

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	47,349,487	32,969,392	14,380,095
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>47,349,487</u>	<u>32,969,392</u>	<u>14,380,095</u>
G-APL	Gas Net Adjusted Rate Base	<u>758,263,493</u>	<u>542,629,973</u>	<u>215,633,520</u>
	RATE OF RETURN	<u>6.244%</u>	<u>6.076%</u>	<u>6.669%</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 Twelve Months Ended December 31, 2022
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	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	01-01-2022 thru 12-31-2022	14,151,924 100.000%	10,177,101 71.913%	3,974,823 28.087%
	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	01-01-2022 thru 12-31-2022	320,705,333 100.000%	214,962,725 67.028%	105,742,608 32.972%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2022
Ending Balance Basis

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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 Twelve Months Ended December 31, 2022
Ending Balance Basis

Report ID:
G-ALL-12E

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 Twelve Months Ended December 31, 2022

Ending Balance Basis

Report ID:
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AVISTA UTILITIES

		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
Input	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 309,336,642 100.000%	Washington 207,305,518 67.016%	Idaho 102,031,124 32.984%	
11	Book Depreciation Percent	01-01-2022 thru 12-31-2022	29,844,261 100.000%	21,247,386 71.194%	8,596,875 28.806%	
12	Net Gas Plant (before ADFIT) Percent	12-01-2022 thru 12-31-2022	822,984,462 100.000%	586,215,531 71.230%	236,768,931 28.770%	
13	G-PLT Net Gas General Plant Percent	12-01-2022 thru 12-31-2022	95,452,207 100.000%	75,866,457 79.481%	19,585,750 20.519%	
14	Net Allocated Schedule M's Percent	01-01-2022 thru 12-31-2022	-37,407,534 100.000%	-26,597,168 71.101%	-10,810,366 28.899%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	201,590,522	0	201,590,522	141,198,174	0	141,198,174	60,392,348	0	60,392,348
99 4812XX	Commercial - Firm & Interruptible	97,595,506	0	97,595,506	70,007,642	0	70,007,642	27,587,864	0	27,587,864
99 4813XX	Industrial-Firm	3,634,902	0	3,634,902	2,162,420	0	2,162,420	1,472,482	0	1,472,482
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	484,318	0	484,318	445,016	0	445,016	39,302	0	39,302
99 499XXX	Unbilled Revenue	3,533,133	0	3,533,133	2,821,150	0	2,821,150	711,983	0	711,983
	TOTAL SALES TO ULTIMATE CUSTOMERS	306,838,381	0	306,838,381	216,634,402	0	216,634,402	90,203,979	0	90,203,979
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	89,884,034	0	89,884,034	59,833,620	0	59,833,620	30,050,414	0	30,050,414
4 488000	Miscellaneous Service Revenues	7,438	0	7,438	2,610	0	2,610	4,828	0	4,828
99 4893XX	Transportation Revenues	5,809,090	0	5,809,090	5,264,975	0	5,264,975	544,115	0	544,115
99 493000	Rent from Gas Property	(209)	0	(209)	(209)	0	(209)	0	0	0
4 495XXX	Other Gas Revenues	4,661,880	605,029	5,266,909	1,497,341	434,084	1,931,425	3,164,539	170,945	3,335,484
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	100,362,233	605,029	100,967,262	66,598,337	434,084	67,032,421	33,763,896	170,945	33,934,841
	TOTAL GAS REVENUES	407,200,614	605,029	407,805,643	283,232,739	434,084	283,666,823	123,967,875	170,945	124,138,820
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	235,221,920	0	235,221,920	155,347,797	0	155,347,797	79,874,123	0	79,874,123
99 808XXX	Net Natural Gas Storage Transactions	(8,371,529)	0	(8,371,529)	(5,211,062)	0	(5,211,062)	(3,160,467)	0	(3,160,467)
99 811000	Gas Used for Products Extraction	(792,157)	0	(792,157)	(525,490)	0	(525,490)	(266,667)	0	(266,667)
10 813000	Other Gas Expenses	108,191	956,213	1,064,404	108,191	640,816	749,007	0	315,397	315,397
99 813010	Gas Technology Institute (GTI) Expenses	132,323	0	132,323	91,511	0	91,511	40,812	0	40,812
	TOTAL PRODUCTION EXPENSES	226,298,748	956,213	227,254,961	149,810,947	640,816	150,451,763	76,487,801	315,397	76,803,198
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	(3)	(3)	0	(2)	(2)	0	(1)	(1)
1 824000	Other Expenses	0	841,198	841,198	0	575,800	575,800	0	265,398	265,398
1 837000	Other Equipment	0	2,036,480	2,036,480	0	1,393,971	1,393,971	0	642,509	642,509
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,877,675	2,877,675	0	1,969,769	1,969,769	0	907,906	907,906
G-DEPX	Depreciation Expense-Underground Storage	0	728,115	728,115	0	498,395	498,395	0	229,720	229,720
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	308,739	308,739	0	211,332	211,332	0	97,407	97,407
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,036,854	1,036,854	0	709,727	709,727	0	327,127	327,127
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,914,529	3,914,529	0	2,679,496	2,679,496	0	1,235,033	1,235,033

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	864,975	1,701,632	2,566,607	697,425	1,223,695	1,921,120	167,550	477,937	645,487
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,721,219	938,071	4,659,290	2,563,989	674,595	3,238,584	1,157,230	263,476	1,420,706
3	875000	Measuring & Reg Sta Exp-General	165,538	0	165,538	100,420	0	100,420	65,118	0	65,118
3	876000	Measuring & Reg Sta Exp-Industrial	5,550	0	5,550	5,015	0	5,015	535	0	535
3	877000	Measuring & Reg Sta Exp-City Gate	68,206	0	68,206	35,898	0	35,898	32,308	0	32,308
3	878000	Meter & House Regulator Expenses	712,937	79	713,016	456,821	57	456,878	256,116	22	256,138
3	879000	Customer Installation Expenses	1,814,870	95,460	1,910,330	1,154,263	68,648	1,222,911	660,607	26,812	687,419
3	880000	Other Expenses	1,865,422	532,831	2,398,253	1,549,701	383,175	1,932,876	315,721	149,656	465,377
3	881000	Rents	32	(7,153)	(7,121)	32	(5,144)	(5,112)	0	(2,009)	(2,009)
	MAINTENANCE										
3	885000	Supervision & Engineering	24,958	1,500	26,458	17,804	1,079	18,883	7,154	421	7,575
3	887000	Mains	1,242,675	0	1,242,675	950,388	0	950,388	292,287	0	292,287
3	889000	Measuring & Reg Sta Exp-General	268,346	27,484	295,830	217,677	19,765	237,442	50,669	7,719	58,388
3	890000	Measuring & Reg Sta Exp-Industrial	21,479	1,961	23,440	13,344	1,410	14,754	8,135	551	8,686
3	891000	Measuring & Reg Sta Exp-City Gate	173,240	8,623	181,863	91,950	6,201	98,151	81,290	2,422	83,712
3	892000	Services	1,676,165	0	1,676,165	1,308,938	0	1,308,938	367,227	0	367,227
3	893000	Meters & House Regulators	1,525,573	720,896	2,246,469	1,013,436	518,418	1,531,854	512,137	202,478	714,615
3	894000	Other Equipment	738	207,560	208,298	0	149,263	149,263	738	58,297	59,035
	TOTAL DISTRIBUTION OPERATING EXP		14,151,923	4,228,944	18,380,867	10,177,101	3,041,162	13,218,263	3,974,822	1,187,782	5,162,604
G-DEPX		Depreciation Expense-Distribution	22,591,070	57,431	22,648,501	15,725,850	38,495	15,764,345	6,865,220	18,936	6,884,156
G-OTX		Taxes Other Than FIT	22,218,504	0	22,218,504	19,380,598	0	19,380,598	2,837,906	0	2,837,906
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		44,809,574	57,431	44,867,005	35,106,448	38,495	35,144,943	9,703,126	18,936	9,722,062
	TOTAL DISTRIBUTION EXPENSES		58,961,497	4,286,375	63,247,872	45,283,549	3,079,657	48,363,206	13,677,948	1,206,718	14,884,666

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	85,923	85,923	0	56,240	56,240	0	29,683	29,683
2	902000	Meter Reading Expenses	388,810	104,148	492,958	287,826	68,169	355,995	100,984	35,979	136,963
2	903XXX	Customer Records & Collection Expenses	533,879	4,724,139	5,258,018	267,538	3,092,138	3,359,676	266,341	1,632,001	1,898,342
2	904000	Uncollectible Accounts	113,379	1	113,380	(90,143)	1	(90,142)	203,522	0	203,522
2	905000	Misc Customer Accounts	0	170,486	170,486	0	111,590	111,590	0	58,896	58,896
		TOTAL CUSTOMER ACCOUNTS EXPENSES	1,036,068	5,084,697	6,120,765	465,221	3,328,138	3,793,359	570,847	1,756,559	2,327,406
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	14,352,357	96,078	14,448,435	11,830,717	62,887	11,893,604	2,521,640	33,191	2,554,831
2	909000	Advertising	97,456	443,634	541,090	69,673	290,376	360,049	27,783	153,258	181,041
2	910000	Misc Customer Service & Info Exp	0	81,954	81,954	0	53,642	53,642	0	28,312	28,312
		TOTAL CUSTOMER SERVICE & INFO EXP	14,449,813	621,666	15,071,479	11,900,390	406,905	12,307,295	2,549,423	214,761	2,764,184
		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	431	431	0	282	282	0	149	149
		TOTAL SALES EXPENSES	0	431	431	0	282	282	0	149	149
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	169,971	8,196,875	8,366,846	132,875	5,880,930	6,013,805	37,096	2,315,945	2,353,041
4	921000	Office Supplies & Expenses	51	1,194,698	1,194,749	39	857,148	857,187	12	337,550	337,562
4	922000	Admin. Expenses Transferred - Credit	0	(17,276)	(17,276)	0	(12,395)	(12,395)	0	(4,881)	(4,881)
4	923000	Outside Services Employed	211,316	3,589,417	3,800,733	137,413	2,575,263	2,712,676	73,903	1,014,154	1,088,057
4	924000	Property Insurance Premium	0	559,877	559,877	0	401,689	401,689	0	158,188	158,188
4	925XXX	Injuries and Damages	19,669	1,674,298	1,693,967	14,702	1,201,242	1,215,944	4,967	473,056	478,023
4	926XXX	Employee Pensions and Benefits	4,465,180	5,071,954	9,537,134	3,274,134	3,638,924	6,913,058	1,191,046	1,433,030	2,624,076
4	928000	Regulatory Commission Expenses	664,192	244,264	908,456	473,049	175,250	648,299	191,143	69,014	260,157
4	930000	Miscellaneous General Expenses	25,691	1,611,895	1,637,586	19,332	1,156,470	1,175,802	6,359	455,425	461,784
4	931000	Rents	0	125,684	125,684	0	90,173	90,173	0	35,511	35,511
4	935000	Maintenance of General Plant	857,436	3,247,469	4,104,905	749,877	2,329,929	3,079,806	107,559	917,540	1,025,099
		TOTAL ADMIN & GEN OPERATING EXP	6,413,506	25,499,155	31,912,661	4,801,421	18,294,623	23,096,044	1,612,085	7,204,532	8,816,617

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,734,285	4,733,359	6,467,644	1,588,650	3,395,996	4,984,646	145,635	1,337,363	1,482,998
G-AMTX	Amortization Expense - General Plant - 303000	39,657	86,085	125,742	24,862	61,762	86,624	14,795	24,323	39,118
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	828,942	8,836,787	9,665,729	828,942	6,340,041	7,168,983	0	2,496,746	2,496,746
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	2,134,643	0	2,134,643	2,134,643	0	2,134,643	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	938,767	0	938,767	938,767	0	938,767	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti:	357,405	0	357,405	357,405	0	357,405	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	57,847	230,817	288,664	46,137	164,411	210,548	11,710	66,406	78,116
99 407314	Regulatory Debit - FISERVE Amortization	329,909	0	329,909	171,575	0	171,575	158,334	0	158,334
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	32,048	0	32,048	30,324	0	30,324	1,724	0	1,724
99 407407	Reg. Credits-Amortization Depreciation Benefit	(645,770)	0	(645,770)	0	0	0	(645,770)	0	(645,770)
99 407419	Amortization AFUDC Equity Tax Credit	(696,580)	0	(696,580)	(353,442)	0	(353,442)	(343,138)	0	(343,138)
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407447	Regulatory Deferral - COVID-19	409,564	0	409,564	409,564	0	409,564	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	601,179	944,642	1,545,821	440,072	677,743	1,117,815	161,107	266,899	428,006
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	3,729,412	14,831,690	18,561,102	4,886,130	10,639,953	15,526,083	(1,156,718)	4,191,737	3,035,019
	TOTAL ADMIN & GENERAL EXPENSES	10,142,918	40,330,845	50,473,763	9,687,551	28,934,576	38,622,127	455,367	11,396,269	11,851,636
	TOTAL EXPENSES BEFORE FIT	310,889,044	55,194,756	366,083,800	217,147,658	39,069,870	256,217,528	93,741,386	16,124,886	109,866,272
	NET OPERATING INCOME (LOSS) BEFORE FIT			41,721,843			27,449,295			14,272,548
G-FIT	FEDERAL INCOME TAX			(3,563,488)			(2,851,995)			(711,493)
G-FIT	DEFERRED FEDERAL INCOME TAX			(2,064,156)			(2,668,102)			603,946
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			47,349,487			32,969,392			14,380,095

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%	71.913%	28.087%
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-495-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	220,996	526,750	747,746	220,996	377,922	598,918	0	148,828	148,828
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,729,094	0	3,729,094	1,895,906	0	1,895,906
4	495100	Entitlement Penalties	0	78,279	78,279	0	56,162	56,162	0	22,117	22,117
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	1,022,806	0	1,022,806	1,022,806	0	1,022,806	0	0	0
4	495328	Residential Decoupling Deferral	(670,625)	0	(670,625)	(983,916)	0	(983,916)	313,291	0	313,291
4	495329	Amortization Res Decoupling Deferral	(2,281,800)	0	(2,281,800)	(2,782,531)	0	(2,782,531)	500,731	0	500,731
4	495338	Non-Res Decoupling Deferred Rev	1,613,155	0	1,613,155	1,231,596	0	1,231,596	381,559	0	381,559
4	495339	Amortization Non-Res Decoupling	(867,653)	0	(867,653)	(940,704)	0	(940,704)	73,051	0	73,051
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	4,661,879	605,029	5,266,908	1,497,341	434,084	1,931,425	3,164,538	170,945	3,335,483

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-804-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	267,552,685	0	267,552,685	178,882,016	0	178,882,016	88,670,669	0	88,670,669
1	804001	Pipeline Demand Costs	20,968,341	0	20,968,341	14,325,082	0	14,325,082	6,643,259	0	6,643,259
1	804002	Transport Variable Charges	328,611	0	328,611	224,651	0	224,651	103,960	0	103,960
6	804010	Gas Costs - Fixed Hedge	(42,336)	0	(42,336)	(33,575)	0	(33,575)	(8,761)	0	(8,761)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	465,594	0	465,594	308,500	0	308,500	157,094	0	157,094
6	804018	Merchandise Processing Fee	147,495	0	147,495	97,372	0	97,372	50,123	0	50,123
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	(32,200,145)	0	(32,200,145)	(21,389,364)	0	(21,389,364)	(10,810,781)	0	(10,810,781)
6	804700	Gas Costs - Offsystem Bookout	1,615,581	0	1,615,581	1,069,588	0	1,069,588	545,993	0	545,993
6	804711	Gas Costs - Offsystem Bookout Offset	(1,615,581)	0	(1,615,581)	(1,069,588)	0	(1,069,588)	(545,993)	0	(545,993)
6	804730	Gas Costs - Intracompany LDC Gas	6,182,964	0	6,182,964	4,106,967	0	4,106,967	2,075,997	0	2,075,997
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	14,190,568	0	14,190,568	9,044,911	0	9,044,911	5,145,657	0	5,145,657
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(42,371,857)	0	(42,371,857)	(30,218,763)	0	(30,218,763)	(12,153,094)	0	(12,153,094)
		TOTAL PURCHASED GAS COSTS	235,221,920	0	235,221,920	155,347,797	0	155,347,797	79,874,123	0	79,874,123

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	67.028%	32.972%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	124,934	96,078	221,012	74,794	62,887	137,681	50,140	33,191	83,331
99	908600	Public Purpose Tariff Rider Expense Offset	13,348,423	0	13,348,423	11,140,718	0	11,140,718	2,207,705	0	2,207,705
99	908610	Limited Income Tax Refund Program	127,185	0	127,185	127,185	0	127,185	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	751,815	0	751,815	488,020	0	488,020	263,795	0	263,795
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			14,352,357	96,078	14,448,435	11,830,717	62,887	11,893,604	2,521,640	33,191	2,554,831

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-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended December 31, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	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	758,263,493	542,629,973	215,633,520
	Interest Deduction for FIT Calculation	19,375,789	13,864,196	5,511,593
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	407,805,643	283,666,823	124,138,820
G-OPS	Operating & Maintenance Expense	301,618,839	204,836,775	96,782,064
G-OPS	Book Deprec/Amort and Reg Amortizations	40,391,897	30,671,008	9,720,889
G-OTX	Taxes Other than FIT	24,073,064	20,709,745	3,363,319
	Net Operating Income Before FIT	41,721,843	27,449,295	14,272,548
G-INT	Less: Interest Expense	19,375,789	13,864,196	5,511,593
G-OTX	Less: Idaho ITC Deferral & Amortization	18	0	18
G-SCM	Schedule M Adjustments	(39,315,060)	(27,166,026)	(12,149,034)
	Taxable Net Operating Income	(16,968,988)	(13,580,927)	(3,388,061)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(3,563,488)	(2,851,995)	(711,493)
G-DTE	Deferred FIT	6,285,468	4,597,614	1,687,854
G-DTE	Customer Tax Credit Amortization	(8,349,624)	(7,265,716)	(1,083,908)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(5,627,644)	(5,520,097)	(107,547)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	25,193,954	14,441,777	39,635,731	18,168,304	10,334,689	28,502,993	7,025,650	4,107,088	11,132,738
12	997001	Contributions In Aid of Construction	0	1,831,645	1,831,645	0	1,304,681	1,304,681	0	526,964	526,964
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	370,868	370,868	0	264,169	264,169	0	106,699	106,699
99	997010	Deferred Gas Credit and Refunds	(28,181,289)	0	(28,181,289)	(21,173,852)	0	(21,173,852)	(7,007,437)	0	(7,007,437)
12	997016	Redemption Expense Amortization	0	45,290	45,290	0	32,260	32,260	0	13,030	13,030
99	997018	DSM Tariff Rider	290,889	0	290,889	47,677	0	47,677	243,212	0	243,212
12	997020	FAS87 Current Pension Accrual	0	(254,191)	(254,191)	0	(181,060)	(181,060)	0	(73,131)	(73,131)
12	997027	Customer Uncollectibles	132,136	(925,677)	(793,541)	(103,182)	(659,360)	(762,542)	235,318	(266,317)	(30,999)
99	997031	Decoupling Mechanism	1,184,116	0	1,184,116	2,452,749	0	2,452,749	(1,268,633)	0	(1,268,633)
12	997032	Interest Rate Swaps	0	(2,247,452)	(2,247,452)	0	(1,600,860)	(1,600,860)	0	(646,592)	(646,592)
12	997035	Leases	0	19,799	19,799	0	14,205	14,205	0	5,594	5,594
12	997048	AFUDC	0	(285,732)	(285,732)	0	(203,527)	(203,527)	0	(82,205)	(82,205)
12	997049	Tax Depreciation	0	(38,323,266)	(38,323,266)	0	(27,297,662)	(27,297,662)	0	(11,025,604)	(11,025,604)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	751,815	0	751,815	488,020	0	488,020	263,795	0	263,795
12	997080	Book Transportation Depreciation	0	7,493,618	7,493,618	0	5,337,704	5,337,704	0	2,155,914	2,155,914
12	997081	Deferred Compensation	0	(10,046)	(10,046)	0	(7,156)	(7,156)	0	(2,890)	(2,890)
4	997082	Meal Disallowances	0	59,085	59,085	0	42,391	42,391	0	16,694	16,694
12	997083	Paid Time Off	0	166,492	166,492	0	118,592	118,592	0	47,900	47,900
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	(5,953,158)	(5,953,158)	0	(4,240,434)	(4,240,434)	0	(1,712,724)	(1,712,724)
99	997105	WA Nat Gas Line Extension	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99	997107	MDM System	(2,810,915)	0	(2,810,915)	(2,810,915)	0	(2,810,915)	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	329,909	160,139	490,048	171,575	114,067	285,642	158,334	46,072	204,406
12	997111	Capitalized Transportation	0	(45,750)	(45,750)	0	(32,588)	(32,588)	0	(13,162)	(13,162)
12	997114	AFUDC Debt CWIP	0	(457,758)	(457,758)	0	(326,061)	(326,061)	0	(131,697)	(131,697)
12	997115	AFUDC Equity DFIR Deferral	(696,580)	0	(696,580)	(353,442)	0	(353,442)	(343,138)	0	(343,138)
12	997118	Depreciation Study Deferral	(645,770)	0	(645,770)	0	0	0	(645,770)	0	(645,770)
12	997119	AFUDC Tax CPI	0	1,790,623	1,790,623	0	1,275,461	1,275,461	0	515,162	515,162
12	997120	Transportation Tax Disallowance	0	19,306	19,306	0	13,752	13,752	0	5,554	5,554
12	997125	COVID-19	409,564	0	409,564	409,564	0	409,564	0	0	0
12	997126	Prepaid Expenses	0	(191,927)	(191,927)	0	(136,710)	(136,710)	0	(55,217)	(55,217)
12	997127	CARES Act SS Deferral	0	(415,465)	(415,465)	0	(295,936)	(295,936)	0	(119,529)	(119,529)
12	997128	Meters Expensed	0	(6,995,752)	(6,995,752)	0	(4,983,074)	(4,983,074)	0	(2,012,678)	(2,012,678)
12	997129	Mixed Service Costs (IDD#5)	0	(7,700,000)	(7,700,000)	0	(5,484,710)	(5,484,710)	0	(2,215,290)	(2,215,290)
TOTAL SCHEDULE M ADJUSTMENTS			(1,907,528)	(37,407,532)	(39,315,060)	(568,859)	(26,597,167)	(27,166,026)	(1,338,669)	(10,810,365)	(12,149,034)

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%	67.028%	32.972%
G-ALL	11	Book Depreciation	100.000%	71.194%	28.806%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.230%	28.770%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	676,442	481,830	194,612
99	410100	Deferred Federal Income Tax Exp	6,830,980	4,885,334	1,945,646
		SUBTOTAL	7,507,422	5,367,164	2,140,258
12	411100	Deferred Federal Income Tax Expense - Allocated	(1,651,849)	(1,176,612)	(475,237)
99	411100	Deferred Federal Income Tax Exp	(1,509,522)	(950,530)	(558,992)
		SUBTOTAL	(3,161,371)	(2,127,142)	(1,034,229)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,939,417	1,357,592	581,825
		SUBTOTAL	1,939,417	1,357,592	581,825
		Total Deferred Federal Income Tax Expense	6,285,468	4,597,614	1,687,854
99	411193	Customer Tax Credit Amortization	(8,349,624)	(7,265,716)	(1,083,908)
		SUBTOTAL	(8,349,624)	(7,265,716)	(1,083,908)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.230%	28.770%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	308,739	308,739	0	211,332	211,332	0	97,407	97,407
		TOTAL UNDERGROUND STORAGE TAX	0	308,739	308,739	0	211,332	211,332	0	97,407	97,407
		DISTRIBUTION									
99	408110	State Excise Tax	8,295,586	0	8,295,586	8,295,586	0	8,295,586	0	0	0
99	408120	Municipal Occupation & License Tax	9,077,204	0	9,077,204	7,537,944	0	7,537,944	1,539,260	0	1,539,260
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	4,858,596	0	4,858,596	3,546,995	0	3,546,995	1,311,601	0	1,311,601
99	409100	State Income Tax	(12,900)	0	(12,900)	73	0	73	(12,973)	0	(12,973)
99	411410	State Income Tax-ITC Deferred	5,071	0	5,071	0	0	0	5,071	0	5,071
99	411420	State Income Tax-ITC Amortization	(5,053)	0	(5,053)	0	0	0	(5,053)	0	(5,053)
		TOTAL DISTRIBUTION TAX	22,218,504	0	22,218,504	19,380,598	0	19,380,598	2,837,906	0	2,837,906
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	601,179	944,642	1,545,821	440,072	677,743	1,117,815	161,107	266,899	428,006
		TOTAL A&G TAX	601,179	944,642	1,545,821	440,072	677,743	1,117,815	161,107	266,899	428,006
		TOTAL TAXES OTHER THAN FIT	22,819,683	1,253,381	24,073,064	19,820,670	889,075	20,709,745	2,999,013	364,306	3,363,319

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 Twelve Months Ended December 31, 2022
 Ending Balance Basis

Report ID:
G-PLT-12E

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)	4,196,099	58,811,024	63,007,123	4,196,099	42,194,557	46,390,656	0	16,616,467	16,616,467
TOTAL INTANGIBLE PLANT			5,990,210	60,113,027	66,103,237	5,218,693	43,128,692	48,347,385	771,517	16,984,335	17,755,852
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	2,861,712	2,861,712	0	1,958,842	1,958,842	0	902,870	902,870
1	352XXX	Wells	0	23,482,853	23,482,853	0	16,074,013	16,074,013	0	7,408,840	7,408,840
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	15,377,481	15,377,481	0	10,525,886	10,525,886	0	4,851,595	4,851,595
1	355000	Measuring & Regulating Equipment	0	1,986,082	1,986,082	0	1,359,473	1,359,473	0	626,609	626,609
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	2,999,955	2,999,955	0	2,053,469	2,053,469	0	946,486	946,486
TOTAL UNDERGROUND STORAGE PLANT			0	50,604,018	50,604,018	0	34,665,236	34,665,236	0	15,938,782	15,938,782
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	694,957	0	694,957	514,602	0	514,602	180,355	0	180,355
6	375000	Structures & Improvements	1,580,497	0	1,580,497	931,002	0	931,002	649,495	0	649,495
6	376000	Mains	474,375,942	2,518,937	476,894,879	322,757,411	1,688,393	324,445,804	151,618,531	830,544	152,449,075
6	378000	Measuring & Reg Station Equip-General	7,449,504	0	7,449,504	4,771,236	0	4,771,236	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	339,959,282	0	339,959,282	233,504,369	0	233,504,369	106,454,913	0	106,454,913
6	381XXX	Meters	117,614,407	0	117,614,407	85,338,071	0	85,338,071	32,276,336	0	32,276,336
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			952,636,534	2,518,937	955,155,471	652,826,483	1,688,393	654,514,876	299,810,051	830,544	300,640,595
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,364,984	2,636,452	6,001,436	3,267,387	1,891,549	5,158,936	97,597	744,903	842,500
4	390XXX	Structures & Improvements	29,575,128	28,883,578	58,458,706	27,772,048	20,722,812	48,494,860	1,803,080	8,160,766	9,963,846
4	391XXX	Office Furniture & Equipment	1,447,662	14,612,334	16,059,996	1,445,456	10,483,765	11,929,221	2,206	4,128,569	4,130,775
4	392XXX	Transportation Equipment	14,242,414	5,223,873	19,466,287	10,455,656	3,747,920	14,203,576	3,786,758	1,475,953	5,262,711
4	393000	Stores Equipment	402,955	1,076,819	1,479,774	346,223	772,575	1,118,798	56,732	304,244	360,976
4	394000	Tools, Shop & Garage Equipment	3,373,691	7,885,301	11,258,992	2,711,535	5,657,388	8,368,923	662,156	2,227,913	2,890,069
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	4,710,780	20,274,230	24,985,010	3,592,335	14,545,949	18,138,284	1,118,445	5,728,281	6,846,726
4	398000	Miscellaneous Equipment	1,914	173,158	175,072	0	124,234	124,234	1,914	48,924	50,838
TOTAL GENERAL PLANT			60,695,891	82,390,515	143,086,406	52,278,192	59,111,899	111,390,091	8,417,699	23,278,616	31,696,315

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

Report ID:
G-PLT-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,019,322,635	195,626,497	1,214,949,132	710,323,368	138,594,220	848,917,588	308,999,267	57,032,277	366,031,544
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,209,145)	(19,209,145)	0	(13,148,660)	(13,148,660)	0	(6,060,485)	(6,060,485)
G-ADEP		Distribution Plant	(288,496,562)	(2,023,502)	(290,520,064)	(186,893,781)	(1,356,313)	(188,250,094)	(101,602,781)	(667,189)	(102,269,970)
G-ADEP		General Plant	(19,479,321)	(28,154,878)	(47,634,199)	(15,323,635)	(20,199,999)	(35,523,634)	(4,155,686)	(7,954,879)	(12,110,565)
		TOTAL ACCUMULATED DEPRECIATION	(307,975,883)	(49,387,525)	(357,363,408)	(202,217,416)	(34,704,972)	(236,922,388)	(105,758,467)	(14,682,553)	(120,441,020)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(475,650)	(1,051,098)	(1,526,748)	(315,601)	(754,121)	(1,069,722)	(160,049)	(296,977)	(457,026)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,469,628)	(29,604,884)	(33,074,512)	(3,469,628)	(21,240,320)	(24,709,948)	0	(8,364,564)	(8,364,564)
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	(3,945,278)	(30,655,982)	(34,601,260)	(3,785,229)	(21,994,441)	(25,779,670)	(160,049)	(8,661,541)	(8,821,590)
		TOTAL ACCUMULATED DEPR/AMORT	(311,921,161)	(80,043,507)	(391,964,668)	(206,002,645)	(56,699,413)	(262,702,058)	(105,918,516)	(23,344,094)	(129,262,610)
		NET GAS UTILITY PLANT before DFIT	707,401,474	115,582,990	822,984,464	504,320,723	81,894,807	586,215,530	203,080,751	33,688,183	236,768,934
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,133,065)	(101,133,065)	0	(72,037,082)	(72,037,082)	0	(29,095,983)	(29,095,983)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,028,970)	(15,028,970)	0	(10,781,730)	(10,781,730)	0	(4,247,240)	(4,247,240)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(1,198,255)	(1,198,255)	0	(859,700)	(859,700)	0	(338,555)	(338,555)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	(1,454)	(1,454)	0	(1,043)	(1,043)	0	(411)	(411)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(270,705)	(270,705)	0	(192,823)	(192,823)	0	(77,882)	(77,882)
		TOTAL ACCUMULATED DFIT	0	(117,632,449)	(117,632,449)	0	(83,872,378)	(83,872,378)	0	(33,760,071)	(33,760,071)
		NET GAS UTILITY PLANT	707,401,474	(2,049,459)	705,352,015	504,320,723	(1,977,571)	502,343,152	203,080,751	(71,888)	203,008,863

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%	67.028%	32.972%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.230%	28.770%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	707,401,474	(2,049,459)	705,352,015	504,320,723	(1,977,571)	502,343,152	203,080,751	(71,888)	203,008,863
	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	1,432,804	2,077,179	3,509,983	928,243	1,490,293	2,418,536	504,561	586,886	1,091,447
4	182318 Accumulated Amortization - AFUDC	(285,919)	(803,150)	(1,089,069)	(210,203)	(576,231)	(786,434)	(75,716)	(226,919)	(302,635)
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	24,007,392	24,007,392	0	16,433,060	16,433,060	0	7,574,332	7,574,332
1	164115 Gas Inventory--Clay Basin	0	48,679	48,679	0	34,925	34,925	0	13,754	13,754
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,392,595	0	3,392,595	3,392,595	0	3,392,595	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	8,051,715	0	8,051,715	8,051,715	0	8,051,715	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(2,403,305)	0	(2,403,305)	(2,403,305)	0	(2,403,305)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(29,873,108)	0	(29,873,108)	(18,644,559)	0	(18,644,559)	(11,228,549)	0	(11,228,549)
99	190393 ADFIT-Customer Tax Credit	6,273,352	0	6,273,352	3,915,357	0	3,915,357	2,357,995	0	2,357,995
99	235199 Customer Deposits	(2,019)	0	(2,019)	(2,019)	0	(2,019)	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	4,328,385	0	4,328,385	4,328,385	0	4,328,385	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(908,961)	0	(908,961)	(908,961)	0	(908,961)	0	0	0
C-WKC	Working Capital	31,844,775	0	31,844,775	20,534,613	0	20,534,613	11,310,162	0	11,310,162
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	21,850,314	31,061,164	52,911,478	18,981,861	21,304,960	40,286,821	2,868,453	9,756,204	12,624,657
	NET RATE BASE	729,251,788	29,011,705	758,263,493	523,302,584	19,327,389	542,629,973	205,949,204	9,684,316	215,633,520

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-12E
For Twelve Months Ended December 31, 2022	
Ending Balance 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)	3,492,589	3,492,589												
Steam (ED-ID)	4,310,235	4,310,235												
Steam (ED-WA)	11,712,402	11,712,402												
Hydro (ED-AN)	15,890,416	15,890,416												
Other (ED-AN)	10,979,659	10,979,659												
Total Electric Production	46,385,301	46,385,301												
Electric Transmission														
ED-AN	18,959,213	18,959,213												
ED-ID	275,237	275,237												
ED-WA	519,302	519,302												
Total Electric Transmission	19,753,752	19,753,752												
Electric Distribution														
ED-AN	85,394	85,394												
ED-ID	19,443,088	19,443,088												
ED-WA	37,177,113	37,177,113												
Total Electric Distribution	56,705,595	56,705,595												
Gas Underground Storage														
1 GD-AN	728,115		728,115			728,115	728,115		498,395	498,395		229,720	229,720	
GD-OR	125,991			125,991										
Total Gas Underground Storage	854,106		728,115	125,991		728,115	728,115		498,395	498,395		229,720	229,720	
Gas Distribution														
6 GD-AN	57,431		57,431			57,431	57,431		38,495	38,495		18,936	18,936	
GD-ID	6,865,220		6,865,220			6,865,220	6,865,220				6,865,220		6,865,220	
GD-WA	15,725,850		15,725,850			15,725,850	15,725,850	15,725,850		15,725,850				
GD-OR	10,313,159			10,313,159										
Total Gas Distribution	32,961,660		22,648,501	10,313,159		22,591,070	22,648,501	15,725,850	38,495	15,764,345	6,865,220	18,936	6,884,156	
General Plant														
ED-AN	2,978,024	2,978,024												
ED-ID	512,375	512,375												
ED-WA	1,247,370	1,247,370												
7,4 CD-AA	21,251,288	15,023,598	4,298,711	1,928,979		4,298,711	4,298,711		3,084,153	3,084,153		1,214,558	1,214,558	
9,4 CD-AN	649,950	504,868	145,082			145,082	145,082		104,091	104,091		40,991	40,991	
9 CD-ID	476,118	369,839	106,279			106,279	106,279				106,279		106,279	
9 CD-WA	2,238,356	1,738,710	499,646			499,646	499,646	499,646		499,646				
8,4 GD-AA	375,348		257,999	117,349		257,999	257,999		185,104	185,104		72,895	72,895	
4 GD-AN	31,567		31,567			31,567	31,567		22,648	22,648		8,919	8,919	
GD-ID	39,356		39,356			39,356	39,356				39,356		39,356	
GD-WA	1,089,004		1,089,004			1,089,004	1,089,004	1,089,004		1,089,004				
GD-OR	209,634			209,634										
Total General Plant	31,098,390	22,374,784	6,467,644	2,255,962		1,734,285	4,733,359	6,467,644	1,588,650	3,395,996	4,984,646	145,635	1,337,363	1,482,998
Total Depreciation Expense	187,758,804	145,219,432	29,844,260	12,695,112		24,325,355	5,518,905	29,844,260	17,314,500	3,932,886	21,247,386	7,010,855	1,586,019	8,596,874

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	67.028%	32.972%

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

Report ID:
G-AMTX-12E

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	918,400	918,400											
Misc Intangible Plt (303000) ED-AN	259,322	259,322											
Total Production/Transmission	1,177,722	1,177,722											
Distribution													
Franchises (302000) ED-WA	108,214	108,214											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	114,080	114,080											
General Plant - 303000													
7,4 CD-AA	414,833	293,266	83,913	37,654		83,913	83,913		60,204	60,204		23,709	23,709
9,4 CD-AN	9,729	7,557	2,172			2,172	2,172		1,558	1,558		614	614
GD-ID	14,795		14,795		14,795		14,795				14,795		14,795
GD-WA	24,862		24,862		24,862		24,862	24,862		24,862			
GD-OR	8,065			8,065									
Total General Plant - 303000	472,284	300,823	125,742	45,719	39,657	86,085	125,742	24,862	61,762	86,624	14,795	24,323	39,118
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	43,253,671	30,578,183	8,749,352	3,926,136		8,749,352	8,749,352		6,277,310	6,277,310		2,472,042	2,472,042
9,4 CD-AN	120,097	93,289	26,808			26,808	26,808		19,234	19,234		7,574	7,574
9,4 CD-ID	0	0	0		0		0				0		0
9,4 CD-WA	3,713,566	2,884,624	828,942		828,942		828,942	828,942		828,942			0
ED-AN	6,094,340	6,094,340											
ED-ID	0	0											
ED-WA	996,013	996,013											
8,4 GD-AA	88,203		60,627	27,576		60,627	60,627		43,497	43,497		17,130	17,130
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	15,510			15,510									
Total Miscellaneous IT Intangible Plant - 3031XX	54,281,400	40,646,449	9,665,729	3,969,222	828,942	8,836,787	9,665,729	828,942	6,340,041	7,168,983	0	2,496,746	2,496,746
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	422,431	422,431											
GD-OR	0			0									
Total General Plant- 390200, 396200	422,431	422,431	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	56,467,917	42,661,505	9,791,471	4,014,941	868,599	8,922,872	9,791,471	853,804	6,401,803	7,255,607	14,795	2,521,069	2,535,864

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-12E
For Twelve Months Ended December 31, 2022	
Ending Balance 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)	(77,991,292)	(77,991,292)												
Steam (ED-ID)	(95,772,661)	(95,772,661)												
Steam (ED-WA)	(186,049,590)	(186,049,590)												
Hydro (ED-AN)	(188,971,877)	(188,971,877)												
Other (ED-AN)	(169,564,210)	(169,564,210)												
Total Electric Production	(718,349,630)	(718,349,630)												
Electric Transmission														
ED-AN	(242,168,968)	(242,168,968)												
ED-ID	(10,598,790)	(10,598,790)												
ED-WA	(16,722,633)	(16,722,633)												
Total Electric Transmission	(269,490,391)	(269,490,391)												
Electric Distribution														
ED-AN	(495,592)	(495,592)												
ED-ID	(277,816,845)	(277,816,845)												
ED-WA	(458,079,990)	(458,079,990)												
Total Electric Distribution	(736,392,427)	(736,392,427)												
Gas Underground Storage														
1 GD-AN	(19,209,145)		(19,209,145)			(19,209,145)	(19,209,145)		(13,148,660)	(13,148,660)		(6,060,485)	(6,060,485)	
GD-OR	(1,643,310)			(1,643,310)										
Total Gas Underground Storage	(20,852,455)		(19,209,145)	(1,643,310)		(19,209,145)	(19,209,145)		(13,148,660)	(13,148,660)		(6,060,485)	(6,060,485)	
Gas Distribution														
6 GD-AN	(2,023,502)		(2,023,502)			(2,023,502)	(2,023,502)		(1,356,313)	(1,356,313)		(667,189)	(667,189)	
GD-ID	(101,602,781)		(101,602,781)			(101,602,781)	(101,602,781)				(101,602,781)		(101,602,781)	
GD-WA	(186,893,781)		(186,893,781)			(186,893,781)	(186,893,781)	(186,893,781)		(186,893,781)				
GD-OR	(140,364,498)			(140,364,498)										
Total Gas Distribution	(430,884,562)		(290,520,064)	(140,364,498)		(288,496,562)	(2,023,502)	(290,520,064)	(186,893,781)	(1,356,313)	(188,250,094)	(101,602,781)	(667,189)	(102,269,970)
General Plant														
ED-AN	(37,156,841)	(37,156,841)												
ED-ID	(13,778,042)	(13,778,042)												
ED-WA	(26,360,948)	(26,360,948)												
7.4 CD-AA	(101,474,554)	(71,737,436)	(20,526,273)	(9,210,845)		(20,526,273)	(20,526,273)		(14,726,780)	(14,726,780)		(5,799,493)	(5,799,493)	
9.4 CD-AN	(8,651,208)	(6,720,086)	(1,931,122)			(1,931,122)	(1,931,122)		(1,385,503)	(1,385,503)		(545,619)	(545,619)	
9 CD-ID	(7,401,666)	(5,749,466)	(1,652,200)			(1,652,200)	(1,652,200)				(1,652,200)		(1,652,200)	
9 CD-WA	(11,604,269)	(9,013,964)	(2,590,305)			(2,590,305)	(2,590,305)	(2,590,305)		(2,590,305)				
8.4 GD-AA	(2,470,962)		(1,698,440)	(772,522)		(1,698,440)	(1,698,440)		(1,218,563)	(1,218,563)		(479,877)	(479,877)	
4 GD-AN	(3,999,043)		(3,999,043)			(3,999,043)	(3,999,043)		(2,869,153)	(2,869,153)		(1,129,890)	(1,129,890)	
GD-ID	(2,503,486)		(2,503,486)			(2,503,486)	(2,503,486)				(2,503,486)		(2,503,486)	
GD-WA	(12,733,330)		(12,733,330)			(12,733,330)	(12,733,330)	(12,733,330)		(12,733,330)				
GD-OR	(5,739,954)			(5,739,954)										
Total General Plant	(233,874,303)	(170,516,783)	(47,634,199)	(15,723,321)		(19,479,321)	(28,154,878)	(47,634,199)	(15,323,635)	(20,199,999)	(35,523,634)	(4,155,686)	(7,954,879)	(12,110,565)
Total Accumulated Depreciation	(2,409,843,768)	(1,894,749,231)	(357,363,408)	(157,731,129)		(307,975,883)	(49,387,525)	(357,363,408)	(202,217,416)	(34,704,972)	(236,922,388)	(105,758,467)	(14,682,553)	(120,441,020)

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	67.028%	32.972%

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

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System 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	(15,651,754)	(15,651,754)											
Misc Intangible Plt (303000)	ED-AN	(2,819,216)	(2,819,216)											
Total Production/Transmission		(18,470,970)	(18,470,970)											
Distribution														
Franchises (302000)	ED-WA	(393,426)	(393,426)											
Misc Intangible Plt (303000)	ED-WA	(66,138)	(66,138)											
Total Distribution		(459,564)	(459,564)											
General Plant - 303000														
7,4	CD-AA	(5,035,789)	(3,560,051)	(1,018,639)	(457,099)		(1,018,639)	(1,018,639)		(730,833)	(730,833)		(287,806)	(287,806)
9,4	CD-AN	(145,413)	(112,954)	(32,459)			(32,459)	(32,459)		(23,288)	(23,288)		(9,171)	(9,171)
	GD-ID	(160,049)		(160,049)			(160,049)	(160,049)				(160,049)		(160,049)
	GD-WA	(315,601)		(315,601)			(315,601)	(315,601)	(315,601)		(315,601)			
	GD-OR	(129,001)			(129,001)									
Total General Plant - 303000		(5,785,853)	(3,673,005)	(1,526,748)	(586,100)	(475,650)	(1,051,098)	(1,526,748)	(315,601)	(754,121)	(1,069,722)	(160,049)	(296,977)	(457,026)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(145,108,951)	(102,584,773)	(29,352,639)	(13,171,539)		(29,352,639)	(29,352,639)		(21,059,344)	(21,059,344)		(8,293,295)	(8,293,295)
9,4	CD-AN	(393,261)	(305,478)	(87,783)			(87,783)	(87,783)		(62,981)	(62,981)		(24,802)	(24,802)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(15,543,538)	(12,073,910)	(3,469,628)		(3,469,628)	(3,469,628)	(3,469,628)	(3,469,628)		(3,469,628)		0	0
	ED-AN	(12,110,509)	(12,110,509)											
	ED-ID	0	0											
	ED-WA	(2,080,347)	(2,080,347)											
8,4	GD-AA	(239,266)		(164,462)	(74,804)		(164,462)	(164,462)		(117,995)	(117,995)		(46,467)	(46,467)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(15,510)			(15,510)									
Total Miscellaneous IT Intangible Plant - 30311		(175,491,382)	(129,155,017)	(33,074,512)	(13,261,853)	(3,469,628)	(29,604,884)	(33,074,512)	(3,469,628)	(21,240,320)	(24,709,948)	0	(8,364,564)	(8,364,564)
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
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	(1,159,806)	(1,159,806)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,159,806)	(1,159,806)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(201,367,575)	(152,918,362)	(34,601,260)	(13,847,953)	(3,945,278)	(30,655,982)	(34,601,260)	(3,785,229)	(21,994,441)	(25,779,670)	(160,049)	(8,661,541)	(8,821,590)

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-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	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
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	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	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	2,325,590	683,345	339,627	783,500	1,806,472	196,370	97,597	225,151	519,118	0	0	0
	TOTAL ACCOUNT	19,048,398	805,565	701,906	9,611,940	11,119,411	3,267,387	97,597	2,636,452	6,001,436	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,705,706	8,453,141	3,108,495	9,144,070	20,705,706	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	4,283,635	0	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	0
7	CD-AA	130,888,169	0	0	92,531,391	92,531,391	0	0	26,476,059	26,476,059	0	11,880,719	11,880,719
9	CD-WA / ID / AN	31,054,778	9,470,328	6,274,513	8,377,890	24,122,731	2,721,448	1,803,080	2,407,519	6,932,047	0	0	0
	TOTAL ACCOUNT	211,982,888	17,923,469	9,383,008	110,053,351	137,359,828	27,772,048	1,803,080	28,883,578	58,458,706	4,283,635	11,880,719	16,164,354
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,318,844	1,245,738	7,798	2,065,308	3,318,844	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	117,310	117,310	0	53,357	53,357
7	CD-AA	71,304,162	0	0	50,408,477	50,408,477	0	0	14,423,406	14,423,406	0	6,472,279	6,472,279
9	CD-WA / ID / AN	5,761,842	4,218,783	7,675	249,225	4,475,683	1,212,334	2,206	71,619	1,286,159	0	0	0
	TOTAL ACCOUNT	80,800,747	5,464,521	15,473	52,723,010	58,203,004	1,445,457	2,206	14,612,335	16,059,998	12,109	6,525,636	6,537,745
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	59,454,069	25,781,249	12,442,982	21,229,838	59,454,069	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,273,928	0	0	0	0	10,013,112	3,556,532	2,704,284	16,273,928	0	0	0
99	GD-OR / AS	4,840,842	0	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	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	685,190
9	CD-WA / ID / AN	7,161,623	1,540,002	801,161	3,221,843	5,563,006	442,544	230,226	925,847	1,598,617	0	0	0
	TOTAL ACCOUNT	95,376,293	27,321,251	13,244,143	29,788,194	70,353,588	10,455,656	3,786,758	5,223,874	19,466,288	4,840,842	715,575	5,556,417

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	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	5,621,751	431,051	197,421	3,738,392	4,366,864	123,869	56,732	1,074,286	1,254,887	0	0	0	
		TOTAL ACCOUNT	6,350,202	489,917	197,421	4,161,162	4,848,500	346,222	56,732	1,076,819	1,479,773	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,071,210	1,407,353	477,390	6,186,467	8,071,210	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,652,355	0	0	0	0	2,705,728	445,691	500,936	3,652,355	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	5,763,732	0	0	0	0	0	0	3,961,759	3,961,759	0	1,801,973	1,801,973	
7		CD-AA	15,782,579	0	0	11,157,494	11,157,494	0	0	3,192,500	3,192,500	0	1,432,585	1,432,585	
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	36,360,936	1,427,563	1,230,663	18,144,706	20,802,932	2,711,536	662,156	7,885,302	11,258,994	1,064,452	3,234,558	4,299,010	
	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-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	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	44,935,912	13,103,502	6,575,586	25,256,824	44,935,912	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	95,821,168	0	0	67,740,775	67,740,775	0	0	19,382,706	19,382,706	0	8,697,687	8,697,687	
9		CD-WA / ID / AN	20,323,954	10,406,752	2,881,344	2,499,144	15,787,240	2,990,545	828,000	718,169	4,536,714	0	0	0	
		TOTAL ACCOUNT	162,977,315	23,510,254	9,456,930	95,496,743	128,463,927	3,592,335	1,118,445	20,274,230	24,985,010	754,626	8,773,752	9,528,378	
	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	843,386	0	0	596,232	596,232	0	0	170,600	170,600	0	76,554	76,554	
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	1,151,364	0	13,505	876,863	890,368	0	1,914	173,158	175,072	9,092	76,832	85,924	
		TOTAL GENERAL PLANT	653,549,206	90,715,683	42,942,872	332,364,610	466,023,165	52,278,194	8,417,699	82,390,518	143,086,411	11,893,485	32,546,145	44,439,630	

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 INTANGIBLE PLANT
 For Twelve Months Ended December 31, 2022
 Ending Balance Basis

Report ID:
C-IPL-12E

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	0	
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	27,250,825	4,133,580	0	23,117,245	27,250,825	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	289,098	0	0	0	0	0	0	0	0	289,098	0	
8		GD-AA	420,398	0	0	0	0	0	0	288,965	288,965	0	131,433	
7		CD-AA	128,054,893	0	0	90,528,406	90,528,406	0	0	25,902,944	25,902,944	0	11,623,543	
9		CD-WA / ID / AN	814,403	166,706	0	465,906	632,612	47,906	0	133,885	181,791	0	0	
		TOTAL ACCOUNT	156,829,617	4,300,286	0	114,111,557	118,411,843	47,906	0	26,325,794	26,373,700	289,098	11,754,976	12,044,074
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,334,017	0	0	3,334,017	3,334,017	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	18,760,793	0	0	13,262,943	13,262,943	0	0	3,794,933	3,794,933	0	1,702,917	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	22,094,810	0	0	16,596,960	16,596,960	0	0	3,794,933	3,794,933	0	1,702,917	1,702,917
	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-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	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	
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	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	
		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	
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	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	
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	14,397,977	0	0	10,178,650	10,178,650	0	0	2,912,423	2,912,423	0	1,306,904	1,306,904
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	14,496,421	0	0	10,277,094	10,277,094	0	0	2,912,423	2,912,423	0	1,306,904	1,306,904
	TOTAL		369,657,935	20,834,766	0	255,107,849	275,942,615	5,218,693	771,517	60,113,028	66,103,238	715,049	26,897,033	27,612,082

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 ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(73,382,673)	(51,877,881)	(14,843,847)	(6,660,945)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(644,206)	(185,123)	0
7	282919 CD-AA	(5,923,743)	(4,187,790)	(1,198,255)	(537,698)
7	283750 CD-AA	(7,184)	(5,079)	(1,453)	(652)
	Total	(80,142,929)	(56,714,956)	(16,228,678)	(7,199,295)

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 WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** 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	6,170,089	6,170,089	0	0	0	0	6,170,089
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	0	0	0	0	0	0	0
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	157,039,035	76,490,295	0	233,529,330	136,504,422	65,180,133	20,534,613	11,310,162	0
TOTAL		157,039,035	76,490,295	6,170,926	239,700,256	136,504,422	65,180,133	20,534,613	11,310,162	6,170,926

ALLOCATION RATIOS:

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

Electric Gas-North Gas-South
 70.695% 20.228% 9.077%

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