

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12E</b>
For Twelve Months Ended March 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	49,723,629	35,925,239	13,798,390
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>49,723,629</u>	<u>35,925,239</u>	<u>13,798,390</u>
G-APL	Gas Net Adjusted Rate Base	<u>759,248,822</u>	<u>547,131,992</u>	<u>212,116,830</u>
	<b>RATE OF RETURN</b>	<u>6.549%</u>	<u>6.566%</u>	<u>6.505%</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 March 31, 2023  
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	<b>100.000%</b>	<b>68.450%</b>	<b>31.550%</b>
2	Input	Number of Customers Percent	3-01-2023 thru 03-31-2023	271,681 <b>100.000%</b>	177,557 <b>65.355%</b>	94,124 <b>34.645%</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  
Ending Balance Basis

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

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>
	Percentage		100.000%	77.704%	15.536%	6.760%
	Direct Labor Accts 500 - 894		70,184,488	53,395,893	12,110,497	4,678,098
	Direct Labor Accts 901 - 935		28,452,521	21,720,191	3,145,895	3,586,435
	Direct Labor Accts 901 - 905 Utility 9 Only		5,320,240	3,750,140	1,570,100	XXXXXX
	<b>Total</b>		<b>103,957,249</b>	<b>78,866,224</b>	<b>16,826,492</b>	<b>8,264,533</b>
	Percentage		100.000%	75.864%	16.186%	7.950%
	Number of Customers at		788,366	410,798	270,130	107,438
	Percentage		100.000%	52.107%	34.265%	13.628%
	Net Direct Plant		4,431,484,674	3,313,443,980	746,529,039	371,511,655
	Percentage		100.000%	74.771%	16.846%	8.383%
	<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>

7

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended March 31, 2023  
 Ending Balance Basis

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

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>

8

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended March 31, 2023  
Ending Balance Basis

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

AVISTA UTILITIES

		01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor	01-01-2022 thru 12-31-2022				
	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
	<b>Total</b>		<b>162,840,888</b>	<b>136,357,978</b>	<b>26,482,910</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>83.737%</b>	<b>16.263%</b>	<b>0.000%</b>
	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
	<b>Total</b>		<b>90,744,295</b>	<b>75,116,084</b>	<b>15,628,211</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>82.778%</b>	<b>17.222%</b>	<b>0.000%</b>
	Number of Customers at		680,928	410,798	270,130	0
	<b>Percentage</b>		<b>100.000%</b>	<b>60.329%</b>	<b>39.671%</b>	<b>0.000%</b>
	Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
	<b>Percentage</b>		<b>100.000%</b>	<b>81.729%</b>	<b>18.271%</b>	<b>0.000%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>308.573%</b>	<b>91.427%</b>	<b>0.000%</b>
9	<b>Average (CD AN/ID/WA)</b>		<b>100.000%</b>	<b>77.144%</b>	<b>22.856%</b>	<b>0.000%</b>
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 <b>100.000%</b>	Washington 207,305,518 <b>67.016%</b>	Idaho 102,031,124 <b>32.984%</b>	
11	Book Depreciation Percent	04-01-2022 thru 03-31-2023	30,388,111 <b>100.000%</b>	21,680,429 <b>71.345%</b>	8,707,682 <b>28.655%</b>	
12	Net Gas Plant (before ADFIT) Percent	3-01-2023 thru 03-31-2023	827,153,327 <b>100.000%</b>	589,466,454 <b>71.264%</b>	237,686,873 <b>28.736%</b>	
13	G-PLT Net Gas General Plant Percent	3-01-2023 thru 03-31-2023	95,920,986 <b>100.000%</b>	76,131,512 <b>79.369%</b>	19,789,474 <b>20.631%</b>	
14	Net Allocated Schedule M's Percent	04-01-2022 thru 03-31-2023	-31,145,400 <b>100.000%</b>	-22,150,511 <b>71.120%</b>	-8,994,889 <b>28.880%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended March 31, 2023	
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	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
		TOTAL SALES TO ULTIMATE CUSTOMERS	350,669,898	0	350,669,898	244,823,682	0	244,823,682	105,846,216	0	105,846,216
		OTHER OPERATING REVENUES:									
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
		TOTAL OTHER OPERATING REVENUES	69,579,525	439,066	70,018,591	46,609,916	315,012	46,924,928	22,969,609	124,054	23,093,663
		TOTAL GAS REVENUES	420,249,423	439,066	420,688,489	291,433,598	315,012	291,748,610	128,815,825	124,054	128,939,879
		PRODUCTION EXPENSES:									
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
		TOTAL PRODUCTION EXPENSES	231,853,498	1,008,386	232,861,884	152,693,726	675,780	153,369,506	79,159,772	332,606	79,492,378
		UNDERGROUND STORAGE EXPENSES:									
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
		TOTAL UNDERGROUND STORAGE OPER EXP	0	2,833,396	2,833,396	0	1,939,459	1,939,459	0	893,937	893,937
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
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	930,867	930,867	0	637,178	637,178	0	293,689	293,689
		TOTAL UNDERGROUND STORAGE EXPENSES	0	3,764,263	3,764,263	0	2,576,637	2,576,637	0	1,187,626	1,187,626

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended March 31, 2023	
Ending Balance 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-12E</b>
For Twelve Months Ended March 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	88,508	88,508	0	57,844	57,844	0	30,664	30,664
2	902000	Meter Reading Expenses	396,803	97,974	494,777	291,686	64,031	355,717	105,117	33,943	139,060
2	903XXX	Customer Records & Collection Expenses	561,775	4,829,326	5,391,101	279,384	3,156,206	3,435,590	282,391	1,673,120	1,955,511
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	152,334	152,334	0	99,558	99,558	0	52,776	52,776
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>994,268</b>	<b>5,168,143</b>	<b>6,162,411</b>	<b>400,833</b>	<b>3,377,640</b>	<b>3,778,473</b>	<b>593,435</b>	<b>1,790,503</b>	<b>2,383,938</b>	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	17,151,363	99,806	17,251,169	13,488,314	65,228	13,553,542	3,663,049	34,578	3,697,627
2	909000	Advertising	99,763	432,293	532,056	69,404	282,525	351,929	30,359	149,768	180,127
2	910000	Misc Customer Service & Info Exp	0	160,891	160,891	0	105,150	105,150	0	55,741	55,741
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>17,251,126</b>	<b>692,990</b>	<b>17,944,116</b>	<b>13,557,718</b>	<b>452,903</b>	<b>14,010,621</b>	<b>3,693,408</b>	<b>240,087</b>	<b>3,933,495</b>	
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	426	426	0	278	278	0	148	148
<b>TOTAL SALES EXPENSES</b>		<b>0</b>	<b>426</b>	<b>426</b>	<b>0</b>	<b>278</b>	<b>278</b>	<b>0</b>	<b>148</b>	<b>148</b>	
ADMINISTRATIVE & GENERAL EXPENSES:											
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-12E</b>
For Twelve Months Ended March 31, 2023	
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	1,752,011	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	159,997	206,856	11,923	64,516	76,439
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	10,884,960	15,692,561	(529,245)	4,288,070	3,758,825
TOTAL ADMIN & GENERAL EXPENSES	10,928,600	41,310,104	52,238,704	9,801,904	29,637,265	39,439,169	1,126,696	11,672,839	12,799,535
TOTAL EXPENSES BEFORE FIT	322,111,908	56,539,132	378,651,040	223,519,084	40,025,865	263,544,949	98,592,824	16,513,267	115,106,091
NET OPERATING INCOME (LOSS) BEFORE FIT			42,037,449			28,203,661			13,833,788
G-FIT FEDERAL INCOME TAX			(8,019,100)			(6,297,927)			(1,721,173)
G-FIT DEFERRED FEDERAL INCOME TAX			332,920			(1,423,651)			1,756,571
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			49,723,629			35,925,239			13,798,390

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL 2	Number of Customers	100.000%	65.355%	34.645%
G-ALL 3	Direct Distribution Operating Expense	100.000%	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-495-12E</b>
For Twelve Months Ended March 31, 2023	
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	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-804-12E</b>
For Twelve Months Ended March 31, 2023	
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	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-908-12E</b>
For Twelve Months Ended March 31, 2023	
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	131,945	99,806	231,751	81,926	65,228	147,154	50,019	34,578	84,597
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	65,228	13,553,542	3,663,049	34,578	3,697,627

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended March 31, 2023 Ending Balance 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	759,248,822	547,131,992	212,116,830
	Interest Deduction for FIT Calculation	19,395,457	13,973,751	5,421,706
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12E</b>
For Twelve Months Ended March 31, 2023	
Ending Balance 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	210,370,814	101,004,604
G-OPS	Book Deprec/Amort and Reg Amortizations	41,742,332	31,210,604	10,531,728
G-OTX	Taxes Other than FIT	25,533,290	21,963,531	3,569,759
	Net Operating Income Before FIT	42,037,449	28,203,661	13,833,788
G-INT	Less: Interest Expense	19,395,457	13,973,751	5,421,706
G-OTX	Less: Idaho ITC Deferral & Amortization	(34)	0	(34)
G-SCM	Schedule M Adjustments	(60,828,149)	(44,220,040)	(16,608,109)
	Taxable Net Operating Income	(38,186,191)	(29,990,130)	(8,196,061)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(8,019,100)	(6,297,927)	(1,721,173)
G-DTE	Deferred FIT	11,072,626	8,205,673	2,866,953
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	(7,686,180)	(7,721,578)	35,398
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-12E</b>
For Twelve Months Ended March 31, 2023		
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	25,640,574	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	1,376,567	1,376,567	0	555,078	555,078
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	249,631	249,631	0	177,897	177,897	0	71,734	71,734
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	33,504	33,504	0	23,876	23,876	0	9,628	9,628
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	(235,636)	(235,636)	0	(95,016)	(95,016)
12	997027	Customer Uncollectibles	(66,753)	(917,539)	(984,292)	(302,235)	(653,875)	(956,110)	235,482	(263,664)	(28,182)
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	2,011,642	2,011,642	0	811,160	811,160
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	(215,377)	(215,377)	0	(86,847)	(86,847)
12	997049	Tax Depreciation	0	(38,843,753)	(38,843,753)	0	(27,681,612)	(27,681,612)	0	(11,162,141)	(11,162,141)
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	5,489,780	5,489,780	0	2,213,661	2,213,661
12	997081	Deferred Compensation	0	(4,218)	(4,218)	0	(3,006)	(3,006)	0	(1,212)	(1,212)
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	124,132	124,132	0	50,054	50,054
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	(4,224,643)	(4,224,643)	0	(1,703,515)	(1,703,515)
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	143,744	302,078	0	102,438	102,438	158,334	41,306	199,640
12	997111	Capitalized Transportation	0	(45,750)	(45,750)	0	(32,603)	(32,603)	0	(13,147)	(13,147)
12	997114	AFUDC Debt CWIP	0	(457,758)	(457,758)	0	(326,217)	(326,217)	0	(131,541)	(131,541)
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	1,307,121	1,307,121	0	527,075	527,075
12	997120	Transportation Tax Disallowance	0	17,939	17,939	0	12,784	12,784	0	5,155	5,155
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	(136,775)	(136,775)	0	(55,152)	(55,152)
12	997127	CARES Act SS Deferral	0	(415,291)	(415,291)	0	(295,953)	(295,953)	0	(119,338)	(119,338)
12	997128	Meters Expensed	0	(6,072,579)	(6,072,579)	0	(4,327,563)	(4,327,563)	0	(1,745,016)	(1,745,016)
12	997129	Mixed Service Costs (IDD#5)	0	(7,525,000)	(7,525,000)	0	(5,362,616)	(5,362,616)	0	(2,162,384)	(2,162,384)
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	23,899	23,899	0	9,637	9,637
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>(31,145,401)</b>	<b>(60,828,149)</b>	<b>(22,069,527)</b>	<b>(22,150,513)</b>	<b>(44,220,040)</b>	<b>(7,613,221)</b>	<b>(8,994,888)</b>	<b>(16,608,109)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.355%	34.645%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	66.937%	33.063%
G-ALL	11	Book Depreciation	100.000%	71.345%	28.655%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.264%	28.736%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended March 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(116,437)	(82,978)	(33,459)
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>9,456,983</b>	<b>3,471,877</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(1,982,962)	(1,413,143)	(569,819)
99	411100	Deferred Federal Income Tax Exp	(1,557,909)	(1,017,413)	(540,496)
		<b>SUBTOTAL</b>	<b>(3,540,871)</b>	<b>(2,430,556)</b>	<b>(1,110,315)</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>8,205,673</b>	<b>2,866,953</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)	100.000%	71.264%	28.736%
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-12E</b>
For Twelve Months Ended March 31, 2023	
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	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%
-------	---	------------------------	----------	---------	---------

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
 For Twelve Months Ended March 31, 2023  
 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	1,332,909	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)	4,329,873	59,656,949	63,986,822	4,329,873	42,801,474	47,131,347	0	16,855,475	16,855,475
TOTAL INTANGIBLE PLANT			6,123,984	60,989,858	67,113,842	5,352,467	43,757,783	49,110,250	771,517	17,232,075	18,003,592
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	2,880,036	2,880,036	0	1,971,385	1,971,385	0	908,651	908,651
1	352XXX	Wells	0	23,501,178	23,501,178	0	16,086,556	16,086,556	0	7,414,622	7,414,622
1	353000	Lines	0	2,058,789	2,058,789	0	1,409,241	1,409,241	0	649,548	649,548
1	354000	Compressor Station Equipment	0	15,395,806	15,395,806	0	10,538,429	10,538,429	0	4,857,377	4,857,377
1	355000	Measuring & Regulating Equipment	0	2,004,406	2,004,406	0	1,372,016	1,372,016	0	632,390	632,390
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	3,018,279	3,018,279	0	2,066,012	2,066,012	0	952,267	952,267
TOTAL UNDERGROUND STORAGE PLANT			0	50,695,640	50,695,640	0	34,727,951	34,727,951	0	15,967,689	15,967,689
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	696,234	0	696,234	514,779	0	514,779	181,455	0	181,455
6	375000	Structures & Improvements	1,580,497	0	1,580,497	931,002	0	931,002	649,495	0	649,495
6	376000	Mains	477,285,797	2,518,937	479,804,734	324,405,836	1,686,101	326,091,937	152,879,961	832,836	153,712,797
6	378000	Measuring & Reg Station Equip-General	7,533,147	0	7,533,147	4,842,598	0	4,842,598	2,690,549	0	2,690,549
6	379000	Measuring & Reg Station Equip-City Gate	6,850,638	0	6,850,638	1,952,124	0	1,952,124	4,898,514	0	4,898,514
6	380000	Services	342,597,264	0	342,597,264	235,186,652	0	235,186,652	107,410,612	0	107,410,612
6	381XXX	Meters	121,246,711	0	121,246,711	88,937,339	0	88,937,339	32,309,372	0	32,309,372
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	4,142,108	0	4,142,108	3,060,307	0	3,060,307	1,081,801	0	1,081,801
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			962,020,991	2,518,937	964,539,928	659,894,562	1,686,101	661,580,663	302,126,429	832,836	302,959,265
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,372,029	2,699,455	6,071,484	3,272,093	1,936,751	5,208,844	99,936	762,704	862,640
4	390XXX	Structures & Improvements	29,699,692	29,673,519	59,373,211	27,837,680	21,289,563	49,127,243	1,862,012	8,383,956	10,245,968
4	391XXX	Office Furniture & Equipment	1,476,787	14,800,208	16,276,995	1,474,529	10,618,557	12,093,086	2,258	4,181,651	4,183,909
4	392XXX	Transportation Equipment	13,954,052	5,543,862	19,497,914	10,310,963	3,977,499	14,288,462	3,643,089	1,566,363	5,209,452
4	393000	Stores Equipment	415,901	1,102,243	1,518,144	360,880	790,815	1,151,695	55,021	311,428	366,449
4	394000	Tools, Shop & Garage Equipment	3,188,031	7,926,846	11,114,877	2,585,728	5,687,195	8,272,923	602,303	2,239,651	2,841,954
4	395XXX	Laboratory Equipment	106,253	529,872	636,125	106,253	380,162	486,415	0	149,710	149,710
4	396XXX	Power Operated Equipment	3,552,778	1,074,574	4,627,352	2,661,264	770,964	3,432,228	891,514	303,610	1,195,124
4	397XXX	Communications Equipment	4,790,216	20,847,668	25,637,884	3,654,645	14,957,368	18,612,013	1,135,571	5,890,300	7,025,871
4	398000	Miscellaneous Equipment	1,960	180,085	182,045	0	129,204	129,204	1,960	50,881	52,841
TOTAL GENERAL PLANT			60,557,699	84,378,332	144,936,031	52,264,035	60,538,078	112,802,113	8,293,664	23,840,254	32,133,918

RESULTS OF OPERATIONS		
<b>GAS UTILITY PLANT</b>		
For Twelve Months Ended March 31, 2023		
Ending Balance Basis		

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,028,702,674	198,582,767	1,227,285,441	717,511,064	140,709,913	858,220,977	311,191,610	57,872,854	369,064,464
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,396,954)	(19,396,954)	0	(13,277,215)	(13,277,215)	0	(6,119,739)	(6,119,739)
G-ADEP		Distribution Plant	(293,971,422)	(2,037,861)	(296,009,283)	(190,784,050)	(1,364,083)	(192,148,133)	(103,187,372)	(673,778)	(103,861,150)
G-ADEP		General Plant	(19,693,852)	(29,321,193)	(49,015,045)	(15,633,818)	(21,036,783)	(36,670,601)	(4,060,034)	(8,284,410)	(12,344,444)
		TOTAL ACCUMULATED DEPRECIATION	(313,665,274)	(50,756,008)	(364,421,282)	(206,417,868)	(35,678,081)	(242,095,949)	(107,247,406)	(15,077,927)	(122,325,333)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(485,565)	(1,098,080)	(1,583,645)	(321,817)	(787,828)	(1,109,645)	(163,748)	(310,252)	(474,000)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,765,981)	(30,361,207)	(34,127,188)	(3,765,981)	(21,782,952)	(25,548,933)	0	(8,578,255)	(8,578,255)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(4,251,546)	(31,459,287)	(35,710,833)	(4,087,798)	(22,570,780)	(26,658,578)	(163,748)	(8,888,507)	(9,052,255)
		TOTAL ACCUMULATED DEPR/AMORT	(317,916,820)	(82,215,295)	(400,132,115)	(210,505,666)	(58,248,861)	(268,754,527)	(107,411,154)	(23,966,434)	(131,377,588)
		NET GAS UTILITY PLANT before DFIT	710,785,854	116,367,472	827,153,326	507,005,398	82,461,052	589,466,450	203,780,456	33,906,420	237,686,876
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,451,403)	(101,451,403)	0	(72,298,328)	(72,298,328)	0	(29,153,075)	(29,153,075)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,093,811)	(15,093,811)	0	(10,828,292)	(10,828,292)	0	(4,265,519)	(4,265,519)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(1,287,513)	(1,287,513)	0	(923,739)	(923,739)	0	(363,774)	(363,774)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	(1,487)	(1,487)	0	(1,067)	(1,067)	0	(420)	(420)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(275,603)	(275,603)	0	(196,406)	(196,406)	0	(79,197)	(79,197)
		TOTAL ACCUMULATED DFIT	0	(118,109,817)	(118,109,817)	0	(84,247,832)	(84,247,832)	0	(33,861,985)	(33,861,985)
		NET GAS UTILITY PLANT	710,785,854	(1,742,345)	709,043,509	507,005,398	(1,786,780)	505,218,618	203,780,456	44,435	203,824,891

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)	100.000%	71.264%	28.736%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended March 31, 2023	
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	710,785,854	(1,742,345)	709,043,509	507,005,398	(1,786,780)	505,218,618	203,780,456	44,435	203,824,891
	OTHER ADJUSTMENTS:									
4	108121 AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332 Regulatory Asset - AFUDC	1,436,243	2,128,743	3,564,986	914,820	1,527,288	2,442,108	521,423	601,455	1,122,878
4	182318 Accumulated Amortization - AFUDC	(301,029)	(834,991)	(1,136,020)	(222,207)	(599,072)	(821,279)	(78,822)	(235,919)	(314,741)
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	1,391,192	1,391,192	0	952,271	952,271	0	438,921	438,921
1	164115 Gas Inventory--Clay Basin	0	48,637	48,637	0	34,895	34,895	0	13,742	13,742
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,313,081	0	3,313,081	3,313,081	0	3,313,081	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	7,863,003	0	7,863,003	7,863,003	0	7,863,003	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(2,346,978)	0	(2,346,978)	(2,346,978)	0	(2,346,978)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(22,976,999)	0	(22,976,999)	(12,263,261)	0	(12,263,261)	(10,713,738)	0	(10,713,738)
99	190393 ADFIT-Customer Tax Credit	4,825,170	0	4,825,170	2,575,285	0	2,575,285	2,249,885	0	2,249,885
99	235199 Customer Deposits	(1,090)	0	(1,090)	(1,090)	0	(1,090)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302 WA Excess Nat Gas Line Extension	3,794,724	0	3,794,724	3,794,724	0	3,794,724	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(796,892)	0	(796,892)	(796,892)	0	(796,892)	0	0	0
C-WKC	Working Capital	46,931,435	0	46,931,435	33,244,594	0	33,244,594	13,686,841	0	13,686,841
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	41,740,668	8,464,645	50,205,313	36,075,079	5,838,295	41,913,374	5,665,589	2,626,350	8,291,939
	NET RATE BASE	752,526,522	6,722,300	759,248,822	543,080,477	4,051,515	547,131,992	209,446,045	2,670,785	212,116,830

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-12E</b>
For Twelve Months Ended March 31, 2023	
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	
<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>57,432</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-12E</b>
For Twelve Months Ended March 31, 2023	
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	
<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		14,795
	GD-WA	24,862		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		0
9,4	CD-WA	3,718,025	2,868,196	849,829		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>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>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-12E</b>
For Twelve Months Ended March 31, 2023	
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	
<b>Electric Production</b>														
Steam (ED-AN)	(79,041,092)	(79,041,092)												
Steam (ED-ID)	(96,791,527)	(96,791,527)												
Steam (ED-WA)	(188,804,211)	(188,804,211)												
Hydro (ED-AN)	(193,074,454)	(193,074,454)												
Other (ED-AN)	(172,313,112)	(172,313,112)												
<b>Total Electric Production</b>	<b>(730,024,396)</b>	<b>(730,024,396)</b>												
<b>Electric Transmission</b>														
ED-AN	(247,187,814)	(247,187,814)												
ED-ID	(10,666,885)	(10,666,885)												
ED-WA	(16,851,180)	(16,851,180)												
<b>Total Electric Transmission</b>	<b>(274,705,879)</b>	<b>(274,705,879)</b>												
<b>Electric Distribution</b>														
ED-AN	(516,941)	(516,941)												
ED-ID	(282,257,726)	(282,257,726)												
ED-WA	(466,881,583)	(466,881,583)												
<b>Total Electric Distribution</b>	<b>(749,656,250)</b>	<b>(749,656,250)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(19,396,954)		(19,396,954)			(19,396,954)	(19,396,954)		(13,277,215)	(13,277,215)		(6,119,739)	(6,119,739)	
GD-OR	(1,675,367)			(1,675,367)										
<b>Total Gas Underground Storage</b>	<b>(21,072,321)</b>		<b>(19,396,954)</b>	<b>(1,675,367)</b>		<b>(19,396,954)</b>	<b>(19,396,954)</b>		<b>(13,277,215)</b>	<b>(13,277,215)</b>		<b>(6,119,739)</b>	<b>(6,119,739)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(2,037,861)		(2,037,861)			(2,037,861)	(2,037,861)		(1,364,083)	(1,364,083)		(673,778)	(673,778)	
GD-ID	(103,187,372)		(103,187,372)			(103,187,372)	(103,187,372)				(103,187,372)		(103,187,372)	
GD-WA	(190,784,050)		(190,784,050)			(190,784,050)	(190,784,050)	(190,784,050)		(190,784,050)				
GD-OR	(142,629,212)			(142,629,212)										
<b>Total Gas Distribution</b>	<b>(438,638,495)</b>		<b>(296,009,283)</b>	<b>(142,629,212)</b>		<b>(293,971,422)</b>	<b>(2,037,861)</b>	<b>(296,009,283)</b>	<b>(190,784,050)</b>	<b>(1,364,083)</b>	<b>(192,148,133)</b>	<b>(103,187,372)</b>	<b>(673,778)</b>	<b>(103,861,150)</b>
<b>General Plant</b>														
ED-AN	(37,140,308)	(37,140,308)												
ED-ID	(13,315,181)	(13,315,181)												
ED-WA	(26,820,141)	(26,820,141)												
7.4 CD-AA	(104,136,754)	(73,012,361)	(21,564,639)	(9,559,754)		(21,564,639)	(21,564,639)		(15,471,766)	(15,471,766)		(6,092,873)	(6,092,873)	
9.4 CD-AN	(8,802,465)	(6,790,485)	(2,011,980)			(2,011,980)	(2,011,980)		(1,443,515)	(1,443,515)		(568,465)	(568,465)	
9 CD-ID	(7,517,502)	(5,799,227)	(1,718,275)			(1,718,275)	(1,718,275)				(1,718,275)		(1,718,275)	
9 CD-WA	(12,152,640)	(9,374,911)	(2,777,729)			(2,777,729)	(2,777,729)	(2,777,729)		(2,777,729)				
8.4 GD-AA	(2,560,750)		(1,767,814)	(792,936)		(1,767,814)	(1,767,814)		(1,268,336)	(1,268,336)		(499,478)	(499,478)	
4 GD-AN	(3,976,760)		(3,976,760)			(3,976,760)	(3,976,760)		(2,853,166)	(2,853,166)		(1,123,594)	(1,123,594)	
GD-ID	(2,341,759)		(2,341,759)			(2,341,759)	(2,341,759)				(2,341,759)		(2,341,759)	
GD-WA	(12,856,089)		(12,856,089)			(12,856,089)	(12,856,089)	(12,856,089)		(12,856,089)				
GD-OR	(5,624,594)			(5,624,594)										
<b>Total General Plant</b>	<b>(237,244,943)</b>	<b>(172,252,614)</b>	<b>(49,015,045)</b>	<b>(15,977,284)</b>		<b>(19,693,852)</b>	<b>(29,321,193)</b>	<b>(49,015,045)</b>	<b>(15,633,818)</b>	<b>(21,036,783)</b>	<b>(36,670,601)</b>	<b>(4,060,034)</b>	<b>(8,284,410)</b>	<b>(12,344,444)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,451,342,284)</b>	<b>(1,926,639,139)</b>	<b>(364,421,282)</b>	<b>(160,281,863)</b>		<b>(313,665,274)</b>	<b>(50,756,008)</b>	<b>(364,421,282)</b>	<b>(206,417,868)</b>	<b>(35,678,081)</b>	<b>(242,095,949)</b>	<b>(107,247,406)</b>	<b>(15,077,927)</b>	<b>(122,325,333)</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
Ending Balance Basis

Report ID:
<b>G-AAMT-12E</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	(15,881,354)	(15,881,354)											
Misc Intangible Plt (303000)	ED-AN	(2,884,564)	(2,884,564)											
<b>Total Production/Transmission</b>		<b>(18,765,918)</b>	<b>(18,765,918)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(420,808)	(420,808)											
Misc Intangible Plt (303000)	ED-WA	(67,604)	(67,604)											
<b>Total Distribution</b>		<b>(488,412)</b>	<b>(488,412)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(5,139,497)	(3,603,404)	(1,064,287)	(471,806)		(1,064,287)	(1,064,287)		(763,583)	(763,583)		(300,704)	(300,704)
9,4	CD-AN	(147,846)	(114,053)	(33,793)			(33,793)	(33,793)		(24,245)	(24,245)		(9,548)	(9,548)
	GD-ID	(163,748)		(163,748)			(163,748)	(163,748)				(163,748)		(163,748)
	GD-WA	(321,817)		(321,817)			(321,817)	(321,817)	(321,817)		(321,817)			
	GD-OR	(130,652)			(130,652)									
<b>Total General Plant - 303000</b>		<b>(5,903,560)</b>	<b>(3,717,457)</b>	<b>(1,583,645)</b>	<b>(602,458)</b>	<b>(485,565)</b>	<b>(1,098,080)</b>	<b>(1,583,645)</b>	<b>(321,817)</b>	<b>(787,828)</b>	<b>(1,109,645)</b>	<b>(163,748)</b>	<b>(310,252)</b>	<b>(474,000)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(145,280,538)	(101,859,091)	(30,084,694)	(13,336,753)		(30,084,694)	(30,084,694)		(21,584,565)	(21,584,565)		(8,500,129)	(8,500,129)
9,4	CD-AN	(423,285)	(326,535)	(96,750)			(96,750)	(96,750)		(69,414)	(69,414)		(27,336)	(27,336)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(16,476,269)	(12,710,288)	(3,765,981)		(3,765,981)	(3,765,981)	(3,765,981)	(3,765,981)		(3,765,981)		0	0
	ED-AN	(13,889,508)	(13,889,508)											
	ED-ID	0	0											
	ED-WA	(2,378,866)	(2,378,866)											
8,4	GD-AA	(260,394)		(179,763)	(80,631)		(179,763)	(179,763)		(128,973)	(128,973)		(50,790)	(50,790)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(29,973)			(29,973)									
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(178,738,833)</b>	<b>(131,164,288)</b>	<b>(34,127,188)</b>	<b>(13,447,357)</b>	<b>(3,765,981)</b>	<b>(30,361,207)</b>	<b>(34,127,188)</b>	<b>(3,765,981)</b>	<b>(21,782,952)</b>	<b>(25,548,933)</b>	<b>0</b>	<b>(8,578,255)</b>	<b>(8,578,255)</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	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(1,265,414)	(1,265,414)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,265,414)</b>	<b>(1,265,414)</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>(205,162,137)</b>	<b>(155,401,489)</b>	<b>(35,710,833)</b>	<b>(14,049,815)</b>	<b>(4,251,546)</b>	<b>(31,459,287)</b>	<b>(35,710,833)</b>	<b>(4,087,798)</b>	<b>(22,570,780)</b>	<b>(26,658,578)</b>	<b>(163,748)</b>	<b>(8,888,507)</b>	<b>(9,052,255)</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-12E
For Twelve Months Ended March 31, 2023	
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	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	3,071,017	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,920,609	0	0	8,357,777	8,357,777	0	0	2,468,520	2,468,520	0	1,094,312	1,094,312	
9		CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>19,050,097</b>	<b>800,859</b>	<b>699,567</b>	<b>9,538,357</b>	<b>11,038,783</b>	<b>3,272,093</b>	<b>99,936</b>	<b>2,699,456</b>	<b>6,071,485</b>	<b>845,517</b>	<b>1,094,312</b>	<b>1,939,829</b>	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,734,071	8,505,627	3,115,965	9,112,479	20,734,071	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	4,291,743	0	0	0	0	0	0	0	0	4,291,743	0	4,291,743	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	131,224,555	0	0	92,004,160	92,004,160	0	0	27,173,981	27,173,981	0	12,046,414	12,046,414	
9		CD-WA / ID / AN	31,275,453	9,406,470	6,284,340	8,436,012	24,126,822	2,787,080	1,862,012	2,499,539	7,148,631	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>212,576,422</b>	<b>17,912,097</b>	<b>9,400,305</b>	<b>109,552,651</b>	<b>136,865,053</b>	<b>27,837,680</b>	<b>1,862,012</b>	<b>29,673,520</b>	<b>59,373,212</b>	<b>4,291,743</b>	<b>12,046,414</b>	<b>16,338,157</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	3,713,800	1,314,059	7,798	2,391,943	3,713,800	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847	
7		CD-AA	70,547,867	0	0	49,462,521	49,462,521	0	0	14,609,052	14,609,052	0	6,476,294	6,476,294	
9		CD-WA / ID / AN	5,761,909	4,189,780	7,622	247,508	4,444,910	1,241,406	2,258	73,335	1,316,999	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>80,439,475</b>	<b>5,503,839</b>	<b>15,420</b>	<b>52,101,972</b>	<b>57,621,231</b>	<b>1,474,529</b>	<b>2,258</b>	<b>14,800,207</b>	<b>16,276,994</b>	<b>12,109</b>	<b>6,529,141</b>	<b>6,541,250</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	61,077,388	26,162,331	12,238,712	22,676,345	61,077,388	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,203,071	0	0	0	0	9,859,034	3,394,142	2,949,895	16,203,071	0	0	0	
99		GD-OR / AS	4,720,577	0	0	0	0	0	0	0	0	4,720,577	0	4,720,577	
8		GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094	
7		CD-AA	7,592,110	0	0	5,322,980	5,322,980	0	0	1,572,174	1,572,174	0	696,956	696,956	
9		CD-WA / ID / AN	7,243,189	1,525,275	840,202	3,222,136	5,587,613	451,930	248,947	954,699	1,655,576	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>96,933,522</b>	<b>27,687,606</b>	<b>13,078,914</b>	<b>31,221,461</b>	<b>71,987,981</b>	<b>10,310,964</b>	<b>3,643,089</b>	<b>5,543,861</b>	<b>19,497,914</b>	<b>4,720,577</b>	<b>727,050</b>	<b>5,447,627</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended March 31, 2023	
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	
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	0	0	
99		GD-OR / AS	20,792	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	
7		CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	0	1,150	1,150	
9		CD-WA / ID / AN	5,657,775	467,533	185,696	3,711,348	4,364,577	138,527	55,021	1,099,650	1,293,198	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,386,226</b>	<b>526,399</b>	<b>185,696</b>	<b>4,134,045</b>	<b>4,846,140</b>	<b>360,880</b>	<b>55,021</b>	<b>1,102,243</b>	<b>1,518,144</b>	<b>20,792</b>	<b>1,150</b>	<b>21,942</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	8,378,393	1,423,014	458,259	6,497,120	8,378,393	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,398,195	0	0	0	0	2,580,376	380,678	437,141	3,398,195	0	0	
99		GD-OR / AS	971,938	0	0	0	0	0	0	0	0	971,938	971,938	
8		GD-AA	5,763,733	0	0	0	0	0	0	3,978,993	3,978,993	0	1,784,740	
7		CD-AA	15,832,954	0	0	11,100,801	11,100,801	0	0	3,278,688	3,278,688	0	1,453,465	
9		CD-WA / ID / AN	2,008,145	18,064	747,989	783,090	1,549,143	5,352	221,625	232,025	459,002	0	0	
		<b>TOTAL ACCOUNT</b>	<b>36,353,358</b>	<b>1,441,078</b>	<b>1,206,248</b>	<b>18,381,011</b>	<b>21,028,337</b>	<b>2,585,728</b>	<b>602,303</b>	<b>7,926,847</b>	<b>11,114,878</b>	<b>971,938</b>	<b>3,238,205</b>	<b>4,210,143</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	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	
9		CD-WA / ID / AN	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>	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	3,232,240	397,207	15,791	2,819,242	3,232,240	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	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	
7		CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,009,770</b>	<b>397,207</b>	<b>15,791</b>	<b>3,748,402</b>	<b>4,161,400</b>	<b>106,253</b>	<b>0</b>	<b>529,872</b>	<b>636,125</b>	<b>18,586</b>	<b>193,659</b>	<b>212,245</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2023	
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	27,331,797	12,875,230	7,840,145	6,616,422	27,331,797	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,183,812	0	0	0	0	2,587,188	776,035	820,589	4,183,812	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	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	
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	
		TOTAL ACCOUNT	33,549,631	13,125,238	8,229,890	7,474,803	28,829,931	2,661,264	891,514	1,074,574	4,627,352	43,834	48,514	92,348
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	45,407,593	13,371,317	6,548,922	25,487,354	45,407,593	0	0	0	0	0	0	
99		GD-WA / ID / AN	895,638	0	0	0	0	601,790	287,726	6,122	895,638	0	0	
99		GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	
7		CD-AA	96,281,561	0	0	67,504,928	67,504,928	0	0	19,937,986	19,937,986	0	8,838,647	
9		CD-WA / ID / AN	20,283,933	10,303,468	2,861,499	2,482,667	15,647,634	3,052,855	847,845	735,599	4,636,299	0	0	
		TOTAL ACCOUNT	163,866,649	23,674,785	9,410,421	95,474,949	128,560,155	3,654,645	1,135,571	20,847,668	25,637,884	754,626	8,913,984	9,668,610
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	299,485	0	6,846	292,639	299,485	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	9,092	0	0	0	0	0	0	0	0	9,092	0	
8		GD-AA	889	0	0	0	0	0	0	614	614	0	275	
7		CD-AA	857,050	0	0	600,895	600,895	0	0	177,478	177,478	0	78,677	
9		CD-WA / ID / AN	17,296	0	6,614	6,728	13,342	0	1,960	1,994	3,954	0	0	
		TOTAL ACCOUNT	1,183,812	0	13,460	900,262	913,722	0	1,960	180,086	182,046	9,092	78,952	88,044
		TOTAL GENERAL PLANT	655,465,749	91,069,108	42,255,712	332,644,700	465,969,520	52,264,036	8,293,664	84,378,334	144,936,034	11,688,814	32,871,381	44,560,195

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-12E</b>
For Twelve Months Ended March 31, 2023	
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
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,787,440</b>	<b>319,716</b>	<b>0</b>	<b>16,343,527</b>	<b>16,663,243</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	27,575,212	4,173,578	0	23,401,634	27,575,212	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	287,681	0	0	0	0	0	0	0	0	287,681	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	119,815,325	0	0	84,004,921	84,004,921	0	0	24,811,357	24,811,357	0	10,999,047	
9		CD-WA / ID / AN	959,671	277,622	0	462,697	740,319	82,258	0	137,094	219,352	0	0	
		<b>TOTAL ACCOUNT</b>	<b>149,058,287</b>	<b>4,451,200</b>	<b>0</b>	<b>107,869,252</b>	<b>112,320,452</b>	<b>82,258</b>	<b>0</b>	<b>25,238,673</b>	<b>25,320,931</b>	<b>287,681</b>	<b>11,129,223</b>	<b>11,416,904</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,725,758	0	0	3,725,758	3,725,758	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	24,175,395	0	0	16,949,853	16,949,853	0	0	5,006,241	5,006,241	0	2,219,301	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>27,901,153</b>	<b>0</b>	<b>0</b>	<b>20,675,611</b>	<b>20,675,611</b>	<b>0</b>	<b>0</b>	<b>5,006,241</b>	<b>5,006,241</b>	<b>0</b>	<b>2,219,301</b>	<b>2,219,301</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>7,813,329</b>	<b>7,813,329</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-12E</b>
For Twelve Months Ended March 31, 2023	
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	29,192,891	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	
		<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	
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	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,446,202</b>	<b>16,115,342</b>	<b>0</b>	<b>58,365</b>	<b>16,173,707</b>	<b>4,247,615</b>	<b>0</b>	<b>17,238</b>	<b>4,264,853</b>	<b>0</b>	<b>7,642</b>	<b>7,642</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	338,191	0	0	338,191	338,191	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	14,595,630	0	0	10,233,288	10,233,288	0	0	3,022,463	3,022,463	0	1,339,879	1,339,879
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>14,933,821</b>	<b>0</b>	<b>0</b>	<b>10,571,479</b>	<b>10,571,479</b>	<b>0</b>	<b>0</b>	<b>3,022,463</b>	<b>3,022,463</b>	<b>0</b>	<b>1,339,879</b>	<b>1,339,879</b>
	<b>TOTAL</b>		<b>368,293,579</b>	<b>20,886,258</b>	<b>0</b>	<b>252,621,542</b>	<b>273,507,800</b>	<b>5,352,467</b>	<b>771,517</b>	<b>60,989,856</b>	<b>67,113,840</b>	<b>713,632</b>	<b>26,958,307</b>	<b>27,671,939</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 ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended March 31, 2023	
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	(71,973,400)	(50,461,990)	(14,904,252)	(6,607,158)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(829,329)	(639,769)	(189,560)	0
7	282919 CD-AA	(6,217,463)	(4,359,188)	(1,287,512)	(570,763)
7	283750 CD-AA	(7,185)	(5,037)	(1,488)	(660)
	Total	(79,027,377)	(55,465,984)	(16,382,812)	(7,178,581)

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  
 Ending Balance Basis

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

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	6,715,015	6,715,015	0	0	0	0	6,715,015
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	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	162,236,686	74,879,630	0	237,116,316	128,992,092	61,192,789	33,244,594	13,686,841	0
<b>TOTAL</b>		162,236,686	74,879,630	6,715,015	243,831,331	128,992,092	61,192,789	33,244,594	13,686,841	6,715,015

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%