037	0	10,989,779	4,650,258
	Direct O & M Accts 901 - 905 Utility 9 Only		1,303,045	0	1,303,045	XXXXXX
	Total		31,059,990	0	21,771,392	9,288,598
	Percentage		100.000%	0.000%	70.095%	29.905%
	Direct Labor Accts 580 - 894		9,708,675	0	6,808,489	2,900,186
	Direct Labor Accts 901 - 935		4,008,246	0	1,875,992	2,132,254
	Direct Labor Accts 901 - 905 Utility 9 Only		1,522,443	0	1,522,443	XXXXXX
	Total		15,239,364	0	10,206,924	5,032,440
	Percentage		100.000%	0.000%	66.977%	33.023%
	Number of Customers at		372,177	0	266,537	105,640
	Percentage		100.000%	0.000%	71.616%	28.384%
	Net Direct Plant		1,034,813,184	0	685,618,721	349,194,463
	Percentage		100.000%	0.000%	66.255%	33.745%
	Total Percentages		400.000%	0.000%	274.943%	125.057%
	Average (GD AA)		100.000%	0.000%	68.736%	31.264%

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		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		85,248,538	75,398,647	9,849,891	0
	Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
	Adjustments		0	0	0	0
	Total		142,841,884	121,811,494	21,030,390	0
	Percentage		100.000%	85.277%	14.723%	0.000%
	Direct Labor Accts 580 - 894		56,931,970	47,158,546	9,773,424	0
	Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
	Total		79,323,635	66,079,652	13,243,983	0
	Percentage		100.000%	83.304%	16.696%	0.000%
	Number of Customers at		672,312	405,775	266,537	0
	Percentage		100.000%	60.355%	39.645%	0.000%
	Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
	Percentage		100.000%	81.777%	18.223%	0.000%
	Total Percentages		400.000%	310.713%	89.287%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	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	Washington	Idaho	
			309,336,642	207,305,518	102,031,124	
			100.000%	67.016%	32.984%	
11	Book Depreciation Percent	12-01-2022 thru 12-31-2022	2,570,599	1,838,410	732,189	
			100.000%	71.517%	28.483%	
12	Net Gas Plant (before ADFIT) - AMA Percent	11-01-2022 thru 12-31-2022	820,722,582	584,470,718	236,251,864	
			100.000%	71.214%	28.786%	
13	G-PLT Net Gas General Plant - AMA Percent	11-01-2022 thru 12-31-2022	95,022,412	75,584,641	19,437,771	
			100.000%	79.544%	20.456%	
14	Net Allocated Schedule M's - AMA Percent	12-01-2022 thru 12-31-2022	4,056,321	2,893,277	1,163,044	
			100.000%	71.328%	28.672%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
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	39,311,096	0	39,311,096	27,486,833	0	27,486,833	11,824,263	0	11,824,263
99 4812XX	Commercial - Firm & Interruptible	19,584,573	0	19,584,573	13,925,428	0	13,925,428	5,659,145	0	5,659,145
99 4813XX	Industrial-Firm	586,027	0	586,027	325,415	0	325,415	260,612	0	260,612
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	79,835	0	79,835	71,952	0	71,952	7,883	0	7,883
99 499XXX	Unbilled Revenue	1,616,331	0	1,616,331	1,518,763	0	1,518,763	97,568	0	97,568
	TOTAL SALES TO ULTIMATE CUSTOMERS	61,177,862	0	61,177,862	43,328,391	0	43,328,391	17,849,471	0	17,849,471
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	12,716,145	0	12,716,145	8,697,843	0	8,697,843	4,018,302	0	4,018,302
4 488000	Miscellaneous Service Revenues	502	0	502	270	0	270	232	0	232
99 4893XX	Transportation Revenues	565,145	0	565,145	514,627	0	514,627	50,518	0	50,518
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	(3,644,935)	25,340	(3,619,595)	(3,123,438)	18,180	(3,105,258)	(521,497)	7,160	(514,337)
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	9,636,857	25,340	9,662,197	6,089,302	18,180	6,107,482	3,547,555	7,160	3,554,715
	TOTAL GAS REVENUES	70,814,719	25,340	70,840,059	49,417,693	18,180	49,435,873	21,397,026	7,160	21,404,186
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	36,727,664	0	36,727,664	24,738,392	0	24,738,392	11,989,272	0	11,989,272
99 808XXX	Net Natural Gas Storage Transactions	6,215,860	0	6,215,860	4,251,648	0	4,251,648	1,964,212	0	1,964,212
99 811000	Gas Used for Products Extraction	(34,671)	0	(34,671)	(23,715)	0	(23,715)	(10,956)	0	(10,956)
10 813000	Other Gas Expenses	6,335	70,633	76,968	6,335	47,335	53,670	0	23,298	23,298
99 813010	Gas Technology Institute (GTI) Expenses	23,278	0	23,278	16,437	0	16,437	6,841	0	6,841
	TOTAL PRODUCTION EXPENSES	42,938,466	70,633	43,009,099	28,989,097	47,335	29,036,432	13,949,369	23,298	13,972,667
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	78,703	78,703	0	53,872	53,872	0	24,831	24,831
1 837000	Other Equipment	0	102,951	102,951	0	70,470	70,470	0	32,481	32,481
	TOTAL UNDERGROUND STORAGE OPER EXP	0	181,654	181,654	0	124,342	124,342	0	57,312	57,312
G-DEPX	Depreciation Expense-Underground Storage	0	62,501	62,501	0	42,782	42,782	0	19,719	19,719
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	31,154	31,154	0	21,325	21,325	0	9,829	9,829
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	93,655	93,655	0	64,107	64,107	0	29,548	29,548
	TOTAL UNDERGROUND STORAGE EXPENSES	0	275,309	275,309	0	188,449	188,449	0	86,860	86,860

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
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	33,937	152,970	186,907	31,466	112,696	144,162	2,471	40,274	42,745
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	167,907	66,917	234,824	116,557	49,299	165,856	51,350	17,618	68,968
3	875000	Measuring & Reg Sta Exp-General	17,669	0	17,669	8,195	0	8,195	9,474	0	9,474
3	876000	Measuring & Reg Sta Exp-Industrial	69	0	69	69	0	69	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	14,686	0	14,686	3,552	0	3,552	11,134	0	11,134
3	878000	Meter & House Regulator Expenses	6,854	0	6,854	1,466	0	1,466	5,388	0	5,388
3	879000	Customer Installation Expenses	199,553	6,391	205,944	130,700	4,708	135,408	68,853	1,683	70,536
3	880000	Other Expenses	258,029	84,326	342,355	221,519	62,125	283,644	36,510	22,201	58,711
3	881000	Rents	0	(1,112)	(1,112)	0	(819)	(819)	0	(293)	(293)
	MAINTENANCE										
3	885000	Supervision & Engineering	2	0	2	2	0	2	0	0	0
3	887000	Mains	43,718	0	43,718	40,941	0	40,941	2,777	0	2,777
3	889000	Measuring & Reg Sta Exp-General	39,992	7,217	47,209	28,688	5,317	34,005	11,304	1,900	13,204
3	890000	Measuring & Reg Sta Exp-Industrial	(53)	645	592	291	475	766	(344)	170	(174)
3	891000	Measuring & Reg Sta Exp-City Gate	11,891	48	11,939	2,355	35	2,390	9,536	13	9,549
3	892000	Services	49,876	0	49,876	46,638	0	46,638	3,238	0	3,238
3	893000	Meters & House Regulators	130,262	86,668	216,930	85,418	63,850	149,268	44,844	22,818	67,662
3	894000	Other Equipment	0	19,656	19,656	0	14,481	14,481	0	5,175	5,175
	TOTAL DISTRIBUTION OPERATING EXP		974,392	423,726	1,398,118	717,857	312,167	1,030,024	256,535	111,559	368,094
G-DEPX		Depreciation Expense-Distribution	1,953,281	4,786	1,958,067	1,368,972	3,274	1,372,246	584,309	1,512	585,821
G-OTX		Taxes Other Than FIT	3,670,714	0	3,670,714	3,827,607	0	3,827,607	(156,893)	0	(156,893)
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		5,623,995	4,786	5,628,781	5,196,579	3,274	5,199,853	427,416	1,512	428,928
	TOTAL DISTRIBUTION EXPENSES		6,598,387	428,512	7,026,899	5,914,436	315,441	6,229,877	683,951	113,071	797,022

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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
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	4,218	4,218	0	2,761	2,761	0	1,457	1,457
2	902000	Meter Reading Expenses	48,101	7,743	55,844	35,258	5,068	40,326	12,843	2,675	15,518
2	903XXX	Customer Records & Collection Expenses	54,732	375,830	430,562	28,696	245,996	274,692	26,036	129,834	155,870
2	904000	Uncollectible Accounts	(190,593)	0	(190,593)	(199,431)	0	(199,431)	8,838	0	8,838
2	905000	Misc Customer Accounts	0	28,955	28,955	0	18,952	18,952	0	10,003	10,003
		TOTAL CUSTOMER ACCOUNTS EXPENSES	(87,760)	416,746	328,986	(135,477)	272,777	137,300	47,717	143,969	191,686
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	3,286,223	8,653	3,294,876	2,546,388	5,664	2,552,052	739,835	2,989	742,824
2	909000	Advertising	2,651	167,776	170,427	2,368	109,816	112,184	283	57,960	58,243
2	910000	Misc Customer Service & Info Exp	0	24,736	24,736	0	16,191	16,191	0	8,545	8,545
		TOTAL CUSTOMER SERVICE & INFO EXP	3,288,874	201,165	3,490,039	2,548,756	131,671	2,680,427	740,118	69,494	809,612
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	2	2	0	1	1	0	1	1
		TOTAL SALES EXPENSES	0	2	2	0	1	1	0	1	1
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	14,034	649,687	663,721	11,745	466,124	477,869	2,289	183,563	185,852
4	921000	Office Supplies & Expenses	1	118,206	118,207	1	84,808	84,809	0	33,398	33,398
4	922000	Admin. Expenses Transferred - Credit	0	(2,138)	(2,138)	0	(1,534)	(1,534)	0	(604)	(604)
4	923000	Outside Services Employed	43,143	335,823	378,966	38,526	240,940	279,466	4,617	94,883	99,500
4	924000	Property Insurance Premium	0	57,230	57,230	0	41,060	41,060	0	16,170	16,170
4	925XXX	Injuries and Damages	1,783	142,355	144,138	1,183	102,134	103,317	600	40,221	40,821
4	926XXX	Employee Pensions and Benefits	2,570,921	677,384	3,248,305	1,870,719	485,996	2,356,715	700,202	191,388	891,590
4	928000	Regulatory Commission Expenses	55,520	18,132	73,652	32,099	13,009	45,108	23,421	5,123	28,544
4	930000	Miscellaneous General Expenses	2,972	344,978	347,950	3,022	247,508	250,530	(50)	97,470	97,420
4	931000	Rents	0	7,529	7,529	0	5,402	5,402	0	2,127	2,127
4	935000	Maintenance of General Plant	153,400	339,213	492,613	139,794	243,372	383,166	13,606	95,841	109,447
		TOTAL ADMIN & GEN OPERATING EXP	2,841,774	2,688,399	5,530,173	2,097,089	1,928,819	4,025,908	744,685	759,580	1,504,265

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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	145,471	404,559	550,030	133,126	290,255	423,381	12,345	114,304	126,649
G-AMTX	Amortization Expense - General Plant - 303000	3,305	7,174	10,479	2,072	5,147	7,219	1,233	2,027	3,260
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	69,161	747,948	817,109	69,161	536,623	605,784	0	211,325	211,325
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	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	78,231	0	78,231	78,231	0	78,231	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti:	29,784	0	29,784	29,784	0	29,784	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	5,066	17,799	22,865	4,069	12,675	16,744	997	5,124	6,121
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	3,740	0	3,740	3,108	0	3,108	632	0	632
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 407447	Regulatory Deferral - COVID-19	221,950	0	221,950	221,950	0	221,950	0	0	0
99 407454	Regulatory Deferral - Pension Settlement Deferral	(2,392,484)	0	(2,392,484)	(1,731,369)	0	(1,731,369)	(661,115)	0	(661,115)
G-OTX	Taxes Other Than FIT--A&G	41,791	76,814	118,605	31,879	55,111	86,990	9,912	21,703	31,615
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,602,903)	1,254,294	(348,609)	(980,102)	899,811	(80,291)	(622,801)	354,483	(268,318)
	TOTAL ADMIN & GENERAL EXPENSES	1,238,871	3,942,693	5,181,564	1,116,987	2,828,630	3,945,617	121,884	1,114,063	1,235,947
	TOTAL EXPENSES BEFORE FIT	53,976,838	5,335,060	59,311,898	38,433,799	3,784,304	42,218,103	15,543,039	1,550,756	17,093,795
	NET OPERATING INCOME (LOSS) BEFORE FIT			11,528,161			7,217,770			4,310,391
G-FIT	FEDERAL INCOME TAX			258,752			(126,802)			385,554
G-FIT	DEFERRED FEDERAL INCOME TAX			(96,447)			(287,550)			191,103
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			11,365,856			7,632,122			3,733,734

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL 2	Number of Customers	100.000%	65.454%	34.546%
G-ALL 3	Direct Distribution Operating Expense	100.000%	73.672%	26.328%
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 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	4,678	25,340	30,018	4,678	18,180	22,858	0	7,160	7,160
4	495028	Deferred Exchange Reservation	468,750	0	468,750	320,625	0	320,625	148,125	0	148,125
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	(2,419,776)	0	(2,419,776)	(1,848,866)	0	(1,848,866)	(570,910)	0	(570,910)
4	495329	Amortization Res Decoupling Deferral	(867,136)	0	(867,136)	(997,387)	0	(997,387)	130,251	0	130,251
4	495338	Non-Res Decoupling Deferred Rev	(540,215)	0	(540,215)	(326,892)	0	(326,892)	(213,323)	0	(213,323)
4	495339	Amortization Non-Res Decoupling	(291,238)	0	(291,238)	(275,597)	0	(275,597)	(15,641)	0	(15,641)
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	(3,644,937)	25,340	(3,619,597)	(3,123,439)	18,180	(3,105,259)	(521,498)	7,160	(514,338)

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 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	62,936,596	0	62,936,596	43,044,174	0	43,044,174	19,892,422	0	19,892,422
1	804001	Pipeline Demand Costs	(4,442,582)	0	(4,442,582)	(3,040,947)	0	(3,040,947)	(1,401,635)	0	(1,401,635)
1	804002	Transport Variable Charges	50,964	0	50,964	34,885	0	34,885	16,079	0	16,079
6	804010	Gas Costs - Fixed Hedge	(94,398)	0	(94,398)	(64,568)	0	(64,568)	(29,830)	0	(29,830)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	10,902	0	10,902	7,457	0	7,457	3,445	0	3,445
6	804018	Merchandise Processing Fee	6,637	0	6,637	4,540	0	4,540	2,097	0	2,097
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	(6,124,659)	0	(6,124,659)	(4,189,267)	0	(4,189,267)	(1,935,392)	0	(1,935,392)
6	804700	Gas Costs - Offsystem Bookout	119,490	0	119,490	81,731	0	81,731	37,759	0	37,759
6	804711	Gas Costs - Offsystem Bookout Offset	(119,490)	0	(119,490)	(81,731)	0	(81,731)	(37,759)	0	(37,759)
6	804730	Gas Costs - Intracompany LDC Gas	1,531,188	0	1,531,188	1,047,333	0	1,047,333	483,855	0	483,855
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	5,477,365	0	5,477,365	3,246,084	0	3,246,084	2,231,281	0	2,231,281
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(22,624,349)	0	(22,624,349)	(15,351,299)	0	(15,351,299)	(7,273,050)	0	(7,273,050)
		TOTAL PURCHASED GAS COSTS	36,727,664	0	36,727,664	24,738,392	0	24,738,392	11,989,272	0	11,989,272

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	68.400%	31.600%
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 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	11,915	8,653	20,568	8,641	5,664	14,305	3,274	2,989	6,263
99	908600	Public Purpose Tariff Rider Expense Offset	3,131,146	0	3,131,146	2,401,052	0	2,401,052	730,094	0	730,094
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	143,162	0	143,162	136,695	0	136,695	6,467	0	6,467
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			3,286,223	8,653	3,294,876	2,546,388	5,664	2,552,052	739,835	2,989	742,824

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.454%	34.546%
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 December 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.87%	54.87%
2	Cost of Debt		4.656%	4.659%
	Total Cost of Debt		2.555%	2.556%
	Total Weighted Cost		2.555%	2.556%
G-APL	Net Rate Base	753,293,007	539,448,871	213,844,136
	Interest Deduction for FIT Calculation	19,248,775	13,782,919	5,465,856
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 December 31, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	70,840,059	49,435,873	21,404,186
G-OPS	Operating & Maintenance Expense	53,938,071	37,034,434	16,903,637
G-OPS	Book Deprec/Amort and Reg Amortizations	1,553,354	1,247,747	305,607
G-OTX	Taxes Other than FIT	3,820,473	3,935,922	(115,449)
	Net Operating Income Before FIT	11,528,161	7,217,770	4,310,391
G-INT	Less: Interest Expense	1,604,065	1,148,577	455,488
G-OTX	Less: Idaho ITC Deferral & Amortization	(387)	0	(387)
G-SCM	Schedule M Adjustments	(8,691,556)	(6,673,010)	(2,018,546)
	Taxable Net Operating Income	1,232,153	(603,817)	1,835,970
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	258,752	(126,802)	385,554
G-DTE	Deferred FIT	1,649,952	1,276,659	373,293
G-DTE	Customer Tax Credit Amortization	(1,746,399)	(1,564,209)	(182,190)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	162,305	(414,352)	576,657
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 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
	997000	Book Depreciation & Amortization	2,171,218	1,226,969	3,398,187	1,573,332	878,081	2,451,413	597,886	348,888	946,774
12	997001	Contributions In Aid of Construction	0	914,979	914,979	0	651,593	651,593	0	263,386	263,386
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	175,370	175,370	0	124,888	124,888	0	50,482	50,482
99	997010	Deferred Gas Credit and Refunds	(17,146,984)	(468,750)	(17,615,734)	(12,105,215)	(333,816)	(12,439,031)	(5,041,769)	(134,934)	(5,176,703)
12	997016	Redemption Expense Amortization	0	2,486	2,486	0	1,770	1,770	0	716	716
99	997018	DSM Tariff Rider	1,619,233	0	1,619,233	1,054,844	0	1,054,844	564,389	0	564,389
12	997020	FAS87 Current Pension Accrual	0	(27,162)	(27,162)	0	(19,343)	(19,343)	0	(7,819)	(7,819)
12	997027	Customer Uncollectibles	(66,829)	(46,028)	(112,857)	(75,448)	(32,778)	(108,226)	8,619	(13,250)	(4,631)
99	997031	Decoupling Mechanism	4,118,363	0	4,118,363	3,448,741	0	3,448,741	669,622	0	669,622
12	997032	Interest Rate Swaps	0	107,068	107,068	0	76,247	76,247	0	30,821	30,821
12	997035	Leases	0	6,989	6,989	0	5,014	5,014	0	1,975	1,975
12	997048	AFUDC	0	224,103	224,103	0	159,593	159,593	0	64,510	64,510
12	997049	Tax Depreciation	0	(3,288,572)	(3,288,572)	0	(2,341,924)	(2,341,924)	0	(946,648)	(946,648)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	143,162	0	143,162	136,695	0	136,695	6,467	0	6,467
12	997080	Book Transportation Depreciation	0	5,120,963	5,120,963	0	3,646,843	3,646,843	0	1,474,120	1,474,120
12	997081	Deferred Compensation	0	(3,146)	(3,146)	0	(2,240)	(2,240)	0	(906)	(906)
4	997082	Meal Disallowances	0	49,642	49,642	0	35,616	35,616	0	14,026	14,026
12	997083	Paid Time Off	0	(93,672)	(93,672)	0	(66,708)	(66,708)	0	(26,964)	(26,964)
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	3,763,509	3,763,509	0	2,680,145	2,680,145	0	1,083,364	1,083,364
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	(3,999,073)	0	(3,999,073)	(3,999,073)	0	(3,999,073)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	13,195	(5,338)	7,857	0	(3,801)	(3,801)	13,195	(1,537)	11,658
12	997111	Capitalized Transportation	0	(45,750)	(45,750)	0	(32,580)	(32,580)	0	(13,170)	(13,170)
12	997114	AFUDC Debt CWIP	0	(457,758)	(457,758)	0	(325,988)	(325,988)	0	(131,770)	(131,770)
12	997115	AFUDC Equity DFIR Deferral	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	1,035,249	1,035,249	0	737,242	737,242	0	298,007	298,007
12	997120	Transportation Tax Disallowance	0	(3,825)	(3,825)	0	(2,724)	(2,724)	0	(1,101)	(1,101)
12	997125	COVID-19	221,950	0	221,950	221,950	0	221,950	0	0	0
12	997126	Prepaid Expenses	0	(191,927)	(191,927)	0	(136,679)	(136,679)	0	(55,248)	(55,248)
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(1,830,744)	(1,830,744)	0	(1,303,746)	(1,303,746)	0	(526,998)	(526,998)
12	997129	Mixed Service Costs (IDD#5)	0	(2,108,333)	(2,108,333)	0	(1,501,428)	(1,501,428)	0	(606,905)	(606,905)
TOTAL SCHEDULE M ADJUSTMENTS			(12,747,878)	4,056,322	(8,691,556)	(9,566,287)	2,893,277	(6,673,010)	(3,181,591)	1,163,045	(2,018,546)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.454%	34.546%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	68.400%	31.600%
G-ALL	11	Book Depreciation	100.000%	71.517%	28.483%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.214%	28.786%
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 December 31, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(1,910,765)	(1,360,732)	(550,033)
99	410100	Deferred Federal Income Tax Exp	3,575,816	2,657,665	918,151
		SUBTOTAL	1,665,051	1,296,933	368,118
12	411100	Deferred Federal Income Tax Expense - Allocated	(110,179)	(78,449)	(31,730)
99	411100	Deferred Federal Income Tax Exp	(442,806)	(318,345)	(124,461)
		SUBTOTAL	(552,985)	(396,794)	(156,191)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	537,886	376,520	161,366
		SUBTOTAL	537,886	376,520	161,366
		Total Deferred Federal Income Tax Expense	1,649,952	1,276,659	373,293
99	411193	Customer Tax Credit Amortization	(1,746,399)	(1,564,209)	(182,190)
		SUBTOTAL	(1,746,399)	(1,564,209)	(182,190)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.214%	28.786%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
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	0	31,154	31,154	0	21,325	21,325	0	9,829	9,829
		TOTAL UNDERGROUND STORAGE TAX	0	31,154	31,154	0	21,325	21,325	0	9,829	9,829
		DISTRIBUTION									
99	408110	State Excise Tax	1,625,669	0	1,625,669	1,625,669	0	1,625,669	0	0	0
99	408120	Municipal Occupation & License Tax	2,200,501	0	2,200,501	1,895,544	0	1,895,544	304,957	0	304,957
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	(155,063)	0	(155,063)	306,394	0	306,394	(461,457)	0	(461,457)
99	409100	State Income Tax	(6)	0	(6)	0	0	0	(6)	0	(6)
99	411410	State Income Tax-ITC Deferred	7	0	7	0	0	0	7	0	7
99	411420	State Income Tax-ITC Amortization	(394)	0	(394)	0	0	0	(394)	0	(394)
		TOTAL DISTRIBUTION TAX	3,670,714	0	3,670,714	3,827,607	0	3,827,607	(156,893)	0	(156,893)
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	41,791	76,814	118,605	31,879	55,111	86,990	9,912	21,703	31,615
		TOTAL A&G TAX	41,791	76,814	118,605	31,879	55,111	86,990	9,912	21,703	31,615
		TOTAL TAXES OTHER THAN FIT	3,712,505	107,968	3,820,473	3,859,486	76,436	3,935,922	(146,981)	31,532	(115,449)

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 December 31, 2022
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	1,302,003	3,096,114	1,022,594	934,135	1,956,729	771,517	367,868	1,139,385
4	3031XX	Misc Intangible IT Plant (3031XX)	4,190,750	58,287,234	62,477,984	4,190,750	41,818,758	46,009,508	0	16,468,476	16,468,476
TOTAL INTANGIBLE PLANT			5,984,861	59,589,237	65,574,098	5,213,344	42,752,893	47,966,237	771,517	16,836,344	17,607,861
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	2,835,664	2,835,664	0	1,941,012	1,941,012	0	894,652	894,652
1	352XXX	Wells	0	23,456,804	23,456,804	0	16,056,182	16,056,182	0	7,400,622	7,400,622
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	15,351,432	15,351,432	0	10,508,055	10,508,055	0	4,843,377	4,843,377
1	355000	Measuring & Regulating Equipment	0	1,960,033	1,960,033	0	1,341,643	1,341,643	0	618,390	618,390
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	2,973,906	2,973,906	0	2,035,639	2,035,639	0	938,267	938,267
TOTAL UNDERGROUND STORAGE PLANT			0	50,473,774	50,473,774	0	34,576,084	34,576,084	0	15,897,690	15,897,690
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	692,357	0	692,357	512,137	0	512,137	180,220	0	180,220
6	375000	Structures & Improvements	1,580,495	0	1,580,495	931,000	0	931,000	649,495	0	649,495
6	376000	Mains	473,428,036	2,518,937	475,946,973	322,056,964	1,722,953	323,779,917	151,371,072	795,984	152,167,056
6	378000	Measuring & Reg Station Equip-General	7,448,235	0	7,448,235	4,769,967	0	4,769,967	2,678,268	0	2,678,268
6	379000	Measuring & Reg Station Equip-City Gate	6,807,074	0	6,807,074	1,938,065	0	1,938,065	4,869,009	0	4,869,009
6	380000	Services	339,314,850	0	339,314,850	233,042,228	0	233,042,228	106,272,622	0	106,272,622
6	381XXX	Meters	117,053,802	0	117,053,802	84,784,224	0	84,784,224	32,269,578	0	32,269,578
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	4,066,276	0	4,066,276	3,007,802	0	3,007,802	1,058,474	0	1,058,474
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			950,479,720	2,518,937	952,998,657	651,106,312	1,722,953	652,829,265	299,373,408	795,984	300,169,392
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,364,984	2,598,143	5,963,127	3,267,387	1,864,064	5,131,451	97,597	734,079	831,676
4	390XXX	Structures & Improvements	29,542,336	28,842,253	58,384,589	27,770,387	20,693,163	48,463,550	1,771,949	8,149,090	9,921,039
4	391XXX	Office Furniture & Equipment	1,447,607	14,496,549	15,944,156	1,445,401	10,400,694	11,846,095	2,206	4,095,855	4,098,061
4	392XXX	Transportation Equipment	14,253,447	5,195,154	19,448,601	10,458,376	3,727,315	14,185,691	3,795,071	1,467,839	5,262,910
4	393000	Stores Equipment	395,987	1,068,483	1,464,470	339,255	766,594	1,105,849	56,732	301,889	358,621
4	394000	Tools, Shop & Garage Equipment	3,364,942	7,876,463	11,241,405	2,711,535	5,651,047	8,362,582	653,407	2,225,416	2,878,823
4	395XXX	Laboratory Equipment	106,253	556,115	662,368	106,253	398,990	505,243	0	157,125	157,125
4	396XXX	Power Operated Equipment	3,470,110	1,068,655	4,538,765	2,581,299	766,717	3,348,016	888,811	301,938	1,190,749
4	397XXX	Communications Equipment	4,631,695	19,923,311	24,555,006	3,513,250	14,294,179	17,807,429	1,118,445	5,629,132	6,747,577
4	398000	Miscellaneous Equipment	1,914	172,773	174,687	0	123,958	123,958	1,914	48,815	50,729
TOTAL GENERAL PLANT			60,579,275	81,797,899	142,377,174	52,193,143	58,686,721	110,879,864	8,386,132	23,111,178	31,497,310

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Month Ended December 31, 2022		
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	1,017,043,856	194,379,847	1,211,423,703	708,512,799	137,738,651	846,251,450	308,531,057	56,641,196	365,172,253
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,177,895)	(19,177,895)	0	(13,127,269)	(13,127,269)	0	(6,050,626)	(6,050,626)
G-ADEP		Distribution Plant	(287,593,993)	(2,021,110)	(289,615,103)	(186,240,119)	(1,382,439)	(187,622,558)	(101,353,874)	(638,671)	(101,992,545)
G-ADEP		General Plant	(19,388,454)	(27,966,308)	(47,354,762)	(15,230,516)	(20,064,707)	(35,295,223)	(4,157,938)	(7,901,601)	(12,059,539)
		TOTAL ACCUMULATED DEPRECIATION	(306,982,447)	(49,165,313)	(356,147,760)	(201,470,635)	(34,574,415)	(236,045,050)	(105,511,812)	(14,590,898)	(120,102,710)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(473,998)	(1,047,512)	(1,521,510)	(314,565)	(751,548)	(1,066,113)	(159,433)	(295,964)	(455,397)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,435,048)	(29,596,805)	(33,031,853)	(3,435,048)	(21,234,523)	(24,669,571)	0	(8,362,282)	(8,362,282)
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	(3,909,046)	(30,644,317)	(34,553,363)	(3,749,613)	(21,986,071)	(25,735,684)	(159,433)	(8,658,246)	(8,817,679)
		TOTAL ACCUMULATED DEPR/AMORT	(310,891,493)	(79,809,630)	(390,701,123)	(205,220,248)	(56,560,486)	(261,780,734)	(105,671,245)	(23,249,144)	(128,920,389)
		NET GAS UTILITY PLANT before DFIT	706,152,363	114,570,217	820,722,580	503,292,551	81,178,165	584,470,716	202,859,812	33,392,052	236,251,864
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,226,733)	(102,226,733)	0	(72,799,746)	(72,799,746)	0	(29,426,987)	(29,426,987)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,050,969)	(15,050,969)	0	(10,797,498)	(10,797,498)	0	(4,253,471)	(4,253,471)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(1,050,595)	(1,050,595)	0	(753,760)	(753,760)	0	(296,835)	(296,835)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	46,612	46,612	0	33,442	33,442	0	13,170	13,170
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(270,966)	(270,966)	0	(192,966)	(192,966)	0	(78,000)	(78,000)
		TOTAL ACCUMULATED DFIT	0	(118,552,651)	(118,552,651)	0	(84,510,528)	(84,510,528)	0	(34,042,123)	(34,042,123)
		NET GAS UTILITY PLANT	706,152,363	(3,982,434)	702,169,929	503,292,551	(3,332,363)	499,960,188	202,859,812	(650,071)	202,209,741

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%	68.400%	31.600%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.214%	28.786%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
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	706,152,363	(3,982,434)	702,169,929	503,292,551	(3,332,363)	499,960,188	202,859,812	(650,071)	202,209,741
		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	1,433,600	2,060,689	3,494,289	929,309	1,478,462	2,407,771	504,291	582,227	1,086,518
4	182318	Accumulated Amortization - AFUDC	(284,617)	(806,478)	(1,091,095)	(209,400)	(578,619)	(788,019)	(75,217)	(227,859)	(303,076)
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	27,141,686	27,141,686	0	18,578,484	18,578,484	0	8,563,202	8,563,202
1	164115	Gas Inventory--Clay Basin	0	24,340	24,340	0	17,463	17,463	0	6,877	6,877
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,407,487	0	3,407,487	3,407,487	0	3,407,487	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	8,090,830	0	8,090,830	8,090,830	0	8,090,830	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,983,403)	0	(1,983,403)	(1,983,403)	0	(1,983,403)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(30,637,990)	0	(30,637,990)	(19,396,261)	0	(19,396,261)	(11,241,729)	0	(11,241,729)
99	190393	ADFIT-Customer Tax Credit	6,433,978	0	6,433,978	4,073,215	0	4,073,215	2,360,763	0	2,360,763
99	235199	Customer Deposits	(2,050)	0	(2,050)	(2,050)	0	(2,050)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	4,417,328	0	4,417,328	4,417,328	0	4,417,328	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(927,639)	0	(927,639)	(927,639)	0	(927,639)	0	0	0
C-WKC		Working Capital	27,024,253	0	27,024,253	17,670,564	0	17,670,564	9,353,689	0	9,353,689
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	16,971,777	34,151,301	51,123,078	16,069,980	23,418,703	39,488,683	901,797	10,732,598	11,634,395
		NET RATE BASE	723,124,140	30,168,867	753,293,007	519,362,531	20,086,340	539,448,871	203,761,609	10,082,527	213,844,136

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 December 31, 2022	
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)	348,702	348,702												
Steam (ED-ID)	363,495	363,495												
Steam (ED-WA)	958,546	958,546												
Hydro (ED-AN)	1,375,283	1,375,283												
Other (ED-AN)	916,078	916,078												
Total Electric Production	3,962,104	3,962,104												
Electric Transmission														
ED-AN	1,619,472	1,619,472												
ED-ID	23,000	23,000												
ED-WA	43,391	43,391												
Total Electric Transmission	1,685,863	1,685,863												
Electric Distribution														
ED-AN	7,116	7,116												
ED-ID	1,669,185	1,669,185												
ED-WA	3,191,536	3,191,536												
Total Electric Distribution	4,867,837	4,867,837												
Gas Underground Storage														
1 GD-AN	62,501		62,501			62,501	62,501		42,782	42,782		19,719	19,719	
GD-OR	10,676			10,676										
Total Gas Underground Storage	73,177		62,501	10,676		62,501	62,501		42,782	42,782		19,719	19,719	
Gas Distribution														
6 GD-AN	4,786		4,786			4,786	4,786		3,274	3,274		1,512	1,512	
GD-ID	584,309		584,309			584,309	584,309				584,309		584,309	
GD-WA	1,368,972		1,368,972			1,368,972	1,368,972	1,368,972		1,368,972				
GD-OR	884,686			884,686										
Total Gas Distribution	2,842,753		1,958,067	884,686		1,953,281	4,786	1,958,067	1,368,972	3,274	1,372,246	584,309	1,512	585,821
General Plant														
ED-AN	237,628	237,628												
ED-ID	43,638	43,638												
ED-WA	113,031	113,031												
7,4 CD-AA	1,821,858	1,287,963	368,525	165,370		368,525	368,525		264,402	264,402		104,123	104,123	
9,4 CD-AN	58,739	45,627	13,112			13,112	13,112		9,407	9,407		3,705	3,705	
9 CD-ID	39,915	31,005	8,910			8,910	8,910				8,910		8,910	
9 CD-WA	186,902	145,182	41,720			41,720	41,720	41,720		41,720				
8,4 GD-AA	29,496		20,274	9,222		20,274	20,274		14,546	14,546		5,728	5,728	
4 GD-AN	2,648		2,648			2,648	2,648		1,900	1,900		748	748	
GD-ID	3,435		3,435			3,435	3,435				3,435		3,435	
GD-WA	91,406		91,406			91,406	91,406	91,406		91,406				
GD-OR	17,826			17,826										
Total General Plant	2,646,522	1,904,074	550,030	192,418		145,471	404,559	550,030	133,126	290,255	423,381	12,345	114,304	126,649
Total Depreciation Expense	16,078,256	12,419,878	2,570,598	1,087,780		2,098,752	471,846	2,570,598	1,502,098	336,311	1,838,409	596,654	135,535	732,189

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		70.695%	20.228%	9.077%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor		0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	71.746%	28.254%
9 Elec/Gas North 4-Factor		77.679%	22.321%	0.000%	6 Actual Therms Purchased	68.400%	31.600%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended December 31, 2022	
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	76,534	76,534												
Misc Intangible Plt (303000) ED-AN	21,632	21,632												
Total Production/Transmission	98,166	98,166												
Distribution														
Franchises (302000) ED-WA	9,043	9,043												
Misc Intangible Plt (303000) ED-WA	489	489												
Total Distribution	9,532	9,532												
General Plant - 303000														
7,4 CD-AA	34,570	24,439	6,993	3,138		6,993	6,993		5,017	5,017		1,976	1,976	
9,4 CD-AN	811	630	181			181	181		130	130		51	51	
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	672			672										
Total General Plant - 303000	39,358	25,069	10,479	3,810	3,305	7,174	10,479	2,072	5,147	7,219	1,233	2,027	3,260	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	3,662,614	2,589,285	740,873	332,456		740,873	740,873		531,547	531,547		209,326	209,326	
9,4 CD-AN	10,008	7,774	2,234			2,234	2,234		1,603	1,603		631	631	
9,4 CD-ID	0	0	0		0		0				0		0	
9,4 CD-WA	309,833	240,672	69,161		69,161		69,161	69,161		69,161			0	
ED-AN	548,991	548,991												
ED-ID	0	0												
ED-WA	96,953	96,953												
8,4 GD-AA	7,043		4,841	2,202		4,841	4,841		3,473	3,473		1,368	1,368	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	4,819			4,819										
Total Miscellaneous IT Intangible Plant - 3031XX	4,640,261	3,483,675	817,109	339,477	69,161	747,948	817,109	69,161	536,623	605,784	0	211,325	211,325	
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	4,822,520	3,651,645	827,588	343,287	72,466	755,122	827,588	71,233	541,770	613,003	1,233	213,352	214,585	

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Rat	71.746%	28.254%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended December 31, 2022	
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)	(77,816,942)	(77,816,942)												
Steam (ED-ID)	(95,590,914)	(95,590,914)												
Steam (ED-WA)	(185,570,317)	(185,570,317)												
Hydro (ED-AN)	(188,329,235)	(188,329,235)												
Other (ED-AN)	(169,106,373)	(169,106,373)												
Total Electric Production	(716,413,781)	(716,413,781)												
Electric Transmission														
ED-AN	(241,518,390)	(241,518,390)												
ED-ID	(10,587,291)	(10,587,291)												
ED-WA	(16,700,937)	(16,700,937)												
Total Electric Transmission	(268,806,618)	(268,806,618)												
Electric Distribution														
ED-AN	(492,033)	(492,033)												
ED-ID	(277,062,935)	(277,062,935)												
ED-WA	(456,679,102)	(456,679,102)												
Total Electric Distribution	(734,234,070)	(734,234,070)												
Gas Underground Storage														
1 GD-AN	(19,177,895)		(19,177,895)			(19,177,895)	(19,177,895)		(13,127,269)	(13,127,269)		(6,050,626)	(6,050,626)	
GD-OR	(1,637,972)			(1,637,972)										
Total Gas Underground Storage	(20,815,867)		(19,177,895)	(1,637,972)		(19,177,895)	(19,177,895)		(13,127,269)	(13,127,269)		(6,050,626)	(6,050,626)	
Gas Distribution														
6 GD-AN	(2,021,110)		(2,021,110)			(2,021,110)	(2,021,110)		(1,382,439)	(1,382,439)		(638,671)	(638,671)	
GD-ID	(101,353,874)		(101,353,874)			(101,353,874)	(101,353,874)				(101,353,874)		(101,353,874)	
GD-WA	(186,240,119)		(186,240,119)			(186,240,119)	(186,240,119)	(186,240,119)		(186,240,119)				
GD-OR	(139,984,875)			(139,984,875)										
Total Gas Distribution	(429,599,978)		(289,615,103)	(139,984,875)		(287,593,993)	(2,021,110)	(289,615,103)	(186,240,119)	(1,382,439)	(187,622,558)	(101,353,874)	(638,671)	(101,992,545)
General Plant														
ED-AN	(37,872,956)	(37,872,956)												
ED-ID	(13,709,858)	(13,709,858)												
ED-WA	(26,235,251)	(26,235,251)												
7.4 CD-AA	(100,645,732)	(71,151,500)	(20,358,619)	(9,135,613)		(20,358,619)	(20,358,619)		(14,606,495)	(14,606,495)		(5,752,124)	(5,752,124)	
9.4 CD-AN	(8,636,866)	(6,708,945)	(1,927,921)			(1,927,921)	(1,927,921)		(1,383,206)	(1,383,206)		(544,715)	(544,715)	
9 CD-ID	(7,465,546)	(5,799,087)	(1,666,459)			(1,666,459)	(1,666,459)				(1,666,459)		(1,666,459)	
9 CD-WA	(11,521,356)	(8,949,559)	(2,571,797)			(2,571,797)	(2,571,797)	(2,571,797)		(2,571,797)				
8.4 GD-AA	(2,456,006)		(1,688,160)	(767,846)		(1,688,160)	(1,688,160)		(1,211,187)	(1,211,187)		(476,973)	(476,973)	
4 GD-AN	(3,991,608)		(3,991,608)			(3,991,608)	(3,991,608)		(2,863,819)	(2,863,819)		(1,127,789)	(1,127,789)	
GD-ID	(2,491,479)		(2,491,479)			(2,491,479)	(2,491,479)				(2,491,479)		(2,491,479)	
GD-WA	(12,658,719)		(12,658,719)			(12,658,719)	(12,658,719)	(12,658,719)		(12,658,719)				
GD-OR	(5,717,220)			(5,717,220)										
Total General Plant	(233,402,597)	(170,427,156)	(47,354,762)	(15,620,679)		(19,388,454)	(27,966,308)	(47,354,762)	(15,230,516)	(20,064,707)	(35,295,223)	(4,157,938)	(7,901,601)	(12,059,539)
Total Accumulated Depreciation	(2,403,272,911)	(1,889,881,625)	(356,147,760)	(157,243,526)		(306,982,447)	(49,165,313)	(356,147,760)	(201,470,635)	(34,574,415)	(236,045,050)	(105,511,812)	(14,590,898)	(120,102,710)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		70.695%	20.228%	9.077%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor		0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	71.746%	28.254%
9 Elec/Gas North 4-Factor		77.679%	22.321%	0.000%	6 Actual Therms Purchased	68.400%	31.600%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended December 31, 2022
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	(15,613,487)	(15,613,487)											
Misc Intangible Plt (303000)	ED-AN	(2,808,399)	(2,808,399)											
Total Production/Transmission		(18,421,886)	(18,421,886)											
Distribution														
Franchises (302000)	ED-WA	(388,905)	(388,905)											
Misc Intangible Plt (303000)	ED-WA	(65,893)	(65,893)											
Total Distribution		(454,798)	(454,798)											
General Plant - 303000														
7,4	CD-AA	(5,018,506)	(3,547,832)	(1,015,144)	(455,530)		(1,015,144)	(1,015,144)		(728,325)	(728,325)		(286,819)	(286,819)
9,4	CD-AN	(145,008)	(112,640)	(32,368)			(32,368)	(32,368)		(23,223)	(23,223)		(9,145)	(9,145)
	GD-ID	(159,433)		(159,433)			(159,433)	(159,433)				(159,433)		(159,433)
	GD-WA	(314,565)		(314,565)			(314,565)	(314,565)	(314,565)		(314,565)			
	GD-OR	(128,665)			(128,665)									
Total General Plant - 303000		(5,766,177)	(3,660,472)	(1,521,510)	(584,195)	(473,998)	(1,047,512)	(1,521,510)	(314,565)	(751,548)	(1,066,113)	(159,433)	(295,964)	(455,397)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(145,060,674)	(102,550,644)	(29,342,874)	(13,167,156)		(29,342,874)	(29,342,874)		(21,052,338)	(21,052,338)		(8,290,536)	(8,290,536)
9,4	CD-AN	(388,258)	(301,591)	(86,667)			(86,667)	(86,667)		(62,180)	(62,180)		(24,487)	(24,487)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(15,388,621)	(11,953,573)	(3,435,048)		(3,435,048)	(3,435,048)	(3,435,048)	(3,435,048)		(3,435,048)		0	0
	ED-AN	(11,836,014)	(11,836,014)											
	ED-ID	0	0											
	ED-WA	(2,031,870)	(2,031,870)											
8,4	GD-AA	(243,342)		(167,264)	(76,078)		(167,264)	(167,264)		(120,005)	(120,005)		(47,259)	(47,259)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(13,101)			(13,101)									
Total Miscellaneous IT Intangible Plant - 30311		(174,961,880)	(128,673,692)	(33,031,853)	(13,256,335)	(3,435,048)	(29,596,805)	(33,031,853)	(3,435,048)	(21,234,523)	(24,669,571)	0	(8,362,282)	(8,362,282)
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	(1,142,204)	(1,142,204)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,142,204)	(1,142,204)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(200,746,945)	(152,353,052)	(34,553,363)	(13,840,530)	(3,909,046)	(30,644,317)	(34,553,363)	(3,749,613)	(21,986,071)	(25,735,684)	(159,433)	(8,658,246)	(8,817,679)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	71.746%	28.254%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%			

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	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	0	0	
99		GD-OR / AS	845,517	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	
7		CD-AA	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	
9		CD-WA / ID / AN	2,153,974	683,345	339,627	650,192	1,673,164	196,370	97,597	186,843	480,810	0	0	
		TOTAL ACCOUNT	18,876,782	805,565	701,906	9,478,632	10,986,103	3,267,387	97,597	2,598,144	5,963,128	845,517	1,082,034	1,927,551
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	20,660,388	8,409,038	3,107,280	9,144,070	20,660,388	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	
99		GD-OR / AS	4,283,635	0	0	0	0	0	0	0	4,283,635	0	4,283,635	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	130,685,917	0	0	92,388,409	92,388,409	0	0	26,435,147	26,435,147	0	11,862,361	
9		CD-WA / ID / AN	30,906,019	9,464,548	6,166,178	8,376,451	24,007,177	2,719,787	1,771,949	2,407,106	6,898,842	0	0	
		TOTAL ACCOUNT	211,586,559	17,873,586	9,273,458	109,908,930	137,055,974	27,770,387	1,771,949	28,842,253	58,384,589	4,283,635	11,862,361	16,145,996
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,108,341	1,040,881	7,798	2,059,662	3,108,341	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	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	170,667	0	0	0	0	0	0	117,310	117,310	0	53,357	
7		CD-AA	70,731,763	0	0	50,003,820	50,003,820	0	0	14,307,621	14,307,621	0	6,420,322	
9		CD-WA / ID / AN	5,761,596	4,218,592	7,675	249,225	4,475,492	1,212,279	2,206	71,619	1,286,104	0	0	
		TOTAL ACCOUNT	80,017,599	5,259,473	15,473	52,312,707	57,587,653	1,445,402	2,206	14,496,550	15,944,158	12,109	6,473,679	6,485,788
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	59,278,828	25,812,575	12,217,499	21,248,754	59,278,828	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,272,954	0	0	0	0	10,012,138	3,556,532	2,704,284	16,272,954	0	0	
99		GD-OR / AS	4,840,842	0	0	0	0	0	0	0	4,840,842	0	4,840,842	
8		GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	
7		CD-AA	7,548,643	0	0	5,336,513	5,336,513	0	0	1,526,940	1,526,940	0	685,190	
9		CD-WA / ID / AN	7,086,748	1,552,855	830,090	3,121,900	5,504,845	446,237	238,539	897,127	1,581,903	0	0	
		TOTAL ACCOUNT	95,125,203	27,365,430	13,047,589	29,707,167	70,120,186	10,458,375	3,795,071	5,195,154	19,448,600	4,840,842	715,575	5,556,417

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	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	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,553,192	406,805	197,421	3,709,382	4,313,608	116,902	56,732	1,065,950	1,239,584	0	0	0	
		TOTAL ACCOUNT	6,281,643	465,671	197,421	4,132,152	4,795,244	339,255	56,732	1,068,483	1,464,470	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,064,688	1,401,970	477,390	6,185,328	8,064,688	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,643,606	0	0	0	0	2,705,728	436,942	500,936	3,643,606	0	0	0	
99		GD-OR / AS	1,064,452	0	0	0	0	0	0	0	0	1,064,452	0	1,064,452	
8		GD-AA	5,759,816	0	0	0	0	0	0	3,959,067	3,959,067	0	1,800,749	1,800,749	
7		CD-AA	15,752,191	0	0	11,136,012	11,136,012	0	0	3,186,353	3,186,353	0	1,429,826	1,429,826	
9		CD-WA / ID / AN	2,026,608	20,210	753,273	800,745	1,574,228	5,808	216,465	230,107	452,380	0	0	0	
		TOTAL ACCOUNT	36,311,361	1,422,180	1,230,663	18,122,085	20,774,928	2,711,536	653,407	7,876,463	11,241,406	1,064,452	3,230,575	4,295,027	
	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	3,228,951	400,088	15,791	2,813,072	3,228,951	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	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,171,101	400,088	15,791	3,866,336	4,282,215	106,253	0	556,115	662,368	18,586	207,932	226,518	

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	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	28,073,570	13,121,313	8,291,584	6,660,673	28,073,570	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,105,582	0	0	0	0	2,508,958	776,035	820,589	4,105,582	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	34,213,175	13,373,055	8,684,032	7,525,518	29,582,605	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	45,802,247	13,093,344	6,573,917	26,134,986	45,802,247	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	898,357	0	0	0	0	601,790	290,445	6,122	898,357	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	167,233	167,233	0	76,065	76,065	
7		CD-AA	94,823,961	0	0	67,035,799	67,035,799	0	0	19,180,991	19,180,991	0	8,607,171	8,607,171	
9		CD-WA / ID / AN	19,301,247	10,131,546	2,881,344	1,979,932	14,992,822	2,911,460	828,000	568,965	4,308,425	0	0	0	
		TOTAL ACCOUNT	161,823,736	23,224,890	9,455,261	95,150,717	127,830,868	3,513,250	1,118,445	19,923,311	24,555,006	754,626	8,683,236	9,437,862	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	280,702	0	6,846	273,856	280,702	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	611	611	0	278	278	
7		CD-AA	841,486	0	0	594,888	594,888	0	0	170,216	170,216	0	76,382	76,382	
9		CD-WA / ID / AN	17,295	0	6,659	6,775	13,434	0	1,914	1,947	3,861	0	0	0	
		TOTAL ACCOUNT	1,149,464	0	13,505	875,519	889,024	0	1,914	172,774	174,688	9,092	76,660	85,752	
		TOTAL GENERAL PLANT	650,673,410	90,189,938	42,635,099	331,196,550	464,021,587	52,193,145	8,386,132	81,797,902	142,377,179	11,893,485	32,381,159	44,274,644	

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.695%	20.228%	9.077%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.736%	31.264%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.679%	22.321%	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 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,987,594	319,716	0	11,667,878	11,987,594	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	425,951	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,624,207	319,716	0	16,217,609	16,537,325	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	25,180,468	4,009,846	0	21,170,622	25,180,468	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	287,808	0	0	0	0	0	0	0	0	287,808	287,808	
8		GD-AA	427,996	0	0	0	0	0	0	294,187	294,187	0	133,809	
7		CD-AA	127,502,985	0	0	90,138,235	90,138,235	0	0	25,791,304	25,791,304	0	11,573,446	
9		CD-WA / ID / AN	790,441	148,093	0	465,906	613,999	42,557	0	133,885	176,442	0	0	
		TOTAL ACCOUNT	154,189,698	4,157,939	0	111,774,763	115,932,702	42,557	0	26,219,376	26,261,933	287,808	11,707,255	11,995,063
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,330,148	0	0	3,330,148	3,330,148	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	17,964,967	0	0	12,700,333	12,700,333	0	0	3,633,954	3,633,954	0	1,630,680	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	21,295,115	0	0	16,030,481	16,030,481	0	0	3,633,954	3,633,954	0	1,630,680	1,630,680
	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	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-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
	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	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	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	58,850	58,850	0	0	16,839	16,839	0	7,556	7,556
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	20,446,202	16,214,764	0	58,850	16,273,614	4,148,193	0	16,839	4,165,032	0	7,556	7,556
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	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	13,130,462	0	0	9,282,580	9,282,580	0	0	2,656,030	2,656,030	0	1,191,852	1,191,852
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	13,228,906	0	0	9,381,024	9,381,024	0	0	2,656,030	2,656,030	0	1,191,852	1,191,852
	TOTAL		364,950,806	20,692,419	0	251,308,506	272,000,925	5,213,344	771,517	59,589,238	65,574,099	713,759	26,662,023	27,375,782

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.695%	20.228%	9.077%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.736%	31.264%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.679%	22.321%	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 December 31, 2022 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	(73,505,113)	(51,964,440)	(14,868,614)	(6,672,059)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(816,926)	(634,572)	(182,354)	0
7	282919 CD-AA	(5,193,767)	(3,671,734)	(1,050,595)	(471,438)
7	283750 CD-AA	230,430	162,903	46,611	20,916
	Total	(79,285,376)	(56,107,843)	(16,054,952)	(7,122,581)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.695%	20.228%	9.077%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.736%	31.264%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.679%	22.321%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

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 *****				***** 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	6,018,561	6,018,561	0	0	0	0	6,018,561
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	837	837	0	0	0	0	837
7/4	154550 Supply Chain Average Cost Variance	0	0	(153)	(153)	0	0	0	0	(153)
7/4	154560 Supply Chain Invoice Price Variance	0	0	20	20	0	0	0	0	20
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	134,444,094	62,921,615	0	197,365,709	116,773,530	53,567,926	17,670,564	9,353,689	0
TOTAL		134,444,094	62,921,615	6,019,265	203,384,974	116,773,530	53,567,926	17,670,564	9,353,689	6,019,265

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.695%	20.228%	9.077%	33.057%	28.254%	100.000%
99	Not Allocated						