

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	49,531,406	35,724,156	13,807,250
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	49,531,406	35,724,156	13,807,250
G-APL	Gas Net Adjusted Rate Base	723,413,483	517,134,676	206,278,807
	<b>RATE OF RETURN</b>	<b>6.847%</b>	<b>6.908%</b>	<b>6.693%</b>

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended March 31, 2023  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2019 thru 12-31-2021	<b>100.000%</b>	<b>68.450%</b>	<b>31.550%</b>
2	Input	Number of Customers - AMA Percent	04-01-2022 thru 03-31-2023	269,203 <b>100.000%</b>	176,204 <b>65.454%</b>	92,999 <b>34.546%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	04-01-2022 thru 03-31-2023	14,248,479 <b>100.000%</b>	10,258,949 <b>72.000%</b>	3,989,530 <b>28.000%</b>
	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%
				<b>100.000%</b>	<b>71.746%</b>	<b>28.254%</b>
6	Input	Actual Therms Purchased Percent	04-01-2022 thru 03-31-2023	324,272,303 <b>100.000%</b>	217,057,299 <b>66.937%</b>	107,215,004 <b>33.063%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended March 31, 2023  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

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

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended March 31, 2023  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Input		01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
Elec/Gas North 4-Factor						
Direct O & M Accts 580 - 894			98,526,243	88,025,167	10,501,076	0
Direct O & M Accts 901 - 935			64,314,645	48,332,811	15,981,834	0
Adjustments			0	0	0	0
Total			162,840,888	136,357,978	26,482,910	0
Percentage			100.000%	83.737%	16.263%	0.000%
Direct Labor Accts 580 - 894			65,350,087	53,395,893	11,954,194	0
Direct Labor Accts 901 - 935			25,394,208	21,720,191	3,674,017	0
Total			90,744,295	75,116,084	15,628,211	0
Percentage			100.000%	82.778%	17.222%	0.000%
Number of Customers at			680,928	410,798	270,130	0
Percentage			100.000%	60.329%	39.671%	0.000%
Net Direct Plant			4,005,453,112	3,273,631,745	731,821,367	0
Percentage			100.000%	81.729%	18.271%	0.000%
Total Percentages			400.000%	308.573%	91.427%	0.000%
Average (CD AN/ID/WA)			<b>100.000%</b>	<b>77.144%</b>	<b>22.856%</b>	<b>0.000%</b>
9						
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	309,336,642	207,305,518	102,031,124	
			<b>100.000%</b>	<b>67.016%</b>	<b>32.984%</b>	
11	Book Depreciation Percent	04-01-2022 thru 03-31-2023	30,388,111	21,680,429	8,707,682	
			<b>100.000%</b>	<b>71.345%</b>	<b>28.655%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	03-01-2022 thru 03-31-2023	808,754,331	573,869,030	234,885,301	
			<b>100.000%</b>	<b>70.957%</b>	<b>29.043%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	03-01-2022 thru 03-31-2023	96,149,234	76,567,714	19,581,520	
			<b>100.000%</b>	<b>79.634%</b>	<b>20.366%</b>	
14	Net Allocated Schedule M's - AMA Percent	04-01-2022 thru 03-31-2023	-31,145,400	-22,009,014	-9,136,386	
			<b>100.000%</b>	<b>70.665%</b>	<b>29.335%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
99 480000	Residential	226,839,060	0	226,839,060	157,372,756	0	157,372,756	69,466,304	0	69,466,304
99 4812XX	Commercial - Firm & Interruptible	112,841,929	0	112,841,929	80,456,464	0	80,456,464	32,385,465	0	32,385,465
99 4813XX	Industrial-Firm	4,125,999	0	4,125,999	2,398,068	0	2,398,068	1,727,931	0	1,727,931
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	503,557	0	503,557	457,238	0	457,238	46,319	0	46,319
99 499XXX	Unbilled Revenue	6,359,353	0	6,359,353	4,139,156	0	4,139,156	2,220,197	0	2,220,197
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>350,669,898</b>	<b>0</b>	<b>350,669,898</b>	<b>244,823,682</b>	<b>0</b>	<b>244,823,682</b>	<b>105,846,216</b>	<b>0</b>	<b>105,846,216</b>
	<b>OTHER OPERATING REVENUES:</b>									
99 483XXX	Sales for Resale	67,695,305	0	67,695,305	44,636,216	0	44,636,216	23,059,089	0	23,059,089
4 488000	Miscellaneous Service Revenues	7,425	0	7,425	2,925	0	2,925	4,500	0	4,500
99 4893XX	Transportation Revenues	5,769,829	0	5,769,829	5,230,946	0	5,230,946	538,883	0	538,883
99 493000	Rent from Gas Property	(209)	0	(209)	(209)	0	(209)	0	0	0
4 495XXX	Other Gas Revenues	(3,892,825)	439,066	(3,453,759)	(3,259,962)	315,012	(2,944,950)	(632,863)	124,054	(508,809)
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
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>69,579,525</b>	<b>439,066</b>	<b>70,018,591</b>	<b>46,609,916</b>	<b>315,012</b>	<b>46,924,928</b>	<b>22,969,609</b>	<b>124,054</b>	<b>23,093,663</b>
	<b>TOTAL GAS REVENUES</b>	<b>420,249,423</b>	<b>439,066</b>	<b>420,688,489</b>	<b>291,433,598</b>	<b>315,012</b>	<b>291,748,610</b>	<b>128,815,825</b>	<b>124,054</b>	<b>128,939,879</b>
	<b>PRODUCTION EXPENSES:</b>									
G-804 804/805	City Gate Purchases	229,641,717	0	229,641,717	150,769,666	0	150,769,666	78,872,051	0	78,872,051
99 808XXX	Net Natural Gas Storage Transactions	2,661,072	0	2,661,072	2,184,212	0	2,184,212	476,860	0	476,860
99 811000	Gas Used for Products Extraction	(679,188)	0	(679,188)	(448,542)	0	(448,542)	(230,646)	0	(230,646)
10 813000	Other Gas Expenses	95,884	1,008,386	1,104,270	95,884	675,780	771,664	0	332,606	332,606
99 813010	Gas Technology Institute (GTI) Expenses	134,013	0	134,013	92,506	0	92,506	41,507	0	41,507
99 813100	CCA Emission Expense	19,000,000	0	19,000,000	19,000,000	0	19,000,000	0	0	0
99 407417	Regulatory Credits-CCA	(19,000,000)	0	(19,000,000)	(19,000,000)	0	(19,000,000)	0	0	0
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>231,853,498</b>	<b>1,008,386</b>	<b>232,861,884</b>	<b>152,693,726</b>	<b>675,780</b>	<b>153,369,506</b>	<b>79,159,772</b>	<b>332,606</b>	<b>79,492,378</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	854,883	854,883	0	585,167	585,167	0	269,716	269,716
1 837000	Other Equipment	0	1,978,513	1,978,513	0	1,354,292	1,354,292	0	624,221	624,221
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,833,396</b>	<b>2,833,396</b>	<b>0</b>	<b>1,939,459</b>	<b>1,939,459</b>	<b>0</b>	<b>893,937</b>	<b>893,937</b>
G-DEPX	Depreciation Expense-Underground Storage	0	738,018	738,018	0	505,173	505,173	0	232,845	232,845
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	192,849	192,849	0	132,005	132,005	0	60,844	60,844
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>930,867</b>	<b>930,867</b>	<b>0</b>	<b>637,178</b>	<b>637,178</b>	<b>0</b>	<b>293,689</b>	<b>293,689</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>3,764,263</b>	<b>3,764,263</b>	<b>0</b>	<b>2,576,637</b>	<b>2,576,637</b>	<b>0</b>	<b>1,187,626</b>	<b>1,187,626</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>DISTRIBUTION EXPENSES:</b>									
	<b>OPERATION</b>									
3	870000 Supervision & Engineering	835,341	1,784,606	2,619,947	664,140	1,284,916	1,949,056	171,201	499,690	670,891
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,750,093	996,113	4,746,206	2,578,134	717,201	3,295,335	1,171,959	278,912	1,450,871
3	875000 Measuring & Reg Sta Exp-General	135,540	0	135,540	80,354	0	80,354	55,186	0	55,186
3	876000 Measuring & Reg Sta Exp-Industrial	4,950	0	4,950	4,081	0	4,081	869	0	869
3	877000 Measuring & Reg Sta Exp-City Gate	76,091	0	76,091	45,084	0	45,084	31,007	0	31,007
3	878000 Meter & House Regulator Expenses	713,732	79	713,811	438,377	57	438,434	275,355	22	275,377
3	879000 Customer Installation Expenses	2,023,192	108,751	2,131,943	1,305,299	78,301	1,383,600	717,893	30,450	748,343
3	880000 Other Expenses	1,957,724	625,364	2,583,088	1,594,251	450,262	2,044,513	363,473	175,102	538,575
3	881000 Rents	32	(889)	(857)	32	(640)	(608)	0	(249)	(249)
	<b>MAINTENANCE</b>									
3	885000 Supervision & Engineering	28,101	1,500	29,601	18,920	1,080	20,000	9,181	420	9,601
3	887000 Mains	1,166,466	0	1,166,466	927,921	0	927,921	238,545	0	238,545
3	889000 Measuring & Reg Sta Exp-General	242,727	26,847	269,574	190,543	19,330	209,873	52,184	7,517	59,701
3	890000 Measuring & Reg Sta Exp-Industrial	16,125	742	16,867	7,256	534	7,790	8,869	208	9,077
3	891000 Measuring & Reg Sta Exp-City Gate	169,741	7,697	177,438	105,060	5,542	110,602	64,681	2,155	66,836
3	892000 Services	1,684,890	0	1,684,890	1,277,254	0	1,277,254	407,636	0	407,636
3	893000 Meters & House Regulators	1,443,734	769,507	2,213,241	1,022,244	554,045	1,576,289	421,490	215,462	636,952
3	894000 Other Equipment	0	217,071	217,071	0	156,291	156,291	0	60,780	60,780
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>14,248,479</b>	<b>4,537,388</b>	<b>18,785,867</b>	<b>10,258,950</b>	<b>3,266,919</b>	<b>13,525,869</b>	<b>3,989,529</b>	<b>1,270,469</b>	<b>5,259,998</b>
G-DEPX	Depreciation Expense-Distribution	22,999,077	57,432	23,056,509	16,059,936	38,443	16,098,379	6,939,141	18,989	6,958,130
G-OTX	Taxes Other Than FIT	23,836,860	0	23,836,860	20,746,017	0	20,746,017	3,090,843	0	3,090,843
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>46,835,937</b>	<b>57,432</b>	<b>46,893,369</b>	<b>36,805,953</b>	<b>38,443</b>	<b>36,844,396</b>	<b>10,029,984</b>	<b>18,989</b>	<b>10,048,973</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>61,084,416</b>	<b>4,594,820</b>	<b>65,679,236</b>	<b>47,064,903</b>	<b>3,305,362</b>	<b>50,370,265</b>	<b>14,019,513</b>	<b>1,289,458</b>	<b>15,308,971</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	88,508	88,508	0	57,932	57,932	0	30,576	30,576
2	902000	Meter Reading Expenses	396,803	97,974	494,777	291,686	64,128	355,814	105,117	33,846	138,963
2	903XXX	Customer Records & Collection Expenses	561,775	4,829,326	5,391,101	279,384	3,160,987	3,440,371	282,391	1,668,339	1,950,730
2	904000	Uncollectible Accounts	35,690	1	35,691	(170,237)	1	(170,236)	205,927	0	205,927
2	905000	Misc Customer Accounts	0	152,335	152,335	0	99,709	99,709	0	52,626	52,626
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>994,268</b>	<b>5,168,144</b>	<b>6,162,412</b>	<b>400,833</b>	<b>3,382,757</b>	<b>3,783,590</b>	<b>593,435</b>	<b>1,785,387</b>	<b>2,378,822</b>	
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	17,151,363	99,806	17,251,169	13,488,314	65,327	13,553,641	3,663,049	34,479	3,697,528
2	909000	Advertising	99,763	432,293	532,056	69,404	282,953	352,357	30,359	149,340	179,699
2	910000	Misc Customer Service & Info Exp	0	160,890	160,890	0	105,309	105,309	0	55,581	55,581
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>17,251,126</b>	<b>692,989</b>	<b>17,944,115</b>	<b>13,557,718</b>	<b>453,589</b>	<b>14,011,307</b>	<b>3,693,408</b>	<b>239,400</b>	<b>3,932,808</b>	
<b>SALES EXPENSES:</b>											
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	426	426	0	279	279	0	147	147
<b>TOTAL SALES EXPENSES</b>		<b>0</b>	<b>426</b>	<b>426</b>	<b>0</b>	<b>279</b>	<b>279</b>	<b>0</b>	<b>147</b>	<b>147</b>	
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	201,980	8,096,998	8,298,978	142,159	5,809,272	5,951,431	59,821	2,287,726	2,347,547
4	921000	Office Supplies & Expenses	50	1,237,164	1,237,214	38	887,616	887,654	12	349,548	349,560
4	922000	Admin. Expenses Transferred - Credit	0	(18,545)	(18,545)	0	(13,305)	(13,305)	0	(5,240)	(5,240)
4	923000	Outside Services Employed	200,840	3,646,068	3,846,908	143,950	2,615,908	2,759,858	56,890	1,030,160	1,087,050
4	924000	Property Insurance Premium	0	589,622	589,622	0	423,030	423,030	0	166,592	166,592
4	925XXX	Injuries and Damages	19,325	1,817,484	1,836,809	14,374	1,303,972	1,318,346	4,951	513,512	518,463
4	926XXX	Employee Pensions and Benefits	4,467,903	5,330,948	9,798,851	3,269,948	3,824,742	7,094,690	1,197,955	1,506,206	2,704,161
4	928000	Regulatory Commission Expenses	845,897	254,584	1,100,481	627,609	182,654	810,263	218,288	71,930	290,218
4	930000	Miscellaneous General Expenses	31,130	1,849,585	1,880,715	23,841	1,327,003	1,350,844	7,289	522,582	529,871
4	931000	Rents	0	133,170	133,170	0	95,544	95,544	0	37,626	37,626
4	935000	Maintenance of General Plant	883,119	3,199,996	4,083,115	772,384	2,295,869	3,068,253	110,735	904,127	1,014,862
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>		<b>6,650,244</b>	<b>26,137,074</b>	<b>32,787,318</b>	<b>4,994,303</b>	<b>18,752,305</b>	<b>23,746,608</b>	<b>1,655,941</b>	<b>7,384,769</b>	<b>9,040,710</b>	



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,752,011	4,841,572	6,593,583	1,603,242	3,473,634	5,076,876	148,769	1,367,938	1,516,707
G-AMTX	Amortization Expense - General Plant - 303000	39,657	88,126	127,783	24,862	63,227	88,089	14,795	24,899	39,694
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	849,829	9,139,382	9,989,211	849,829	6,557,141	7,406,970	0	2,582,241	2,582,241
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(15,298)	0	(15,298)	(15,298)	0	(15,298)	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	892,788	0	892,788	892,788	0	892,788	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti	347,568	0	347,568	347,568	0	347,568	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	58,782	224,513	283,295	46,859	159,308	206,167	11,923	65,205	77,128
99 407314	Regulatory Debit - FISERVE Amortization	158,334	0	158,334	0	0	0	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	43,041	0	43,041	39,394	0	39,394	3,647	0	3,647
99 407407	Reg. Credits-Amortization Depreciation Benefit	(219,152)	0	(219,152)	0	0	0	(219,152)	0	(219,152)
99 407419	Amortization AFUDC Equity Tax Credit	(290,864)	0	(290,864)	(134,822)	0	(134,822)	(156,042)	0	(156,042)
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407443	Regulatory Deferral - Reg. Fees	(139,361)	0	(139,361)	(139,361)	0	(139,361)	0	0	0
99 407447	Regulatory Deferral - COVID-19	489,659	0	489,659	489,659	0	489,659	0	0	0
99 407452	Regulatory Deferral - Intervenor Funding	(37,628)	0	(37,628)	(37,628)	0	(37,628)	0	0	0
99 407454	Regulatory Deferral - Pension Settlement Deferral	(2,392,484)	0	(2,392,484)	(1,731,369)	0	(1,731,369)	(661,115)	0	(661,115)
99 407459	Insurance Balancing	(308)	0	(308)	(308)	0	(308)	0	0	0
99 407493	Amortization Remand Residual	(17,005)	0	(17,005)	(17,005)	0	(17,005)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	624,144	879,437	1,503,581	454,548	630,961	1,085,509	169,596	248,476	418,072
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	4,278,356	15,173,030	19,451,386	4,807,601	10,884,271	15,691,872	(529,245)	4,288,759	3,759,514
	TOTAL ADMIN & GENERAL EXPENSES	10,928,600	41,310,104	52,238,704	9,801,904	29,636,576	39,438,480	1,126,696	11,673,528	12,800,224
	TOTAL EXPENSES BEFORE FIT	322,111,908	56,539,132	378,651,040	223,519,084	40,030,980	263,550,064	98,592,824	16,508,152	115,100,976
	NET OPERATING INCOME (LOSS) BEFORE FIT			42,037,449			28,198,546			13,838,903
G-FIT	FEDERAL INCOME TAX			(7,826,877)			(6,108,400)			(1,718,477)
G-FIT	DEFERRED FEDERAL INCOME TAX			332,920			(1,417,210)			1,750,130
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			49,531,406			35,724,156			13,807,250

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL 2	Number of Customers - AMA	100.000%	65.454%	34.546%
G-ALL 3	Direct Distribution Operating Expense	100.000%	72.000%	28.000%
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	213,178	439,066	652,244	213,178	315,012	528,190	0	124,054	124,054
4	495028	Deferred Exchange Reservation	5,625,000	0	5,625,000	3,725,391	0	3,725,391	1,899,609	0	1,899,609
4	495100	Entitlement Penalties	327	0	327	327	0	327	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	51,679	0	51,679	51,679	0	51,679	0	0	0
4	495328	Residential Decoupling Deferral	(4,617,173)	0	(4,617,173)	(1,859,876)	0	(1,859,876)	(2,757,297)	0	(2,757,297)
4	495329	Amortization Res Decoupling Deferral	(3,815,651)	0	(3,815,651)	(4,471,683)	0	(4,471,683)	656,032	0	656,032
4	495338	Non-Res Decoupling Deferred Rev	105,080	0	105,080	521,882	0	521,882	(416,802)	0	(416,802)
4	495339	Amortization Non-Res Decoupling	(1,455,266)	0	(1,455,266)	(1,440,860)	0	(1,440,860)	(14,406)	0	(14,406)
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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>(3,892,826)</b>	<b>439,066</b>	<b>(3,453,760)</b>	<b>(3,259,962)</b>	<b>315,012</b>	<b>(2,944,950)</b>	<b>(632,864)</b>	<b>124,054</b>	<b>(508,810)</b>

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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	319,517,196	0	319,517,196	214,167,368	0	214,167,368	105,349,828	0	105,349,828
1	804001	Pipeline Demand Costs	20,730,781	0	20,730,781	14,170,997	0	14,170,997	6,559,784	0	6,559,784
1	804002	Transport Variable Charges	358,173	0	358,173	245,003	0	245,003	113,170	0	113,170
6	804010	Gas Costs - Fixed Hedge	66,304	0	66,304	39,822	0	39,822	26,482	0	26,482
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	502,179	0	502,179	332,844	0	332,844	169,335	0	169,335
6	804018	Merchandise Processing Fee	155,263	0	155,263	102,529	0	102,529	52,734	0	52,734
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	(51,481,751)	0	(51,481,751)	(34,568,182)	0	(34,568,182)	(16,913,569)	0	(16,913,569)
6	804700	Gas Costs - Offsystem Bookout	1,826,158	0	1,826,158	1,212,386	0	1,212,386	613,772	0	613,772
6	804711	Gas Costs - Offsystem Bookout Offset	(1,826,158)	0	(1,826,158)	(1,212,386)	0	(1,212,386)	(613,772)	0	(613,772)
6	804730	Gas Costs - Intracompany LDC Gas	7,067,414	0	7,067,414	4,703,771	0	4,703,771	2,363,643	0	2,363,643
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	24,628,903	0	24,628,903	14,710,268	0	14,710,268	9,918,635	0	9,918,635
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(91,902,745)	0	(91,902,745)	(63,134,754)	0	(63,134,754)	(28,767,991)	0	(28,767,991)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>229,641,717</b>	<b>0</b>	<b>229,641,717</b>	<b>150,769,666</b>	<b>0</b>	<b>150,769,666</b>	<b>78,872,051</b>	<b>0</b>	<b>78,872,051</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	66.937%	33.063%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	131,945	99,806	231,751	81,926	65,327	147,253	50,019	34,479	84,498
99	908600	Public Purpose Tariff Rider Expense Offset	16,446,343	0	16,446,343	12,982,048	0	12,982,048	3,464,295	0	3,464,295
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	445,890	0	445,890	297,155	0	297,155	148,735	0	148,735
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			17,151,363	99,806	17,251,169	13,488,314	65,327	13,553,641	3,663,049	34,479	3,697,528

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.454%	34.546%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended March 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.26%	55.26%
2	Cost of Debt		4.621%	4.625%
	Total Cost of Debt		2.554%	2.556%
	Total Weighted Cost		2.554%	2.556%
G-APL	Net Rate Base	723,413,483	517,134,676	206,278,807
	Interest Deduction for FIT Calculation	18,480,106	13,207,620	5,272,486
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	420,688,489	291,748,610	128,939,879
G-OPS	Operating & Maintenance Expense	311,375,418	210,376,618	100,998,800
G-OPS	Book Deprec/Amort and Reg Amortizations	41,742,332	31,209,915	10,532,417
G-OTX	Taxes Other than FIT	25,533,290	21,963,531	3,569,759
	Net Operating Income Before FIT	42,037,449	28,198,546	13,838,903
G-INT	Less: Interest Expense	18,480,106	13,207,620	5,272,486
G-OTX	Less: Idaho ITC Deferral & Amortization	(34)	0	(34)
G-SCM	Schedule M Adjustments	(60,828,151)	(44,078,543)	(16,749,608)
	Taxable Net Operating Income	(37,270,842)	(29,087,617)	(8,183,225)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(7,826,877)	(6,108,400)	(1,718,477)
G-DTE	Deferred FIT	11,072,626	8,212,114	2,860,512
G-DTE	Customer Tax Credit Amortization	(10,739,706)	(9,629,324)	(1,110,382)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(7,493,957)	(7,525,610)	31,653
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>		<b>G-SCM-12A</b>
For Twelve Months Ended March 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	25,640,574	14,864,532	40,505,106	18,537,869	10,637,620	29,175,489	7,102,705	4,226,912	11,329,617
12	997001	Contributions In Aid of Construction	0	1,931,645	1,931,645	0	1,370,637	1,370,637	0	561,008	561,008
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	249,630	249,630	0	177,130	177,130	0	72,500	72,500
99	997010	Deferred Gas Credit and Refunds	(67,273,843)	0	(67,273,843)	(48,424,486)	0	(48,424,486)	(18,849,357)	0	(18,849,357)
12	997016	Redemption Expense Amortization	0	33,503	33,503	0	23,773	23,773	0	9,730	9,730
99	997018	DSM Tariff Rider	2,643,766	0	2,643,766	1,210,164	0	1,210,164	1,433,602	0	1,433,602
12	997020	FAS87 Current Pension Accrual	0	(330,652)	(330,652)	0	(234,621)	(234,621)	0	(96,031)	(96,031)
12	997027	Customer Uncollectibles	(66,753)	(917,539)	(984,292)	(302,235)	(651,058)	(953,293)	235,482	(266,481)	(30,999)
99	997031	Decoupling Mechanism	9,731,330	0	9,731,330	7,198,858	0	7,198,858	2,532,472	0	2,532,472
12	997032	Interest Rate Swaps	0	2,822,802	2,822,802	0	2,002,976	2,002,976	0	819,826	819,826
12	997035	Leases	0	(12,482)	(12,482)	0	(8,955)	(8,955)	0	(3,527)	(3,527)
12	997048	AFUDC	0	(302,224)	(302,224)	0	(214,449)	(214,449)	0	(87,775)	(87,775)
12	997049	Tax Depreciation	0	(38,843,753)	(38,843,753)	0	(27,562,362)	(27,562,362)	0	(11,281,391)	(11,281,391)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	445,890	0	445,890	297,155	0	297,155	148,735	0	148,735
12	997080	Book Transportation Depreciation	0	7,703,441	7,703,441	0	5,466,131	5,466,131	0	2,237,310	2,237,310
12	997081	Deferred Compensation	0	(4,218)	(4,218)	0	(2,993)	(2,993)	0	(1,225)	(1,225)
4	997082	Meal Disallowances	0	92,774	92,774	0	66,562	66,562	0	26,212	26,212
12	997083	Paid Time Off	0	174,186	174,186	0	123,597	123,597	0	50,589	50,589
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(17,005)	0	(17,005)	(17,005)	0	(17,005)	0	0	0
12	997101	Repairs 481 (a)	0	(5,928,158)	(5,928,158)	0	(4,206,443)	(4,206,443)	0	(1,721,715)	(1,721,715)
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	(2,866,732)	0	(2,866,732)	(2,866,732)	0	(2,866,732)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(8,118)	0	(8,118)	(8,118)	0	(8,118)	0	0	0
99	997109	Tax Reform Amortization	(7,180)	0	(7,180)	(7,180)	0	(7,180)	0	0	0
99	997110	FISERVE	158,334	143,745	302,079	0	101,997	101,997	158,334	41,748	200,082
12	997111	Capitalized Transportation	0	(45,750)	(45,750)	0	(32,463)	(32,463)	0	(13,287)	(13,287)
12	997114	AFUDC Debt CWIP	0	(457,759)	(457,759)	0	(324,812)	(324,812)	0	(132,947)	(132,947)
12	997115	AFUDC Equity DFIR Deferral	(290,864)	0	(290,864)	(134,822)	0	(134,822)	(156,042)	0	(156,042)
12	997118	Depreciation Study Deferral	(219,152)	0	(219,152)	0	0	0	(219,152)	0	(219,152)
12	997119	AFUDC Tax CPI	0	1,834,196	1,834,196	0	1,301,490	1,301,490	0	532,706	532,706
12	997120	Transportation Tax Disallowance	0	17,939	17,939	0	12,729	12,729	0	5,210	5,210
12	997122	Regulatory Fees	(139,361)	0	(139,361)	(139,361)	0	(139,361)	0	0	0
12	997125	COVID-19	489,659	0	489,659	489,659	0	489,659	0	0	0
12	997126	Prepaid Expenses	0	(191,927)	(191,927)	0	(136,186)	(136,186)	0	(55,741)	(55,741)
12	997127	CARES Act SS Deferral	0	(415,291)	(415,291)	0	(294,678)	(294,678)	0	(120,613)	(120,613)
12	997128	Meters Expensed	0	(6,072,579)	(6,072,579)	0	(4,308,920)	(4,308,920)	0	(1,763,659)	(1,763,659)
12	997129	Mixed Service Costs (IDD#5)	0	(7,525,000)	(7,525,000)	0	(5,339,514)	(5,339,514)	0	(2,185,486)	(2,185,486)
12	997138	Intervenor Funding	(37,628)	0	(37,628)	(37,628)	0	(37,628)	0	0	0
12	997139	Pension Settlement	0	33,536	33,536	0	23,796	23,796	0	9,740	9,740
12	997140	Insurance Balancing	(308)	0	(308)	(308)	0	(308)	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>(29,682,748)</b>	<b>(31,145,403)</b>	<b>(60,828,151)</b>	<b>(22,069,527)</b>	<b>(22,009,016)</b>	<b>(44,078,543)</b>	<b>(7,613,221)</b>	<b>(9,136,387)</b>	<b>(16,749,608)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers - AMA	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%	66.937%	33.063%
G-ALL	11	Book Depreciation	100.000%	71.345%	28.655%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.957%	29.043%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended March 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(116,437)	(82,620)	(33,817)
99	410100	Deferred Federal Income Tax Exp	13,045,297	9,539,961	3,505,336
		<b>SUBTOTAL</b>	<b>12,928,860</b>	<b>9,457,341</b>	<b>3,471,519</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(1,982,962)	(1,407,060)	(575,902)
99	411100	Deferred Federal Income Tax Exp	(1,557,909)	(1,017,413)	(540,496)
		<b>SUBTOTAL</b>	<b>(3,540,871)</b>	<b>(2,424,473)</b>	<b>(1,116,398)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,684,637	1,179,246	505,391
		<b>SUBTOTAL</b>	<b>1,684,637</b>	<b>1,179,246</b>	<b>505,391</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>11,072,626</b>	<b>8,212,114</b>	<b>2,860,512</b>
99	411193	Customer Tax Credit Amortization	(10,739,706)	(9,629,324)	(1,110,382)
		<b>SUBTOTAL</b>	<b>(10,739,706)</b>	<b>(9,629,324)</b>	<b>(1,110,382)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.957%	29.043%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	192,849	192,849	0	132,005	132,005	0	60,844	60,844
		TOTAL UNDERGROUND STORAGE TAX	0	192,849	192,849	0	132,005	132,005	0	60,844	60,844
		DISTRIBUTION									
99	408110	State Excise Tax	9,324,688	0	9,324,688	9,324,688	0	9,324,688	0	0	0
99	408120	Municipal Occupation & License Tax	10,257,722	0	10,257,722	8,465,713	0	8,465,713	1,792,009	0	1,792,009
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	4,254,449	0	4,254,449	2,955,589	0	2,955,589	1,298,860	0	1,298,860
99	409100	State Income Tax	35	0	35	27	0	27	8	0	8
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	(5,105)	0	(5,105)	0	0	0	(5,105)	0	(5,105)
		TOTAL DISTRIBUTION TAX	23,836,860	0	23,836,860	20,746,017	0	20,746,017	3,090,843	0	3,090,843
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	624,144	879,437	1,503,581	454,548	630,961	1,085,509	169,596	248,476	418,072
		TOTAL A&G TAX	624,144	879,437	1,503,581	454,548	630,961	1,085,509	169,596	248,476	418,072
		TOTAL TAXES OTHER THAN FIT	24,461,004	1,072,286	25,533,290	21,200,565	762,966	21,963,531	3,260,439	309,320	3,569,759

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 March 31, 2023  
 Average of Monthly Averages Basis

Report ID:  
**G-PLT-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,332,909	3,127,020	1,022,594	956,309	1,978,903	771,517	376,600	1,148,117
4	3031XX	Misc Intangible IT Plant (3031XX)	4,291,206	59,805,410	64,096,616	4,291,206	42,907,990	47,199,196	0	16,897,420	16,897,420
<b>TOTAL INTANGIBLE PLANT</b>			<b>6,085,317</b>	<b>61,138,319</b>	<b>67,223,636</b>	<b>5,313,800</b>	<b>43,864,299</b>	<b>49,178,099</b>	<b>771,517</b>	<b>17,274,020</b>	<b>18,045,537</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
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	2,718,004	2,718,004	0	1,860,474	1,860,474	0	857,530	857,530
1	352XXX	Wells	0	23,339,141	23,339,141	0	15,975,642	15,975,642	0	7,363,499	7,363,499
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	15,233,769	15,233,769	0	10,427,515	10,427,515	0	4,806,254	4,806,254
1	355000	Measuring & Regulating Equipment	0	1,842,370	1,842,370	0	1,261,102	1,261,102	0	581,268	581,268
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	2,856,243	2,856,243	0	1,955,098	1,955,098	0	901,145	901,145
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>49,885,462</b>	<b>49,885,462</b>	<b>0</b>	<b>34,173,384</b>	<b>34,173,384</b>	<b>0</b>	<b>15,712,078</b>	<b>15,712,078</b>
<b>DISTRIBUTION PLANT:</b>											
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	684,262	0	684,262	505,093	0	505,093	179,169	0	179,169
6	375000	Structures & Improvements	1,575,838	0	1,575,838	926,343	0	926,343	649,495	0	649,495
6	376000	Mains	460,608,671	2,518,937	463,127,608	310,629,099	1,686,101	312,315,200	149,979,572	832,836	150,812,408
6	378000	Measuring & Reg Station Equip-General	7,392,723	0	7,392,723	4,719,475	0	4,719,475	2,673,248	0	2,673,248
6	379000	Measuring & Reg Station Equip-City Gate	6,759,103	0	6,759,103	1,940,978	0	1,940,978	4,818,125	0	4,818,125
6	380000	Services	334,923,052	0	334,923,052	230,201,663	0	230,201,663	104,721,389	0	104,721,389
6	381XXX	Meters	115,911,957	0	115,911,957	83,703,516	0	83,703,516	32,208,441	0	32,208,441
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	4,073,127	0	4,073,127	3,012,220	0	3,012,220	1,060,907	0	1,060,907
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>932,017,328</b>	<b>2,518,937</b>	<b>934,536,265</b>	<b>635,702,312</b>	<b>1,686,101</b>	<b>637,388,413</b>	<b>296,315,016</b>	<b>832,836</b>	<b>297,147,852</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	3,373,178	2,643,577	6,016,755	3,273,242	1,896,661	5,169,903	99,936	746,916	846,852
4	390XXX	Structures & Improvements	29,625,424	29,305,436	58,930,860	27,825,298	21,025,478	48,850,776	1,800,126	8,279,958	10,080,084
4	391XXX	Office Furniture & Equipment	1,444,989	14,757,582	16,202,571	1,442,731	10,587,975	12,030,706	2,258	4,169,607	4,171,865
4	392XXX	Transportation Equipment	14,108,458	5,259,408	19,367,866	10,445,525	3,773,415	14,218,940	3,662,933	1,485,993	5,148,926
4	393000	Stores Equipment	390,425	1,080,604	1,471,029	333,457	775,290	1,108,747	56,968	305,314	362,282
4	394000	Tools, Shop & Garage Equipment	3,262,447	7,876,312	11,138,759	2,635,225	5,650,939	8,286,164	627,222	2,225,373	2,852,595
4	395XXX	Laboratory Equipment	106,253	556,859	663,112	106,253	399,524	505,777	0	157,335	157,335
4	396XXX	Power Operated Equipment	3,482,957	1,074,574	4,557,531	2,586,293	770,964	3,357,257	896,664	303,610	1,200,274
4	397XXX	Communications Equipment	4,733,258	19,641,425	24,374,683	3,595,535	14,091,937	17,687,472	1,137,723	5,549,488	6,687,211
4	398000	Miscellaneous Equipment	1,960	159,244	161,204	0	114,251	114,251	1,960	44,993	46,953
<b>TOTAL GENERAL PLANT</b>			<b>60,529,349</b>	<b>82,355,021</b>	<b>142,884,370</b>	<b>52,243,559</b>	<b>59,086,434</b>	<b>111,329,993</b>	<b>8,285,790</b>	<b>23,268,587</b>	<b>31,554,377</b>

RESULTS OF OPERATIONS		
<b>GAS UTILITY PLANT</b>		
For Twelve Months Ended March 31, 2023		
Average of Monthly Averages Basis		

Report ID:  
**G-PLT-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	998,631,994	195,897,739	1,194,529,733	693,259,671	138,810,218	832,069,889	305,372,323	57,087,521	362,459,844
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,024,618)	(19,024,618)	0	(13,022,351)	(13,022,351)	0	(6,002,267)	(6,002,267)
G-ADEP		Distribution Plant	(283,287,402)	(2,009,145)	(285,296,547)	(183,242,696)	(1,344,861)	(184,587,557)	(100,044,706)	(664,284)	(100,708,990)
G-ADEP		General Plant	(18,983,258)	(27,751,878)	(46,735,136)	(14,851,416)	(19,910,863)	(34,762,279)	(4,131,842)	(7,841,015)	(11,972,857)
		TOTAL ACCUMULATED DEPRECIATION	(302,270,660)	(48,785,641)	(351,056,301)	(198,094,112)	(34,278,075)	(232,372,187)	(104,176,548)	(14,507,566)	(118,684,114)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(465,736)	(1,054,016)	(1,519,752)	(309,386)	(756,214)	(1,065,600)	(156,350)	(297,802)	(454,152)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,340,641)	(29,858,705)	(33,199,346)	(3,340,641)	(21,422,427)	(24,763,068)	0	(8,436,278)	(8,436,278)
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	(3,806,377)	(30,912,721)	(34,719,098)	(3,650,027)	(22,178,641)	(25,828,668)	(156,350)	(8,734,080)	(8,890,430)
		TOTAL ACCUMULATED DEPR/AMORT	(306,077,037)	(79,698,362)	(385,775,399)	(201,744,139)	(56,456,716)	(258,200,855)	(104,332,898)	(23,241,646)	(127,574,544)
		NET GAS UTILITY PLANT before DFIT	692,554,957	116,199,377	808,754,334	491,515,532	82,353,502	573,869,034	201,039,425	33,845,875	234,885,300
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,763,044)	(102,763,044)	0	(72,917,573)	(72,917,573)	0	(29,845,471)	(29,845,471)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,659,240)	(15,659,240)	0	(11,233,377)	(11,233,377)	0	(4,425,863)	(4,425,863)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(988,147)	(988,147)	0	(708,956)	(708,956)	0	(279,191)	(279,191)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	61,759	61,759	0	44,310	44,310	0	17,449	17,449
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(278,783)	(278,783)	0	(197,816)	(197,816)	0	(80,967)	(80,967)
		TOTAL ACCUMULATED DFIT	0	(119,627,455)	(119,627,455)	0	(85,013,412)	(85,013,412)	0	(34,614,043)	(34,614,043)
		NET GAS UTILITY PLANT	692,554,957	(3,428,078)	689,126,879	491,515,532	(2,659,910)	488,855,622	201,039,425	(768,168)	200,271,257

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	66.937%	33.063%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.957%	29.043%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	692,554,957	(3,428,078)	689,126,879	491,515,532	(2,659,910)	488,855,622	201,039,425	(768,168)	200,271,257
		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	1,349,988	2,133,421	3,483,409	846,834	1,530,644	2,377,478	503,154	602,777	1,105,931
4	182318	Accumulated Amortization - AFUDC	(275,332)	(837,360)	(1,112,692)	(202,529)	(600,778)	(803,307)	(72,803)	(236,582)	(309,385)
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	23,771,949	23,771,949	0	16,271,899	16,271,899	0	7,500,050	7,500,050
1	164115	Gas Inventory--Clay Basin	0	31,697	31,697	0	22,741	22,741	0	8,956	8,956
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,483,176	0	3,483,176	3,483,176	0	3,483,176	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	8,292,154	0	8,292,154	8,292,154	0	8,292,154	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,861,890)	0	(1,861,890)	(1,861,890)	0	(1,861,890)	0	0	0
4	252000	Customer Advances	(579)	0	(579)	(579)	0	(579)	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(31,203,227)	0	(31,203,227)	(19,928,299)	0	(19,928,299)	(11,274,928)	0	(11,274,928)
99	190393	ADFIT-Customer Tax Credit	6,552,678	0	6,552,678	4,184,943	0	4,184,943	2,367,735	0	2,367,735
99	235199	Customer Deposits	(1,134)	0	(1,134)	(1,134)	0	(1,134)	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	4,862,046	0	4,862,046	4,862,046	0	4,862,046	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,021,029)	0	(1,021,029)	(1,021,029)	0	(1,021,029)	0	0	0
C-WKC		Working Capital	13,278,982	0	13,278,982	8,477,942	0	8,477,942	4,801,040	0	4,801,040
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	3,455,833	30,830,771	34,286,604	7,131,635	21,147,419	28,279,054	(3,675,802)	9,683,352	6,007,550
		NET RATE BASE	696,010,790	27,402,693	723,413,483	498,647,167	18,487,509	517,134,676	197,363,623	8,915,184	206,278,807

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%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	3,737,256	3,737,256												
Steam (ED-ID)	4,311,275	4,311,275												
Steam (ED-WA)	11,614,368	11,614,368												
Hydro (ED-AN)	16,285,751	16,285,751												
Other (ED-AN)	10,986,654	10,986,654												
<b>Total Electric Production</b>	<b>46,935,304</b>	<b>46,935,304</b>												
<b>Electric Transmission</b>														
ED-AN	19,243,930	19,243,930												
ED-ID	275,722	275,722												
ED-WA	520,168	520,168												
<b>Total Electric Transmission</b>	<b>20,039,820</b>	<b>20,039,820</b>												
<b>Electric Distribution</b>														
ED-AN	85,395	85,395												
ED-ID	19,736,033	19,736,033												
ED-WA	37,800,027	37,800,027												
<b>Total Electric Distribution</b>	<b>57,621,455</b>	<b>57,621,455</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	738,018		738,018			738,018	738,018		505,173	505,173		232,845	232,845	
GD-OR	126,950			126,950										
<b>Total Gas Underground Storage</b>	<b>864,968</b>		<b>738,018</b>	<b>126,950</b>		<b>738,018</b>	<b>738,018</b>		<b>505,173</b>	<b>505,173</b>		<b>232,845</b>	<b>232,845</b>	
<b>Gas Distribution</b>														
6 GD-AN	57,432		57,432				57,432		38,443	38,443		18,989	18,989	
GD-ID	6,939,141		6,939,141			6,939,141	6,939,141				6,939,141		6,939,141	
GD-WA	16,059,936		16,059,936			16,059,936	16,059,936	16,059,936		16,059,936				
GD-OR	10,474,445			10,474,445										
<b>Total Gas Distribution</b>	<b>33,530,954</b>		<b>23,056,509</b>	<b>10,474,445</b>		<b>22,999,077</b>	<b>23,056,509</b>		<b>16,059,936</b>	<b>38,443</b>	<b>16,098,379</b>	<b>6,939,141</b>	<b>18,989</b>	<b>6,958,130</b>
<b>General Plant</b>														
ED-AN	2,936,307	2,936,307												
ED-ID	515,882	515,882												
ED-WA	1,302,854	1,302,854												
7,4 CD-AA	21,250,706	14,899,295	4,400,596	1,950,815		4,400,596	4,400,596		3,157,252	3,157,252		1,243,344	1,243,344	
9,4 CD-AN	678,867	523,699	155,168			155,168	155,168		111,327	111,327		43,841	43,841	
9 CD-ID	477,557	368,402	109,155			109,155	109,155				109,155		109,155	
9 CD-WA	2,240,919	1,728,712	512,207			512,207	512,207	512,207		512,207				
8,4 GD-AA	369,142		254,837	114,305		254,837	254,837		182,835	182,835		72,002	72,002	
4 GD-AN	30,971		30,971			30,971	30,971		22,220	22,220		8,751	8,751	
GD-ID	39,614		39,614			39,614	39,614				39,614		39,614	
GD-WA	1,091,035		1,091,035			1,091,035	1,091,035	1,091,035		1,091,035				
GD-OR	211,379			211,379										
<b>Total General Plant</b>	<b>31,145,233</b>	<b>22,275,151</b>	<b>6,593,583</b>	<b>2,276,499</b>		<b>1,752,011</b>	<b>4,841,572</b>	<b>6,593,583</b>	<b>1,603,242</b>	<b>3,473,634</b>	<b>5,076,876</b>	<b>148,769</b>	<b>1,367,938</b>	<b>1,516,707</b>
<b>Total Depreciation Expense</b>	<b>190,137,734</b>	<b>146,871,730</b>	<b>30,388,110</b>	<b>12,877,894</b>		<b>24,751,088</b>	<b>5,637,022</b>	<b>30,388,110</b>	<b>17,663,178</b>	<b>4,017,250</b>	<b>21,680,428</b>	<b>7,087,910</b>	<b>1,619,772</b>	<b>8,707,682</b>

**Allocation Ratios:**

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		70.112%	20.708%	9.180%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor		0.000%	69.035%	30.965%	4 Jurisdictional 4-Factor Ratio	71.746%	28.254%
9 Elec/Gas North 4-Factor		77.144%	22.856%	0.000%	6 Actual Therms Purchased	66.937%	33.063%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	918,400	918,400												
Misc Intangible Plt (303000) ED-AN	259,885	259,885												
<b>Total Production/Transmission</b>	<b>1,178,285</b>	<b>1,178,285</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	108,580	108,580												
Misc Intangible Plt (303000) ED-WA	5,866	5,866												
<b>Total Distribution</b>	<b>114,446</b>	<b>114,446</b>												
<b>General Plant - 303000</b>														
7,4 CD-AA	414,833	290,848	85,903	38,082		85,903	85,903		61,632	61,632		24,271	24,271	
9,4 CD-AN	9,728	7,505	2,223			2,223	2,223		1,595	1,595		628	628	
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	7,701			7,701										
<b>Total General Plant - 303000</b>	<b>471,919</b>	<b>298,353</b>	<b>127,783</b>	<b>45,783</b>	<b>39,657</b>	<b>88,126</b>	<b>127,783</b>	<b>24,862</b>	<b>63,227</b>	<b>88,089</b>	<b>14,795</b>	<b>24,899</b>	<b>39,694</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	43,711,986	30,647,348	9,051,878	4,012,760		9,051,878	9,051,878		6,494,360	6,494,360		2,557,518	2,557,518	
9,4 CD-AN	120,097	92,646	27,451			27,451	27,451		19,695	19,695		7,756	7,756	
9,4 CD-ID	0	0	0		0		0				0		0	
9,4 CD-WA	3,718,025	2,868,196	849,829		849,829		849,829	849,829		849,829			0	
ED-AN	6,653,788	6,653,788												
ED-ID	0	0												
ED-WA	1,074,044	1,074,044												
8,4 GD-AA	86,989		60,053	26,936		60,053	60,053		43,086	43,086		16,967	16,967	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	29,973			29,973										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>55,394,902</b>	<b>41,336,022</b>	<b>9,989,211</b>	<b>4,069,669</b>	<b>849,829</b>	<b>9,139,382</b>	<b>9,989,211</b>	<b>849,829</b>	<b>6,557,141</b>	<b>7,406,970</b>	<b>0</b>	<b>2,582,241</b>	<b>2,582,241</b>	
<b>Gas Underground Storage</b>														
1 GD-AN	0		0			0	0		0	0		0	0	
<b>Total Gas Underground Storage</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>														
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										
<b>Total General Plant- 390200, 396200</b>	<b>422,431</b>	<b>422,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Amortization Expense</b>	<b>57,581,983</b>	<b>43,349,537</b>	<b>10,116,994</b>	<b>4,115,452</b>	<b>889,486</b>	<b>9,227,508</b>	<b>10,116,994</b>	<b>874,691</b>	<b>6,620,368</b>	<b>7,495,059</b>	<b>14,795</b>	<b>2,607,140</b>	<b>2,621,935</b>	

**Allocation Ratios:**

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	(77,086,699)	(77,086,699)												
Steam (ED-ID)	(94,692,958)	(94,692,958)												
Steam (ED-WA)	(183,143,690)	(183,143,690)												
Hydro (ED-AN)	(184,929,596)	(184,929,596)												
Other (ED-AN)	(166,836,585)	(166,836,585)												
<b>Total Electric Production</b>	<b>(706,689,528)</b>	<b>(706,689,528)</b>												
<b>Electric Transmission</b>														
ED-AN	(237,702,095)	(237,702,095)												
ED-ID	(10,529,857)	(10,529,857)												
ED-WA	(16,592,590)	(16,592,590)												
<b>Total Electric Transmission</b>	<b>(264,824,542)</b>	<b>(264,824,542)</b>												
<b>Electric Distribution</b>														
ED-AN	(474,242)	(474,242)												
ED-ID	(273,607,616)	(273,607,616)												
ED-WA	(449,837,996)	(449,837,996)												
<b>Total Electric Distribution</b>	<b>(723,919,854)</b>	<b>(723,919,854)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(19,024,618)		(19,024,618)			(19,024,618)	(19,024,618)		(13,022,351)	(13,022,351)		(6,002,267)	(6,002,267)	
GD-OR	(1,611,571)			(1,611,571)										
<b>Total Gas Underground Storage</b>	<b>(20,636,189)</b>		<b>(19,024,618)</b>	<b>(1,611,571)</b>		<b>(19,024,618)</b>	<b>(19,024,618)</b>		<b>(13,022,351)</b>	<b>(13,022,351)</b>		<b>(6,002,267)</b>	<b>(6,002,267)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(2,009,145)		(2,009,145)			(2,009,145)	(2,009,145)		(1,344,861)	(1,344,861)		(664,284)	(664,284)	
GD-ID	(100,044,706)		(100,044,706)			(100,044,706)	(100,044,706)				(100,044,706)		(100,044,706)	
GD-WA	(183,242,696)		(183,242,696)			(183,242,696)	(183,242,696)	(183,242,696)		(183,242,696)				
GD-OR	(138,107,433)			(138,107,433)										
<b>Total Gas Distribution</b>	<b>(423,403,980)</b>		<b>(285,296,547)</b>	<b>(138,107,433)</b>		<b>(283,287,402)</b>	<b>(2,009,145)</b>	<b>(285,296,547)</b>	<b>(183,242,696)</b>	<b>(1,344,861)</b>	<b>(184,587,557)</b>	<b>(100,044,706)</b>	<b>(664,284)</b>	<b>(100,708,990)</b>
<b>General Plant</b>														
ED-AN	(38,339,254)	(38,339,254)												
ED-ID	(13,424,262)	(13,424,262)												
ED-WA	(25,643,115)	(25,643,115)												
7.4 CD-AA	(97,679,770)	(68,485,241)	(20,227,526)	(8,967,003)		(20,227,526)	(20,227,526)		(14,512,441)	(14,512,441)		(5,715,085)	(5,715,085)	
9.4 CD-AN	(8,486,014)	(6,546,366)	(1,939,648)			(1,939,648)	(1,939,648)		(1,391,620)	(1,391,620)		(548,028)	(548,028)	
9 CD-ID	(7,443,444)	(5,742,096)	(1,701,348)			(1,701,348)	(1,701,348)				(1,701,348)		(1,701,348)	
9 CD-WA	(11,138,742)	(8,592,760)	(2,545,982)			(2,545,982)	(2,545,982)	(2,545,982)		(2,545,982)				
8.4 GD-AA	(2,458,737)		(1,697,389)	(761,348)		(1,697,389)	(1,697,389)		(1,217,809)	(1,217,809)		(479,580)	(479,580)	
4 GD-AN	(3,887,315)		(3,887,315)			(3,887,315)	(3,887,315)		(2,788,993)	(2,788,993)		(1,098,322)	(1,098,322)	
GD-ID	(2,430,494)		(2,430,494)			(2,430,494)	(2,430,494)				(2,430,494)		(2,430,494)	
GD-WA	(12,305,434)		(12,305,434)			(12,305,434)	(12,305,434)	(12,305,434)		(12,305,434)				
GD-OR	(5,635,023)			(5,635,023)										
<b>Total General Plant</b>	<b>(228,871,604)</b>	<b>(166,773,094)</b>	<b>(46,735,136)</b>	<b>(15,363,374)</b>		<b>(18,983,258)</b>	<b>(27,751,878)</b>	<b>(46,735,136)</b>	<b>(14,851,416)</b>	<b>(19,910,863)</b>	<b>(34,762,279)</b>	<b>(4,131,842)</b>	<b>(7,841,015)</b>	<b>(11,972,857)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,368,345,697)</b>	<b>(1,862,207,018)</b>	<b>(351,056,301)</b>	<b>(155,082,378)</b>		<b>(302,270,660)</b>	<b>(48,785,641)</b>	<b>(351,056,301)</b>	<b>(198,094,112)</b>	<b>(34,278,075)</b>	<b>(232,372,187)</b>	<b>(104,176,548)</b>	<b>(14,507,566)</b>	<b>(118,684,114)</b>

**Allocation Ratios:**

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		70.112%	20.708%	9.180%	1 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor		0.000%	69.035%	30.965%	4 Jurisdictional 4-Factor Ratio	71.746%	28.254%
9 Elec/Gas North 4-Factor		77.144%	22.856%	0.000%	6 Actual Therms Purchased	66.937%	33.063%

RESULTS OF OPERATIONS
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Twelve Months Ended March 31, 2023
Average of Monthly Averages Basis

Report ID:
<b>G-AAMT-12A</b>

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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(15,422,154)	(15,422,154)											
Misc Intangible Plt (303000)	ED-AN	(2,754,374)	(2,754,374)											
<b>Total Production/Transmission</b>		<b>(18,176,528)</b>	<b>(18,176,528)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(366,366)	(366,366)											
Misc Intangible Plt (303000)	ED-WA	(64,671)	(64,671)											
<b>Total Distribution</b>		<b>(431,037)</b>	<b>(431,037)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,932,081)	(3,457,981)	(1,021,335)	(452,765)		(1,021,335)	(1,021,335)		(732,767)	(732,767)		(288,568)	(288,568)
9,4	CD-AN	(142,981)	(110,300)	(32,681)			(32,681)	(32,681)		(23,447)	(23,447)		(9,234)	(9,234)
	GD-ID	(156,350)		(156,350)			(156,350)	(156,350)					(156,350)	(156,350)
	GD-WA	(309,386)		(309,386)			(309,386)	(309,386)		(309,386)	(309,386)			
	GD-OR	(126,939)			(126,939)									
<b>Total General Plant - 303000</b>		<b>(5,667,737)</b>	<b>(3,568,281)</b>	<b>(1,519,752)</b>	<b>(579,704)</b>	<b>(465,736)</b>	<b>(1,054,016)</b>	<b>(1,519,752)</b>	<b>(309,386)</b>	<b>(756,214)</b>	<b>(1,065,600)</b>	<b>(156,350)</b>	<b>(297,802)</b>	<b>(454,152)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(143,008,729)	(100,266,280)	(29,614,248)	(13,128,201)		(29,614,248)	(29,614,248)		(21,247,039)	(21,247,039)		(8,367,209)	(8,367,209)
9,4	CD-AN	(363,237)	(280,212)	(83,025)			(83,025)	(83,025)		(59,567)	(59,567)		(23,458)	(23,458)
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	(14,615,396)	(11,274,755)	(3,340,641)			(3,340,641)	(3,340,641)		(3,340,641)	(3,340,641)		0	0
	ED-AN	(12,834,704)	(12,834,704)											
	ED-ID	0	0											
	ED-WA	(1,810,228)	(1,810,228)											
8,4	GD-AA	(233,841)		(161,432)	(72,409)		(161,432)	(161,432)		(115,821)	(115,821)		(45,611)	(45,611)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(7,909)			(7,909)									
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(172,874,044)</b>	<b>(126,466,179)</b>	<b>(33,199,346)</b>	<b>(13,208,519)</b>	<b>(3,340,641)</b>	<b>(29,858,705)</b>	<b>(33,199,346)</b>	<b>(3,340,641)</b>	<b>(21,422,427)</b>	<b>(24,763,068)</b>	<b>0</b>	<b>(8,436,278)</b>	<b>(8,436,278)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
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
9	CD-WA	0	0	0			0	0		0	0		0	0
4	ED-AN	(1,054,198)	(1,054,198)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,054,198)</b>	<b>(1,054,198)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(198,203,544)</b>	<b>(149,696,223)</b>	<b>(34,719,098)</b>	<b>(13,788,223)</b>	<b>(3,806,377)</b>	<b>(30,912,721)</b>	<b>(34,719,098)</b>	<b>(3,650,027)</b>	<b>(22,178,641)</b>	<b>(25,828,668)</b>	<b>(156,350)</b>	<b>(8,734,080)</b>	<b>(8,890,430)</b>

**Allocation Ratios:**

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



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	3,071,017	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,920,609	0	0	8,357,777	8,357,777	0	0	2,468,520	2,468,520	0	1,094,312	1,094,312	
9		CD-WA / ID / AN	2,087,847	682,515	337,288	590,825	1,610,628	202,225	99,936	175,058	477,219	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>18,810,655</b>	<b>804,735</b>	<b>699,567</b>	<b>9,349,768</b>	<b>10,854,070</b>	<b>3,273,242</b>	<b>99,936</b>	<b>2,643,578</b>	<b>6,016,756</b>	<b>845,517</b>	<b>1,094,312</b>	<b>1,939,829</b>	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,433,839	8,350,104	2,946,483	9,137,252	20,433,839	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,043,973	0	0	0	0	25,043,973	0	0	0	25,043,973	0	0	
99		GD-OR / AS	4,272,112	0	0	0	0	0	0	0	0	4,272,112	0	4,272,112	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	129,675,174	0	0	90,917,858	90,917,858	0	0	26,853,135	26,853,135	0	11,904,181	11,904,181	
9		CD-WA / ID / AN	30,772,856	9,387,049	6,075,473	8,276,582	23,739,104	2,781,325	1,800,126	2,452,301	7,033,752	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>210,197,954</b>	<b>17,737,153</b>	<b>9,021,956</b>	<b>108,331,692</b>	<b>135,090,801</b>	<b>27,825,298</b>	<b>1,800,126</b>	<b>29,305,436</b>	<b>58,930,860</b>	<b>4,272,112</b>	<b>11,904,181</b>	<b>16,176,293</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,945,210	872,456	7,798	2,064,956	2,945,210	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	206,212	0	0	0	0	206,212	0	0	0	206,212	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	252,391	0	0	0	0	0	0	174,238	174,238	0	78,153	78,153	
7		CD-AA	70,069,582	0	0	49,127,185	49,127,185	0	0	14,510,009	14,510,009	0	6,432,388	6,432,388	
9		CD-WA / ID / AN	5,740,528	4,173,286	7,622	247,508	4,428,416	1,236,519	2,258	73,335	1,312,112	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>79,226,032</b>	<b>5,045,742</b>	<b>15,420</b>	<b>51,439,649</b>	<b>56,500,811</b>	<b>1,442,731</b>	<b>2,258</b>	<b>14,757,582</b>	<b>16,202,571</b>	<b>12,109</b>	<b>6,510,541</b>	<b>6,522,650</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	59,343,395	25,920,701	12,094,783	21,327,911	59,343,395	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,103,207	0	0	0	0	9,967,282	3,407,200	2,728,725	16,103,207	0	0	0	
99		GD-OR / AS	4,782,719	0	0	0	0	0	0	0	0	4,782,719	0	4,782,719	
8		GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094	
7		CD-AA	7,566,196	0	0	5,304,811	5,304,811	0	0	1,566,808	1,566,808	0	694,577	694,577	
9		CD-WA / ID / AN	7,134,608	1,614,083	863,106	3,026,662	5,503,851	478,243	255,733	896,781	1,630,757	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>95,027,312</b>	<b>27,534,784</b>	<b>12,957,889</b>	<b>29,659,384</b>	<b>70,152,057</b>	<b>10,445,525</b>	<b>3,662,933</b>	<b>5,259,407</b>	<b>19,367,865</b>	<b>4,782,719</b>	<b>724,671</b>	<b>5,507,390</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150	
9		CD-WA / ID / AN	5,451,639	374,977	192,267	3,638,314	4,205,558	111,103	56,968	1,078,010	1,246,081	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,180,090</b>	<b>433,843</b>	<b>192,267</b>	<b>4,061,011</b>	<b>4,687,121</b>	<b>333,456</b>	<b>56,968</b>	<b>1,080,603</b>	<b>1,471,027</b>	<b>20,792</b>	<b>1,150</b>	<b>21,942</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,920,740	1,317,339	423,517	6,179,884	7,920,740	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,522,622	0	0	0	0	2,629,402	405,575	487,645	3,522,622	0	0	0	
99		GD-OR / AS	1,019,523	0	0	0	0	0	0	0	0	1,019,523	0	1,019,523	
8		GD-AA	5,737,067	0	0	0	0	0	0	3,960,584	3,960,584	0	1,776,483	1,776,483	
7		CD-AA	15,426,169	0	0	10,815,596	10,815,596	0	0	3,194,451	3,194,451	0	1,416,122	1,416,122	
9		CD-WA / ID / AN	2,017,335	19,653	748,065	788,515	1,556,233	5,823	221,647	233,632	461,102	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>35,643,456</b>	<b>1,336,992</b>	<b>1,171,582</b>	<b>17,783,995</b>	<b>20,292,569</b>	<b>2,635,225</b>	<b>627,222</b>	<b>7,876,312</b>	<b>11,138,759</b>	<b>1,019,523</b>	<b>3,192,605</b>	<b>4,212,128</b>	
	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	
		<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,178,662	399,488	15,791	2,763,383	3,178,662	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001	
7		CD-AA	1,455,574	0	0	1,020,532	1,020,532	0	0	301,420	301,420	0	133,622	133,622	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,086,515</b>	<b>399,488</b>	<b>15,791</b>	<b>3,783,915</b>	<b>4,199,194</b>	<b>106,253</b>	<b>0</b>	<b>556,859</b>	<b>663,112</b>	<b>18,586</b>	<b>205,623</b>	<b>224,209</b>	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	28,505,675	13,122,670	8,405,305	6,977,700	28,505,675	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,113,991	0	0	0	0	2,512,217	781,185	820,589	4,113,991	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514	
9		CD-WA / ID / AN	1,461,710	250,008	389,745	487,854	1,127,607	74,076	115,479	144,548	334,103	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>34,653,688</b>	<b>13,372,678</b>	<b>8,795,050</b>	<b>7,836,081</b>	<b>30,003,809</b>	<b>2,586,293</b>	<b>896,664</b>	<b>1,074,574</b>	<b>4,557,531</b>	<b>43,834</b>	<b>48,514</b>	<b>92,348</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	46,858,718	12,876,747	6,543,603	27,438,368	46,858,718	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	895,623	0	0	0	0	601,880	289,879	3,864	895,623	0	0	0	
99		GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626	
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337	
7		CD-AA	91,516,502	0	0	64,164,050	64,164,050	0	0	18,951,237	18,951,237	0	8,401,215	8,401,215	
9		CD-WA / ID / AN	19,074,518	10,103,668	2,861,499	1,749,488	14,714,655	2,993,655	847,845	518,363	4,359,863	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>159,343,285</b>	<b>22,980,415</b>	<b>9,405,102</b>	<b>93,351,906</b>	<b>125,737,423</b>	<b>3,595,535</b>	<b>1,137,724</b>	<b>19,641,425</b>	<b>24,374,684</b>	<b>754,626</b>	<b>8,476,552</b>	<b>9,231,178</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	284,531	0	6,846	277,685	284,531	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	704	0	0	0	0	0	0	486	486	0	218	218	
7		CD-AA	759,553	0	0	532,538	532,538	0	0	157,288	157,288	0	69,727	69,727	
9		CD-WA / ID / AN	15,002	0	6,614	4,959	11,573	0	1,960	1,469	3,429	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,068,882</b>	<b>0</b>	<b>13,460</b>	<b>815,182</b>	<b>828,642</b>	<b>0</b>	<b>1,960</b>	<b>159,243</b>	<b>161,203</b>	<b>9,092</b>	<b>69,945</b>	<b>79,037</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>645,354,656</b>	<b>89,645,830</b>	<b>42,288,084</b>	<b>326,529,370</b>	<b>458,463,284</b>	<b>52,243,558</b>	<b>8,285,791</b>	<b>82,355,019</b>	<b>142,884,368</b>	<b>11,778,910</b>	<b>32,228,094</b>	<b>44,007,004</b>	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,001,332	319,716	0	11,681,616	12,001,332	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	425,951	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,637,945</b>	<b>319,716</b>	<b>0</b>	<b>16,194,032</b>	<b>16,513,748</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,332,910</b>	<b>3,127,021</b>	<b>425,951</b>	<b>571,225</b>	<b>997,176</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	25,992,230	3,569,440	0	22,422,790	25,992,230	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	149,361	0	0	0	0	0	0	0	0	149,361	0	
8		GD-AA	436,744	0	0	0	0	0	0	301,506	301,506	0	135,238	
7		CD-AA	130,717,360	0	0	91,648,555	91,648,555	0	0	27,068,951	27,068,951	0	11,999,854	
9		CD-WA / ID / AN	790,504	147,122	0	462,697	609,819	43,591	0	137,094	180,685	0	0	
		<b>TOTAL ACCOUNT</b>	<b>158,086,199</b>	<b>3,716,562</b>	<b>0</b>	<b>114,534,042</b>	<b>118,250,604</b>	<b>43,591</b>	<b>0</b>	<b>27,507,551</b>	<b>27,551,142</b>	<b>149,361</b>	<b>12,135,092</b>	<b>12,284,453</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,224,413	0	0	3,224,413	3,224,413	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	16,579,132	0	0	11,623,961	11,623,961	0	0	3,433,207	3,433,207	0	1,521,964	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>19,803,545</b>	<b>0</b>	<b>0</b>	<b>14,848,374</b>	<b>14,848,374</b>	<b>0</b>	<b>0</b>	<b>3,433,207</b>	<b>3,433,207</b>	<b>0</b>	<b>1,521,964</b>	<b>1,521,964</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,722,717	0	0	7,722,717	7,722,717	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	
		<b>TOTAL ACCOUNT</b>	<b>7,722,717</b>	<b>0</b>	<b>0</b>	<b>7,722,717</b>	<b>7,722,717</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>68,822,259</b>	<b>68,822,259</b>	<b>0</b>	<b>0</b>	<b>20,327,067</b>	<b>20,327,067</b>	<b>0</b>	<b>9,011,130</b>	<b>9,011,130</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,192,891</b>	<b>0</b>	<b>0</b>	<b>20,467,720</b>	<b>20,467,720</b>	<b>0</b>	<b>0</b>	<b>6,045,264</b>	<b>6,045,264</b>	<b>0</b>	<b>2,679,907</b>	<b>2,679,907</b>
	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	343,924	0	0	241,132	241,132	0	0	71,220	71,220	0	31,572	31,572
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,706,881</b>	<b>16,115,342</b>	<b>0</b>	<b>241,132</b>	<b>16,356,474</b>	<b>4,247,615</b>	<b>0</b>	<b>71,220</b>	<b>4,318,835</b>	<b>0</b>	<b>31,572</b>	<b>31,572</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	132,721	0	0	132,721	132,721	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	11,691,631	0	0	8,197,236	8,197,236	0	0	2,421,103	2,421,103	0	1,073,292	1,073,292
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>11,824,352</b>	<b>0</b>	<b>0</b>	<b>8,329,957</b>	<b>8,329,957</b>	<b>0</b>	<b>0</b>	<b>2,421,103</b>	<b>2,421,103</b>	<b>0</b>	<b>1,073,292</b>	<b>1,073,292</b>
	<b>TOTAL</b>		<b>366,134,986</b>	<b>20,151,620</b>	<b>0</b>	<b>251,160,233</b>	<b>271,311,853</b>	<b>5,313,800</b>	<b>771,517</b>	<b>61,138,322</b>	<b>67,223,639</b>	<b>575,312</b>	<b>27,024,182</b>	<b>27,599,494</b>

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended March 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(74,700,469)	(52,373,993)	(15,468,973)	(6,857,503)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(832,419)	(642,153)	(190,266)	0
7	282919 CD-AA	(4,771,813)	(3,345,614)	(988,147)	(438,052)
7	283750 CD-AA	298,237	209,100	61,759	27,378
	Total	(80,006,464)	(56,152,660)	(16,585,627)	(7,268,177)

ALLOCATION RATIOS:

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

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

Report ID:  
**C-WKC-12A**

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	5,968,537	5,968,537	0	0	0	0	5,968,537
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	387	387	0	0	0	0	387
7/4	154550 Supply Chain Average Cost Variance	0	0	(210)	(210)	0	0	0	0	(210)
7/4	154560 Supply Chain Invoice Price Variance	0	0	45	45	0	0	0	0	45
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	101,430,824	47,427,607	0	148,858,431	92,952,882	42,626,567	8,477,942	4,801,040	0
<b>TOTAL</b>		<b>101,430,824</b>	<b>47,427,607</b>	<b>5,968,759</b>	<b>154,827,190</b>	<b>92,952,882</b>	<b>42,626,567</b>	<b>8,477,942</b>	<b>4,801,040</b>	<b>5,968,759</b>

ALLOCATION RATIOS:

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

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

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