

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
<b>GAS RATE OF RETURN</b>	
For Month Ended April 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	3,413,900	2,595,760	818,140
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>3,413,900</u>	<u>2,595,760</u>	<u>818,140</u>
G-APL	Gas Net Adjusted Rate Base	<u>756,365,450</u>	<u>545,403,693</u>	<u>210,961,757</u>
	RATE OF RETURN	<u>0.451%</u>	<u>0.476%</u>	<u>0.388%</u>

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Month Ended April 30, 2023  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIE

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2019 thru 12-31-2021	100.000%	68.450%	31.550%
2	Input	Number of Customers Percent	4-01-2023 thru 04-30-2023	271,420 100.000%	177,611 65.438%	93,809 34.562%
3	G-OPS	Direct Distribution Operating Expense Percent	4-01-2023 thru 04-30-2023	960,204 100.000%	593,767 61.838%	366,437 38.162%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accounts 798 - 894		6,726,415	4,697,616	2,028,799
		Direct O & M Accounts 901 - 935		16,304,486	13,169,512	3,134,974
		Total		23,030,901	17,867,128	5,163,773
		Percentage		100.000%	77.579%	22.421%
		Direct Labor				
		Amount: Accounts 798 - 894		7,666,023	5,679,187	1,986,836
		Amount: Accounts 901 - 935		3,202,417	2,266,150	936,267
		Total		10,868,440	7,945,337	2,923,103
		Percentage		100.000%	73.105%	26.895%
		Total Number of Customers		270,130	176,812	93,318
		Percentage		100.000%	65.454%	34.546%
		Total Direct Plant		703,756,070	498,574,572	205,181,498
		Percentage		100.000%	70.845%	29.155%
4		Total Four Factor Allocators Percent		400.000%	286.983%	113.017%
				100.000%	71.746%	28.254%
6	Input	Actual Therms Purchased Percent	4-01-2023 thru 04-30-2023	25,352,399 100.000%	17,123,010 67.540%	8,229,389 32.460%

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AVISTA UTILITIE

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

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AVISTA UTILITIE

Input	Gas North/Oregon 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North
	Direct O & M Accts 580 - 894		14,581,563	0	10,070,421
	Direct O & M Accts 901 - 935		22,667,120	0	15,453,013
	Direct O & M Accts 901 - 905 Utility 9 Only		1,474,040	0	1,474,040
	<b>Total</b>		<b>38,722,723</b>	<b>0</b>	<b>26,997,474</b>
	Percentage		100.000%	0.000%	69.720%
	Direct Labor Accts 580 - 894		12,190,458	0	8,793,619
	Direct Labor Accts 901 - 935		4,332,630	0	2,024,559
	Direct Labor Accts 901 - 905 Utility 9 Only		1,570,100	0	1,570,100
	<b>Total</b>		<b>18,093,188</b>	<b>0</b>	<b>12,388,278</b>
	Percentage		100.000%	0.000%	68.469%
	Number of Customers at		377,568	0	270,130
	Percentage		100.000%	0.000%	71.545%
	Net Direct Plant		1,102,026,774	0	731,821,367
	Percentage		100.000%	0.000%	66.407%
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>276.141%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.035%</b>

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**RESULTS OF OPERATIONS**  
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AVISTA UTILITIE

Input		01-01-2022 thru 12-31-2022	Total	Electric	Gas North
	Elec/Gas North 4-Factor				
	Direct O & M Accts 580 - 894		98,526,243	88,025,167	10,501,076
	Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834
	Adjustments		0	0	0
	Total		162,840,888	136,357,978	26,482,910
	Percentage		100.000%	83.737%	16.263%
	Direct Labor Accts 580 - 894		65,350,087	53,395,893	11,954,194
	Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017
	Total		90,744,295	75,116,084	15,628,211
	Percentage		100.000%	82.778%	17.222%
	Number of Customers at		680,928	410,798	270,130
	Percentage		100.000%	60.329%	39.671%
	Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367
	Percentage		100.000%	81.729%	18.271%
	Total Percentages		400.000%	308.573%	91.427%
9	Average (CD AN/ID/WA)		100.000%	77.144%	22.856%
JP	Gas North/Oregon JP Factor %	01-01-2022 thru 12-31-2022	100.000%	0.000%	90.350%
10	Actual Annual Throughput Percent	01-01-2022 thru 12-31-2022	System 309,336,642 100.000%	Washington 207,305,518 67.016%	Idaho 102,031,124 32.984%
11	Book Depreciation Percent	4-01-2023 thru 04-30-2023	2,619,272 100.000%	1,877,453 71.678%	741,819 28.322%
12	Net Gas Plant (before ADFIT) - AMA Percent	03-01-2023 thru 04-30-2023	827,715,591 100.000%	590,034,039 71.285%	237,681,552 28.715%
13	G-PLT Net Gas General Plant - AMA Percent	03-01-2023 thru 04-30-2023	95,623,943 100.000%	75,902,918 79.376%	19,721,025 20.624%
14	Net Allocated Schedule M's - AMA Percent	4-01-2023 thru 04-30-2023	-3,622,286 100.000%	-2,578,380 71.181%	-1,043,906 28.819%
99	Input Not Allocated		0.000%	0.000%	0.000%



Oregon Gas

4,704,975

7,458,957

XXXXXX

12,163,932

6.760%

4,678,098

3,586,435

XXXXXX

8,264,533

7.950%

107,438

13.628%

371,511,655

8.383%

36.721%

**9.180%**

Oregon Gas
4,511,142
7,214,107
XXXXXX
11,725,249
30.280%
3,396,839
2,308,071
XXXXXX
5,704,910
31.531%
107,438
28.455%
370,205,407
33.593%
123.859%
<b>30.965%</b>



Oregon Gas

0
0
0
0
0.000%

0
0
0
0.000%

0
0.000%

0
0.000%
0.000%
0.000%

Oregon Gas

9.650%
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RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	21,947,569	0	21,947,569	15,108,003	0	15,108,003	6,839,566	0	6,839,566
99	4812XX	Commercial - Firm & Interruptible	10,946,376	0	10,946,376	7,864,723	0	7,864,723	3,081,653	0	3,081,653
99	4813XX	Industrial-Firm	352,106	0	352,106	209,882	0	209,882	142,224	0	142,224
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	51,909	0	51,909	47,390	0	47,390	4,519	0	4,519
99	499XXX	Unbilled Revenue	(5,134,834)	0	(5,134,834)	(3,576,110)	0	(3,576,110)	(1,558,724)	0	(1,558,724)
TOTAL SALES TO ULTIMATE CUSTOMERS			28,163,126	0	28,163,126	19,653,888	0	19,653,888	8,509,238	0	8,509,238
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	2,622,424	0	2,622,424	1,771,185	0	1,771,185	851,239	0	851,239
4	488000	Miscellaneous Service Revenues	948	0	948	300	0	300	648	0	648
99	4893XX	Transportation Revenues	505,256	0	505,256	461,538	0	461,538	43,718	0	43,718
99	493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4	495XXX	Other Gas Revenues	(115,043)	23,622	(91,421)	(125,448)	16,948	(108,500)	10,405	6,674	17,079
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			3,013,585	23,622	3,037,207	2,107,575	16,948	2,124,523	906,010	6,674	912,684
TOTAL GAS REVENUES			31,176,711	23,622	31,200,333	21,761,463	16,948	21,778,411	9,415,248	6,674	9,421,922
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	18,896,164	0	18,896,164	12,598,400	0	12,598,400	6,297,764	0	6,297,764
99	808XXX	Net Natural Gas Storage Transactions	(2,701,642)	0	(2,701,642)	(1,824,689)	0	(1,824,689)	(876,953)	0	(876,953)
99	811000	Gas Used for Products Extraction	(53,665)	0	(53,665)	(36,245)	0	(36,245)	(17,420)	0	(17,420)
10	813000	Other Gas Expenses	7,603	73,371	80,974	7,603	49,170	56,773	0	24,201	24,201
99	813010	Gas Technology Institute (GTI) Expenses	10,116	0	10,116	7,038	0	7,038	3,078	0	3,078
99	813100	CCA Emission Expense	9,262,000	0	9,262,000	9,262,000	0	9,262,000	0	0	0
99	407417	Regulatory Credits-CCA	(9,262,000)	0	(9,262,000)	(9,262,000)	0	(9,262,000)	0	0	0
TOTAL PRODUCTION EXPENSES			16,158,576	73,371	16,231,947	10,752,107	49,170	10,801,277	5,406,469	24,201	5,430,670
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	98,735	98,735	0	67,584	67,584	0	31,151	31,151
1	837000	Other Equipment	0	119,296	119,296	0	81,658	81,658	0	37,638	37,638
TOTAL UNDERGROUND STORAGE OPER EXP			0	218,031	218,031	0	149,242	149,242	0	68,789	68,789
G-DEPX		Depreciation Expense-Underground Storage	0	63,109	63,109	0	43,198	43,198	0	19,911	19,911
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	23,429	23,429	0	16,037	16,037	0	7,392	7,392

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA)	0	86,538	86,538	0	59,235	59,235	0	27,303	27,303
		TOTAL UNDERGROUND STORAGE EXPENSES	0	304,569	304,569	0	208,477	208,477	0	96,092	96,092

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For Month Ended April 30, 2023	
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AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	23,401	152,112	175,513	19,267	94,063	113,330	4,134	58,049	62,183
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	311,186	97,165	408,351	174,541	60,085	234,626	136,645	37,080	173,725
3	875000	Measuring & Reg Sta Exp-General	15,523	0	15,523	10,675	0	10,675	4,848	0	4,848
3	876000	Measuring & Reg Sta Exp-Industrial	11,025	0	11,025	627	0	627	10,398	0	10,398
3	877000	Measuring & Reg Sta Exp-City Gate	4,949	0	4,949	4,639	0	4,639	310	0	310
3	878000	Meter & House Regulator Expenses	40,275	0	40,275	4,270	0	4,270	36,005	0	36,005
3	879000	Customer Installation Expenses	139,085	6,848	145,933	87,505	4,235	91,740	51,580	2,613	54,193
3	880000	Other Expenses	128,300	69,773	198,073	99,100	43,146	142,246	29,200	26,627	55,827
3	881000	Rents	0	133	133	0	82	82	0	51	51
		MAINTENANCE									
3	885000	Supervision & Engineering	6,312	0	6,312	(848)	0	(848)	7,160	0	7,160
3	887000	Mains	106,460	0	106,460	74,868	0	74,868	31,592	0	31,592
3	889000	Measuring & Reg Sta Exp-General	7,788	4,795	12,583	4,620	2,965	7,585	3,168	1,830	4,998
3	890000	Measuring & Reg Sta Exp-Industrial	(91)	0	(91)	182	0	182	(273)	0	(273)
3	891000	Measuring & Reg Sta Exp-City Gate	12,816	2	12,818	11,503	1	11,504	1,313	1	1,314
3	892000	Services	54,522	0	54,522	39,865	0	39,865	14,657	0	14,657
3	893000	Meters & House Regulators	98,650	46,037	144,687	62,951	28,468	91,419	35,699	17,569	53,268
3	894000	Other Equipment	0	17,198	17,198	0	10,635	10,635	0	6,563	6,563
		TOTAL DISTRIBUTION OPERATING EXP	960,201	394,063	1,354,264	593,765	243,680	837,445	366,436	150,383	516,819
G-DEPX		Depreciation Expense-Distribution	1,989,099	4,786	1,993,885	1,398,621	3,232	1,401,853	590,478	1,554	592,032
G-OTX		Taxes Other Than FIT	2,333,527	0	2,333,527	2,009,479	0	2,009,479	324,048	0	324,048
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	4,322,626	4,786	4,327,412	3,408,100	3,232	3,411,332	914,526	1,554	916,080
		TOTAL DISTRIBUTION EXPENSES	5,282,827	398,849	5,681,676	4,001,865	246,912	4,248,777	1,280,962	151,937	1,432,899

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For Month Ended April 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	7,309	7,309	0	4,783	4,783	0	2,526	2,526
2	902000	Meter Reading Expenses	28,595	8,185	36,780	19,168	5,356	24,524	9,427	2,829	12,256
2	903XXX	Customer Records & Collection Expenses	47,699	403,333	451,032	30,137	263,933	294,070	17,562	139,400	156,962
2	904000	Uncollectible Accounts	54,982	0	54,982	48,702	0	48,702	6,280	0	6,280
2	905000	Misc Customer Accounts	0	9,339	9,339	0	6,111	6,111	0	3,228	3,228
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>131,276</b>	<b>428,166</b>	<b>559,442</b>	<b>98,007</b>	<b>280,183</b>	<b>378,190</b>	<b>33,269</b>	<b>147,983</b>	<b>181,252</b>
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,406,440	7,758	1,414,198	1,074,428	5,077	1,079,505	332,012	2,681	334,693
2	909000	Advertising	2,659	51,423	54,082	1,793	33,650	35,443	866	17,773	18,639
2	910000	Misc Customer Service & Info Exp	0	7,600	7,600	0	4,973	4,973	0	2,627	2,627
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>1,409,099</b>	<b>66,781</b>	<b>1,475,880</b>	<b>1,076,221</b>	<b>43,700</b>	<b>1,119,921</b>	<b>332,878</b>	<b>23,081</b>	<b>355,959</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	23	23	0	15	15	0	8	8
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>23</b>	<b>23</b>	<b>0</b>	<b>15</b>	<b>15</b>	<b>0</b>	<b>8</b>	<b>8</b>
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	29,890	775,876	805,766	8,802	556,660	565,462	21,088	219,216	240,304
4	921000	Office Supplies & Expenses	18	88,979	88,997	18	63,839	63,857	0	25,140	25,140
4	922000	Admin. Expenses Transferred - Credit	0	(1,212)	(1,212)	0	(870)	(870)	0	(342)	(342)
4	923000	Outside Services Employed	26,549	322,365	348,914	18,794	231,284	250,078	7,755	91,081	98,836
4	924000	Property Insurance Premium	0	54,775	54,775	0	39,299	39,299	0	15,476	15,476
4	925XXX	Injuries and Damages	810	143,476	144,286	686	102,938	103,624	124	40,538	40,662
4	926XXX	Employee Pensions and Benefits	136,504	480,219	616,723	94,781	344,538	439,319	41,723	135,681	177,404
4	928000	Regulatory Commission Expenses	100,161	17,590	117,751	76,058	12,620	88,678	24,103	4,970	29,073
4	930000	Miscellaneous General Expenses	1,273	180,606	181,879	1,003	129,578	130,581	270	51,028	51,298
4	931000	Rents	0	13,337	13,337	0	9,569	9,569	0	3,768	3,768
4	935000	Maintenance of General Plant	92,811	254,526	347,337	86,757	182,612	269,369	6,054	71,914	77,968
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>388,016</b>	<b>2,330,537</b>	<b>2,718,553</b>	<b>286,899</b>	<b>1,672,067</b>	<b>1,958,966</b>	<b>101,117</b>	<b>658,470</b>	<b>759,587</b>

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX		Depreciation Expense-General Plant	146,437	415,840	562,277	134,053	298,349	432,402	12,384	117,491	129,875
G-AMTX		Amortization Expense - General Plant - 303000	3,305	7,344	10,649	2,072	5,269	7,341	1,233	2,075	3,308
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 303	71,468	817,509	888,977	71,468	586,530	657,998	0	230,979	230,979
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(5,099)	0	(5,099)	(5,099)	0	(5,099)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	407305	Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	62,904	0	62,904	62,904	0	62,904	0	0	0
99	407307	Regulatory Debit - Existing Meters Deferral Amortizati	26,505	0	26,505	26,505	0	26,505	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	5,032	19,648	24,680	4,002	14,006	18,008	1,030	5,642	6,672
99	407314	Regulatory Debit - FISERVE Amortization	13,195	0	13,195	0	0	0	13,195	0	13,195
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	407332	Existing Meters/ERTs Excess Depreciation Deferral	0	0	0	0	0	0	0	0	0
99	407347	COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99	407381	Voluntary RNG Revenue Offset	3,410	0	3,410	2,850	0	2,850	560	0	560
99	407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99	407419	Amortization AFUDC Equity Tax Credit	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Deferral - Reg. Fees	(46,454)	0	(46,454)	(46,454)	0	(46,454)	0	0	0
99	407447	Regulatory Deferral - COVID-19	(23,576)	0	(23,576)	(23,576)	0	(23,576)	0	0	0
99	407452	Regulatory Deferral - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407454	Regulatory Deferral - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Insurance Balancing	(92)	0	(92)	(92)	0	(92)	0	0	0
99	407493	Amortization Remand Residual	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
G-OTX		Taxes Other Than FIT--A&G	45,972	69,866	115,838	31,344	50,126	81,470	14,628	19,740	34,368
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	475,226	1,330,207	1,805,433	432,196	954,280	1,386,476	43,030	375,927	418,957
		TOTAL ADMIN & GENERAL EXPENSES	863,242	3,660,744	4,523,986	719,095	2,626,347	3,345,442	144,147	1,034,397	1,178,544
		TOTAL EXPENSES BEFORE FIT	23,845,020	4,932,503	28,777,523	16,647,295	3,454,804	20,102,099	7,197,725	1,477,699	8,675,424
		NET OPERATING INCOME (LOSS) BEFORE FIT			2,422,810			1,676,312			746,498
G-FIT		FEDERAL INCOME TAX			1,271,520			821,626			449,894
G-FIT		DEFERRED FEDERAL INCOME TAX			(2,262,610)			(1,741,074)			(521,536)
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			0			0			0
		GAS NET OPERATING INCOME (LOSS)			3,413,900			2,595,760			818,140

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
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RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-ALL	2	Number of Customers		100.000%			65.438%			34.562%	
G-ALL	3	Direct Distribution Operating Expense		100.000%			61.838%			38.162%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			71.746%			28.254%	
G-ALL	10	Actual Annual Throughput		100.000%			67.016%			32.984%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended April 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,460	23,622	28,082	4,460	16,948	21,408	0	6,674	6,674
4	495028	Deferred Exchange Reservation	468,750	0	468,750	316,594	0	316,594	152,156	0	152,156
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	(51,308)	0	(51,308)	122,368	0	122,368	(173,676)	0	(173,676)
4	495329	Amortization Res Decoupling Deferral	(348,477)	0	(348,477)	(405,582)	0	(405,582)	57,105	0	57,105
4	495338	Non-Res Decoupling Deferred Rev	(46,185)	0	(46,185)	(28,769)	0	(28,769)	(17,416)	0	(17,416)
4	495339	Amortization Non-Res Decoupling	(142,283)	0	(142,283)	(134,519)	0	(134,519)	(7,764)	0	(7,764)
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	(115,043)	23,622	(91,421)	(125,448)	16,948	(108,500)	10,405	6,674	17,079

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended April 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	10,832,005	0	10,832,005	7,315,665	0	7,315,665	3,516,340	0	3,516,340
1	804001	Pipeline Demand Costs	2,252,064	0	2,252,064	1,541,538	0	1,541,538	710,526	0	710,526
1	804002	Transport Variable Charges	32,901	0	32,901	22,521	0	22,521	10,380	0	10,380
6	804010	Gas Costs - Fixed Hedge	54,186	0	54,186	36,597	0	36,597	17,589	0	17,589
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	35,551	0	35,551	24,011	0	24,011	11,540	0	11,540
6	804018	Merchandise Processing Fee	12,920	0	12,920	8,726	0	8,726	4,194	0	4,194
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	(474,458)	0	(474,458)	(320,449)	0	(320,449)	(154,009)	0	(154,009)
6	804700	Gas Costs - Offsystem Bookout	32,440	0	32,440	21,910	0	21,910	10,530	0	10,530
6	804711	Gas Costs - Offsystem Bookout Offset	(32,440)	0	(32,440)	(21,910)	0	(21,910)	(10,530)	0	(10,530)
6	804730	Gas Costs - Intracompany LDC Gas	353,910	0	353,910	239,031	0	239,031	114,879	0	114,879
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	2,426,250	0	2,426,250	1,417,888	0	1,417,888	1,008,362	0	1,008,362
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	3,370,835	0	3,370,835	2,312,872	0	2,312,872	1,057,963	0	1,057,963
		TOTAL PURCHASED GAS COSTS	18,896,164	0	18,896,164	12,598,400	0	12,598,400	6,297,764	0	6,297,764

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	67.540%	32.460%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended April 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	10,747	7,758	18,505	7,109	5,077	12,186	3,638	2,681	6,319
99	908600	Public Purpose Tariff Rider Expense Offset	1,697,738	0	1,697,738	1,298,630	0	1,298,630	399,108	0	399,108
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(302,045)	0	(302,045)	(231,311)	0	(231,311)	(70,734)	0	(70,734)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	1,406,440	7,758	1,414,198	1,074,428	5,077	1,079,505	332,012	2,681	334,693

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.438%	34.562%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended April 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.44%	55.44%
2	Cost of Debt		4.631%	4.635%
	Total Cost of Debt		2.567%	2.570%
	Total Weighted Cost		2.567%	2.570%
G-APL	Net Rate Base	756,365,450	545,403,693	210,961,757
	Interest Deduction for FIT Calculation	19,422,230	14,000,513	5,421,717
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
FEDERAL INCOME TAXES--GAS	
For Month Ended April 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	31,200,333	21,778,411	9,421,922
G-OPS	Operating & Maintenance Expense	22,558,140	15,245,056	7,313,084
G-OPS	Book Deprec/Amort and Reg Amortizations	3,746,589	2,750,057	996,532
G-OTX	Taxes Other than FIT	2,472,794	2,106,986	365,808
	Net Operating Income Before FIT	2,422,810	1,676,312	746,498
G-INT	Less: Interest Expense	1,618,519	1,166,709	451,810
G-OTX	Less: Idaho ITC Deferral & Amortization	(394)	0	(394)
G-SCM	Schedule M Adjustments	5,250,960	3,402,903	1,848,057
	Taxable Net Operating Income	6,054,857	3,912,506	2,142,351
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,271,520	821,626	449,894
G-DTE	Deferred FIT	(1,247,179)	(811,565)	(435,614)
G-DTE	Customer Tax Credit Amortization	(1,015,431)	(929,509)	(85,922)
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(991,090)	(919,448)	(71,642)
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-1A</b>
For Month Ended April 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,210,309	1,308,589	3,518,898	1,606,213	936,579	2,542,792	604,096	372,010	976,106
12	997001	Contributions In Aid of Construction	0	116,667	116,667	0	83,166	83,166	0	33,501	33,501
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(81,746)	(81,746)	0	(58,273)	(58,273)	0	(23,473)	(23,473)
99	997010	Deferred Gas Credit and Refunds	5,797,085	(468,750)	5,328,335	3,730,760	(334,148)	3,396,612	2,066,325	(134,602)	1,931,723
12	997016	Redemption Expense Amortization	0	2,536	2,536	0	1,808	1,808	0	728	728
99	997018	DSM Tariff Rider	429,360	0	429,360	291,542	0	291,542	137,818	0	137,818
12	997020	FAS87 Current Pension Accrual	0	(44,897)	(44,897)	0	(32,005)	(32,005)	0	(12,892)	(12,892)
12	997027	Customer Uncollectibles	(39,524)	(87,418)	(126,942)	(39,037)	(62,316)	(101,353)	(487)	(25,102)	(25,589)
99	997031	Decoupling Mechanism	588,253	0	588,253	446,502	0	446,502	141,751	0	141,751
12	997032	Interest Rate Swaps	0	105,329	105,329	0	75,084	75,084	0	30,245	30,245
12	997035	Leases	0	(7,353)	(7,353)	0	(5,275)	(5,275)	0	(2,078)	(2,078)
12	997048	AFUDC	0	(51,846)	(51,846)	0	(36,958)	(36,958)	0	(14,888)	(14,888)
12	997049	Tax Depreciation	0	(3,358,468)	(3,358,468)	0	(2,394,084)	(2,394,084)	0	(964,384)	(964,384)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(302,045)	0	(302,045)	(231,311)	0	(231,311)	(70,734)	0	(70,734)
12	997080	Book Transportation Depreciation	0	263,366	263,366	0	187,740	187,740	0	75,626	75,626
12	997081	Deferred Compensation	0	(1,344)	(1,344)	0	(958)	(958)	0	(386)	(386)
4	997082	Meal Disallowances	0	10,690	10,690	0	7,670	7,670	0	3,020	3,020
12	997083	Paid Time Off	0	68,626	68,626	0	48,920	48,920	0	19,706	19,706
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
12	997101	Repairs 481 (a)	0	(875,000)	(875,000)	0	(623,744)	(623,744)	0	(251,256)	(251,256)
99	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	89,409	0	89,409	89,409	0	89,409	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(2,706)	0	(2,706)	(2,706)	0	(2,706)	0	0	0
99	997109	Tax Reform Amortization	(2,393)	0	(2,393)	(2,393)	0	(2,393)	0	0	0
99	997110	FISERVE	13,195	(5,464)	7,731	0	(3,895)	(3,895)	13,195	(1,569)	11,626
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	83,194	83,194	0	59,305	59,305	0	23,889	23,889
12	997120	Transportation Tax Disallowance	0	1,647	1,647	0	1,174	1,174	0	473	473
12	997122	Regulatory Fees	(46,454)	0	(46,454)	(46,454)	0	(46,454)	0	0	0
12	997125	COVID-19	(23,576)	0	(23,576)	(23,576)	0	(23,576)	0	0	0
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(161,822)	(161,822)	0	(115,355)	(115,355)	0	(46,467)	(46,467)
12	997129	Mixed Service Costs (IDD#5)	0	(450,001)	(450,001)	0	(320,783)	(320,783)	0	(129,218)	(129,218)
12	997138	Intervenor Funding	0	0	0	0	0	0	0	0	0
12	997139	Pension Settlement	0	11,179	11,179	0	7,969	7,969	0	3,210	3,210
12	997140	Insurance Balancing	(92)	0	(92)	(92)	0	(92)	0	0	0
12	997141	CCA	(9,794)	0	(9,794)	(9,794)	0	(9,794)	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>8,873,246</b>	<b>(3,622,286)</b>	<b>5,250,960</b>	<b>4,375,069</b>	<b>(3,514,958)</b>	<b>3,402,903</b>	<b>2,891,964</b>	<b>(1,043,907)</b>	<b>1,848,057</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.438%	34.562%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	67.540%	32.460%
G-ALL	11	Book Depreciation	100.000%	71.678%	28.322%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.285%	28.715%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended April 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	278,277	198,370	79,907
99	410100	Deferred Federal Income Tax Exp	(1,339,940)	(876,244)	(463,696)
		<b>SUBTOTAL</b>	<b>(1,061,663)</b>	<b>(677,874)</b>	<b>(383,789)</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(162,487)	(115,829)	(46,658)
99	411100	Deferred Federal Income Tax Exp	(61,660)	(44,904)	(16,756)
		<b>SUBTOTAL</b>	<b>(224,147)</b>	<b>(160,733)</b>	<b>(63,414)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	38,631	27,042	11,589
		<b>SUBTOTAL</b>	<b>38,631</b>	<b>27,042</b>	<b>11,589</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>(1,247,179)</b>	<b>(811,565)</b>	<b>(435,614)</b>
99	411193	Customer Tax Credit Amortization	(1,015,431)	(929,509)	(85,922)
		<b>SUBTOTAL</b>	<b>(1,015,431)</b>	<b>(929,509)</b>	<b>(85,922)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.285%	28.715%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-OTX-1A
TAXES OTHER THAN FEDERAL INCOME TAX	
For Month Ended April 30, 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	23,429	23,429	0	16,037	16,037	0	7,392	7,392
		TOTAL UNDERGROUND STORAGE TAX	0	23,429	23,429	0	16,037	16,037	0	7,392	7,392
		DISTRIBUTION									
99	408110	State Excise Tax	907,399	0	907,399	907,399	0	907,399	0	0	0
99	408120	Municipal Occupation & License Tax	1,018,960	0	1,018,960	834,792	0	834,792	184,168	0	184,168
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	407,562	0	407,562	267,288	0	267,288	140,274	0	140,274
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(394)	0	(394)	0	0	0	(394)	0	(394)
		TOTAL DISTRIBUTION TAX	2,333,527	0	2,333,527	2,009,479	0	2,009,479	324,048	0	324,048
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	45,972	69,866	115,838	31,344	50,126	81,470	14,628	19,740	34,368
		TOTAL A&G TAX	45,972	69,866	115,838	31,344	50,126	81,470	14,628	19,740	34,368
		TOTAL TAXES OTHER THAN FIT	2,379,499	93,295	2,472,794	2,040,823	66,163	2,106,986	338,676	27,132	365,808

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
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RESULTS OF OPERATIONS		Report ID: G-PLT-1A
GAS UTILITY PLANT		
For Month Ended April 30, 2023 Average of Monthly Averages Basis		

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)	4,329,931	59,735,694	64,065,625	4,329,931	42,857,970	47,187,901	0	16,877,724	16,877,724
TOTAL INTANGIBLE PLANT			6,124,042	61,068,603	67,192,645	5,352,525	43,814,279	49,166,804	771,517	17,254,324	18,025,841
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	2,907,363	2,907,363	0	1,990,090	1,990,090	0	917,273	917,273
1	352XXX	Wells	0	23,528,506	23,528,506	0	16,105,262	16,105,262	0	7,423,244	7,423,244
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	15,423,135	15,423,135	0	10,557,136	10,557,136	0	4,865,999	4,865,999
1	355000	Measuring & Regulating Equipment	0	2,031,735	2,031,735	0	1,390,723	1,390,723	0	641,012	641,012
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	3,045,608	3,045,608	0	2,084,719	2,084,719	0	960,889	960,889
TOTAL UNDERGROUND STORAGE PLANT			0	50,832,282	50,832,282	0	34,821,483	34,821,483	0	16,010,799	16,010,799
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	697,374	0	697,374	515,919	0	515,919	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	478,178,632	2,518,937	480,697,569	325,090,844	1,701,290	326,792,134	153,087,788	817,647	153,905,435
6	378000	Measuring & Reg Station Equip-General	7,533,398	0	7,533,398	4,842,707	0	4,842,707	2,690,691	0	2,690,691
6	379000	Measuring & Reg Station Equip-City Gate	6,850,764	0	6,850,764	1,952,179	0	1,952,179	4,898,585	0	4,898,585
6	380000	Services	343,130,646	0	343,130,646	235,542,610	0	235,542,610	107,588,036	0	107,588,036
6	381XXX	Meters	121,872,907	0	121,872,907	89,552,493	0	89,552,493	32,320,414	0	32,320,414
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	4,138,057	0	4,138,057	3,060,416	0	3,060,416	1,077,641	0	1,077,641
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			964,070,870	2,518,937	966,589,807	661,552,095	1,701,290	663,253,385	302,518,775	817,647	303,336,422
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	29,699,811	29,673,997	59,373,808	27,837,680	21,289,906	49,127,586	1,862,131	8,384,091	10,246,222
4	391XXX	Office Furniture & Equipment	1,476,787	14,789,302	16,266,089	1,474,529	10,610,733	12,085,262	2,258	4,178,569	4,180,827
4	392XXX	Transportation Equipment	13,952,248	5,543,862	19,496,110	10,310,963	3,977,499	14,288,462	3,641,285	1,566,363	5,207,648
4	393000	Stores Equipment	415,901	1,103,740	1,519,641	360,880	791,889	1,152,769	55,021	311,851	366,872
4	394000	Tools, Shop & Garage Equipment	3,188,031	7,926,856	11,114,887	2,585,728	5,687,202	8,272,930	602,303	2,239,654	2,841,957
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	3,542,059	1,074,574	4,616,633	2,661,387	770,964	3,432,351	880,672	303,610	1,184,282
4	397XXX	Communications Equipment	4,787,521	20,871,729	25,659,250	3,651,950	14,974,631	18,626,581	1,135,571	5,897,098	7,032,669



RESULTS OF OPERATIONS  
**GAS UTILITY PLANT**  
 For Month Ended April 30, 2023  
 Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	398000	Miscellaneous Equipment	1,960	180,085	182,045	0	129,204	129,204	1,960	50,881	52,841
		TOTAL GENERAL PLANT	60,542,600	84,393,472	144,936,072	52,261,463	60,548,941	112,810,404	8,281,137	23,844,531	32,125,668
		TOTAL PLANT IN SERVICE	1,030,737,512	198,813,294	1,229,550,806	719,166,083	140,885,993	860,052,076	311,571,429	57,927,301	369,498,730
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,428,508)	(19,428,508)	0	(13,298,814)	(13,298,814)	0	(6,129,694)	(6,129,694)
G-ADEP		Distribution Plant	(294,893,679)	(2,040,253)	(296,933,932)	(191,442,504)	(1,377,987)	(192,820,491)	(103,451,175)	(662,266)	(104,113,441)
G-ADEP		General Plant	(19,791,561)	(29,520,568)	(49,312,129)	(15,727,659)	(21,179,827)	(36,907,486)	(4,063,902)	(8,340,741)	(12,404,643)
		TOTAL ACCUMULATED DEPRECIATION	(314,685,240)	(50,989,329)	(365,674,569)	(207,170,163)	(35,856,628)	(243,026,791)	(107,515,077)	(15,132,701)	(122,647,778)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(487,217)	(1,101,752)	(1,588,969)	(322,853)	(790,463)	(1,113,316)	(164,364)	(311,289)	(475,653)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(3,801,715)	(30,769,963)	(34,571,678)	(3,801,715)	(22,076,219)	(25,877,934)	0	(8,693,744)	(8,693,744)
G-AAAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(4,288,932)	(31,871,715)	(36,160,647)	(4,124,568)	(22,866,682)	(26,991,250)	(164,364)	(9,005,033)	(9,169,397)
		TOTAL ACCUMULATED DEPR/AMORT	(318,974,172)	(82,861,044)	(401,835,216)	(211,294,731)	(58,723,310)	(270,018,041)	(107,679,441)	(24,137,734)	(131,817,175)
		NET GAS UTILITY PLANT before DFIT	711,763,340	115,952,250	827,715,590	507,871,352	82,162,683	590,034,035	203,891,988	33,789,567	237,681,555
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,504,460)	(101,504,460)	0	(72,357,454)	(72,357,454)	0	(29,147,006)	(29,147,006)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(15,045,173)	(15,045,173)	0	(10,793,436)	(10,793,436)	0	(4,251,737)	(4,251,737)
4	282919	ADFIT - Common Plant (282919 from C-DTX)	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-DTX)	0	(1,487)	(1,487)	0	(1,067)	(1,067)	0	(420)	(420)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(275,337)	(275,337)	0	(196,274)	(196,274)	0	(79,063)	(79,063)
		TOTAL ACCUMULATED DFIT	0	(118,113,970)	(118,113,970)	0	(84,271,970)	(84,271,970)	0	(33,842,000)	(33,842,000)
		NET GAS UTILITY PLANT	711,763,340	(2,161,720)	709,601,620	507,871,352	(2,109,287)	505,762,065	203,891,988	(52,433)	203,839,555

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	67.540%	32.460%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.285%	28.715%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended April 30, 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	711,763,340	(2,161,720)	709,601,620	507,871,352	(2,109,287)	505,762,065	203,891,988	(52,433)	203,839,555
		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	1,440,506	2,128,998	3,569,504	919,083	1,527,471	2,446,554	521,423	601,527	1,122,950
4	182318	Accumulated Amortization - AFUDC	(303,545)	(844,716)	(1,148,261)	(224,208)	(606,049)	(830,257)	(79,337)	(238,667)	(318,004)
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	2,742,013	2,742,013	0	1,876,908	1,876,908	0	865,105	865,105
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	3,299,829	0	3,299,829	3,299,829	0	3,299,829	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	7,831,551	0	7,831,551	7,831,551	0	7,831,551	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(2,337,590)	0	(2,337,590)	(2,337,590)	0	(2,337,590)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(22,358,771)	0	(22,358,771)	(11,692,079)	0	(11,692,079)	(10,666,692)	0	(10,666,692)
99	190393	ADFIT-Customer Tax Credit	4,695,342	0	4,695,342	2,455,337	0	2,455,337	2,240,005	0	2,240,005
99	235199	Customer Deposits	(1,394)	0	(1,394)	(1,394)	0	(1,394)	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	3,705,780	0	3,705,780	3,705,780	0	3,705,780	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(778,214)	0	(778,214)	(778,214)	0	(778,214)	0	0	0
C-WKC		Working Capital	41,764,340	0	41,764,340	29,707,395	0	29,707,395	12,056,945	0	12,056,945
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	36,957,834	9,805,996	46,763,830	32,885,490	6,756,138	39,641,628	4,072,344	3,049,858	7,122,202
		NET RATE BASE	748,721,174	7,644,276	756,365,450	540,756,842	4,646,851	545,403,693	207,964,332	2,997,425	210,961,757

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended April 30, 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)	350,925	350,925											
Steam (ED-ID)	363,663	363,663											
Steam (ED-WA)	934,276	934,276											
Hydro (ED-AN)	1,378,500	1,378,500											
Other (ED-AN)	916,532	916,532											
<b>Total Electric Production</b>	<b>3,943,896</b>	<b>3,943,896</b>											
<b>Electric Transmission</b>													
ED-AN	1,668,216	1,668,216											
ED-ID	23,054	23,054											
ED-WA	43,494	43,494											
<b>Total Electric Transmission</b>	<b>1,734,764</b>	<b>1,734,764</b>											
<b>Electric Distribution</b>													
ED-AN	7,132	7,132											
ED-ID	1,695,132	1,695,132											
ED-WA	3,264,909	3,264,909											
<b>Total Electric Distribution</b>	<b>4,967,173</b>	<b>4,967,173</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	63,109		63,109			63,109	63,109		43,198	43,198		19,911	
GD-OR	10,735			10,735									
<b>Total Gas Underground Storage</b>	<b>73,844</b>		<b>63,109</b>	<b>10,735</b>		<b>63,109</b>	<b>63,109</b>		<b>43,198</b>	<b>43,198</b>		<b>19,911</b>	
<b>Gas Distribution</b>													
6 GD-AN	4,786		4,786				4,786		3,232	3,232		1,554	
GD-ID	590,478		590,478			590,478	590,478				590,478	590,478	
GD-WA	1,398,621		1,398,621			1,398,621	1,398,621	1,398,621		1,398,621			
GD-OR	904,518			904,518									
<b>Total Gas Distribution</b>	<b>2,898,403</b>		<b>1,993,885</b>	<b>904,518</b>		<b>1,989,099</b>	<b>1,993,885</b>	<b>1,398,621</b>	<b>3,232</b>	<b>1,401,853</b>	<b>590,478</b>	<b>1,554</b>	
<b>General Plant</b>													
ED-AN	240,967	240,967											
ED-ID	43,437	43,437											
ED-WA	119,571	119,571											
7,4 CD-AA	1,828,216	1,281,799	378,587	167,830		378,587	378,587		271,621	271,621		106,966	
9,4 CD-AN	63,420	48,924	14,496			14,496	14,496		10,400	10,400		4,096	
9 CD-ID	40,247	31,048	9,199			9,199	9,199				9,199	9,199	
9 CD-WA	188,930	145,746	43,184			43,184	43,184	43,184		43,184			
8,4 GD-AA	29,513		20,374	9,139		20,374	20,374		14,618	14,618		5,756	
4 GD-AN	2,383		2,383			2,383	2,383		1,710	1,710		673	
GD-ID	3,185		3,185			3,185	3,185				3,185	3,185	
GD-WA	90,869		90,869			90,869	90,869	90,869		90,869			
GD-OR	17,424			17,424									
<b>Total General Plant</b>	<b>2,668,162</b>	<b>1,911,492</b>	<b>562,277</b>	<b>194,393</b>		<b>146,437</b>	<b>415,840</b>	<b>562,277</b>	<b>134,053</b>	<b>298,349</b>	<b>432,402</b>	<b>12,384</b>	
<b>Total Depreciation Expense</b>	<b>16,286,242</b>	<b>12,557,325</b>	<b>2,619,271</b>	<b>1,109,646</b>		<b>2,135,536</b>	<b>483,735</b>	<b>2,619,271</b>	<b>1,532,674</b>	<b>344,779</b>	<b>1,877,453</b>	<b>602,862</b>	

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended April 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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	67.540%	32.460%

RESULTS OF OPERATIONS  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Month Ended April 30, 2023  
 Average of Monthly Averages Basis

Report ID:  
**G-AMTX-1A**

AVISTA UTILITIES

Ref/Basis	System	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	76,534	76,534												
	Misc Intangible Plt (303000)	ED-AN	21,933	21,933												
<b>Total Production/Transmission</b>			<b>98,467</b>	<b>98,467</b>												
<b>Distribution</b>																
	Franchises (302000)	ED-WA	9,148	9,148												
	Misc Intangible Plt (303000)	ED-WA	489	489												
<b>Total Distribution</b>			<b>9,637</b>	<b>9,637</b>												
<b>General Plant - 303000</b>																
7,4		CD-AA	34,569	24,237	7,159	3,173		7,159	7,159		5,136	5,136		2,023	2,023	
9,4		CD-AN	811	626	185			185	185		133	133		52	52	
		GD-ID	1,233		1,233			1,233	1,233				1,233		1,233	
		GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
		GD-OR	551			551										
<b>Total General Plant - 303000</b>			<b>39,236</b>	<b>24,863</b>	<b>10,649</b>	<b>3,724</b>		<b>3,305</b>	<b>7,344</b>	<b>10,649</b>	<b>2,072</b>	<b>5,269</b>	<b>7,341</b>	<b>1,233</b>	<b>2,075</b>	<b>3,308</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4		CD-AA	3,913,272	2,743,674	810,360	359,238		810,360	810,360		581,401	581,401		228,959	228,959	
9,4		CD-AN	10,007	7,720	2,287			2,287	2,287		1,641	1,641		646	646	
9,4		CD-ID	0	0	0			0	0				0		0	
9,4		CD-WA	312,673	241,205	71,468			71,468	71,468	71,468		71,468			0	
		ED-AN	600,272	600,272												
		ED-ID	0	0												
		ED-WA	99,721	99,721												
8,4		GD-AA	7,043		4,862	2,181		4,862	4,862		3,488	3,488		1,374	1,374	
4		GD-AN	0		0			0	0		0	0		0	0	
		GD-OR	5,367			5,367										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>			<b>4,948,355</b>	<b>3,692,592</b>	<b>888,977</b>	<b>366,786</b>		<b>71,468</b>	<b>817,509</b>	<b>888,977</b>	<b>71,468</b>	<b>586,530</b>	<b>657,998</b>	<b>0</b>	<b>230,979</b>	<b>230,979</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	35,203	35,203												
		GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>			<b>35,203</b>	<b>35,203</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>5,130,898</b>	<b>3,860,762</b>	<b>899,626</b>	<b>370,510</b>		<b>74,773</b>	<b>824,853</b>	<b>899,626</b>	<b>73,540</b>	<b>591,799</b>	<b>665,339</b>	<b>1,233</b>	<b>233,054</b>	<b>234,287</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:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended April 30, 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)	(79,216,554)	(79,216,554)											
Steam (ED-ID)	(96,973,359)	(96,973,359)											
Steam (ED-WA)	(189,271,348)	(189,271,348)											
Hydro (ED-AN)	(193,763,644)	(193,763,644)											
Other (ED-AN)	(172,771,378)	(172,771,378)											
<b>Total Electric Production</b>	<b>(731,996,283)</b>	<b>(731,996,283)</b>											
<b>Electric Transmission</b>													
ED-AN	(248,017,327)	(248,017,327)											
ED-ID	(10,678,412)	(10,678,412)											
ED-WA	(16,872,927)	(16,872,927)											
<b>Total Electric Transmission</b>	<b>(275,568,666)</b>	<b>(275,568,666)</b>											
<b>Electric Distribution</b>													
ED-AN	(520,507)	(520,507)											
ED-ID	(283,018,963)	(283,018,963)											
ED-WA	(468,366,059)	(468,366,059)											
<b>Total Electric Distribution</b>	<b>(751,905,529)</b>	<b>(751,905,529)</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	(19,428,508)		(19,428,508)			(19,428,508)	(19,428,508)		(13,298,814)	(13,298,814)		(6,129,694)	(6,129,694)
GD-OR	(1,680,734)			(1,680,734)									
<b>Total Gas Underground Storage</b>	<b>(21,109,242)</b>		<b>(19,428,508)</b>	<b>(1,680,734)</b>		<b>(19,428,508)</b>	<b>(19,428,508)</b>		<b>(13,298,814)</b>	<b>(13,298,814)</b>		<b>(6,129,694)</b>	<b>(6,129,694)</b>
<b>Gas Distribution</b>													
6 GD-AN	(2,040,253)		(2,040,253)				(2,040,253)	(2,040,253)	(1,377,987)	(1,377,987)		(662,266)	(662,266)
GD-ID	(103,451,175)		(103,451,175)		(103,451,175)	(103,451,175)	(103,451,175)				(103,451,175)		(103,451,175)
GD-WA	(191,442,504)		(191,442,504)		(191,442,504)	(191,442,504)	(191,442,504)	(191,442,504)		(191,442,504)			
GD-OR	(143,044,218)			(143,044,218)									
<b>Total Gas Distribution</b>	<b>(439,978,150)</b>		<b>(296,933,932)</b>	<b>(143,044,218)</b>	<b>(294,893,679)</b>	<b>(2,040,253)</b>	<b>(296,933,932)</b>	<b>(191,442,504)</b>	<b>(1,377,987)</b>	<b>(192,820,491)</b>	<b>(103,451,175)</b>	<b>(662,266)</b>	<b>(104,113,441)</b>
<b>General Plant</b>													
ED-AN	(37,325,474)	(37,325,474)											
ED-ID	(13,302,369)	(13,302,369)											
ED-WA	(26,970,957)	(26,970,957)											
7,4 CD-AA	(104,969,323)	(73,596,092)	(21,737,047)	(9,636,184)		(21,737,047)	(21,737,047)		(15,595,462)	(15,595,462)		(6,141,585)	(6,141,585)
9,4 CD-AN	(8,840,884)	(6,820,123)	(2,020,761)			(2,020,761)	(2,020,761)		(1,449,815)	(1,449,815)		(570,946)	(570,946)
9 CD-ID	(7,484,146)	(5,773,495)	(1,710,651)		(1,710,651)	(1,710,651)	(1,710,651)				(1,710,651)		(1,710,651)
9 CD-WA	(12,250,286)	(9,450,238)	(2,800,048)		(2,800,048)	(2,800,048)	(2,800,048)	(2,800,048)		(2,800,048)			
8,4 GD-AA	(2,575,715)		(1,778,145)	(797,570)		(1,778,145)	(1,778,145)		(1,275,748)	(1,275,748)		(502,397)	(502,397)
4 GD-AN	(3,984,615)		(3,984,615)			(3,984,615)	(3,984,615)		(2,858,802)	(2,858,802)		(1,125,813)	(1,125,813)
GD-ID	(2,353,251)		(2,353,251)		(2,353,251)	(2,353,251)	(2,353,251)				(2,353,251)		(2,353,251)
GD-WA	(12,927,611)		(12,927,611)		(12,927,611)	(12,927,611)	(12,927,611)	(12,927,611)		(12,927,611)			
GD-OR	(5,640,658)			(5,640,658)									
<b>Total General Plant</b>	<b>(238,625,289)</b>	<b>(173,238,748)</b>	<b>(49,312,129)</b>	<b>(16,074,412)</b>	<b>(19,791,561)</b>	<b>(29,520,568)</b>	<b>(49,312,129)</b>	<b>(15,727,659)</b>	<b>(21,179,827)</b>	<b>(36,907,486)</b>	<b>(4,063,902)</b>	<b>(8,340,741)</b>	<b>(12,404,643)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,459,183,159)</b>	<b>(1,932,709,226)</b>	<b>(365,674,569)</b>	<b>(160,799,364)</b>	<b>(314,685,240)</b>	<b>(50,989,329)</b>	<b>(365,674,569)</b>	<b>(207,170,163)</b>	<b>(35,856,628)</b>	<b>(243,026,791)</b>	<b>(107,515,077)</b>	<b>(15,132,701)</b>	<b>(122,647,778)</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended April 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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	67.540%	32.460%

**RESULTS OF OPERATIONS**  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
For Month Ended April 30, 2023  
Average of Monthly Averages Basis

Report ID:  
**G-AAMT-1A**

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	(15,919,621)	(15,919,621)												
Misc Intangible Plt (303000)	ED-AN	(2,895,531)	(2,895,531)												
<b>Total Production/Transmission</b>		<b>(18,815,152)</b>	<b>(18,815,152)</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	(425,382)	(425,382)												
Misc Intangible Plt (303000)	ED-WA	(67,849)	(67,849)												
<b>Total Distribution</b>		<b>(493,231)</b>	<b>(493,231)</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	(5,156,782)	(3,615,523)	(1,067,866)	(473,393)		(1,067,866)	(1,067,866)		(766,151)	(766,151)		(301,715)	(301,715)	
9,4	CD-AN	(148,251)	(114,365)	(33,886)			(33,886)	(33,886)		(24,312)	(24,312)		(9,574)	(9,574)	
	GD-ID	(164,364)		(164,364)			(164,364)	(164,364)				(164,364)		(164,364)	
	GD-WA	(322,853)		(322,853)			(322,853)	(322,853)	(322,853)		(322,853)				
	GD-OR	(130,928)			(130,928)										
<b>Total General Plant - 303000</b>		<b>(5,923,178)</b>	<b>(3,729,888)</b>	<b>(1,588,969)</b>	<b>(604,321)</b>		<b>(487,217)</b>	<b>(1,101,752)</b>	<b>(1,588,969)</b>	<b>(322,853)</b>	<b>(790,463)</b>	<b>(1,113,316)</b>	<b>(164,364)</b>	<b>(311,289)</b>	<b>(475,653)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(147,237,177)	(103,230,928)	(30,489,875)	(13,516,374)		(30,489,875)	(30,489,875)		(21,875,267)	(21,875,267)		(8,614,608)	(8,614,608)	
9,4	CD-AN	(428,289)	(330,395)	(97,894)			(97,894)	(97,894)		(70,235)	(70,235)		(27,659)	(27,659)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	0	
9	CD-WA	(16,632,606)	(12,830,891)	(3,801,715)		(3,801,715)	(3,801,715)	(3,801,715)	(3,801,715)		(3,801,715)		0	0	
	ED-AN	(14,189,644)	(14,189,644)												
	ED-ID	0	0												
	ED-WA	(2,428,726)	(2,428,726)												
8,4	GD-AA	(263,915)		(182,194)	(81,721)		(182,194)	(182,194)		(130,717)	(130,717)		(51,477)	(51,477)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	(32,656)			(32,656)										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(181,213,013)</b>	<b>(133,010,584)</b>	<b>(34,571,678)</b>	<b>(13,630,751)</b>		<b>(3,801,715)</b>	<b>(30,769,963)</b>	<b>(34,571,678)</b>	<b>(3,801,715)</b>	<b>(22,076,219)</b>	<b>(25,877,934)</b>	<b>0</b>	<b>(8,693,744)</b>	<b>(8,693,744)</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	
4	ED-AN	(1,283,015)	(1,283,015)												
	ED-WA	0	0												
	GD-WA	0		0		0	0	0	0	0	0		0	0	
	GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>		<b>(1,283,015)</b>	<b>(1,283,015)</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>(207,727,589)</b>	<b>(157,331,870)</b>	<b>(36,160,647)</b>	<b>(14,235,072)</b>		<b>(4,288,932)</b>	<b>(31,871,715)</b>	<b>(36,160,647)</b>	<b>(4,124,568)</b>	<b>(22,866,682)</b>	<b>(26,991,250)</b>	<b>(164,364)</b>	<b>(9,005,033)</b>	<b>(9,169,397)</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%



RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-1A
For Month Ended April 30, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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 COMMON GENERAL PLANT For Month Ended April 30, 2023 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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AVISTA UTILITIES  
Gas-North Copy

		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,357,777	8,357,777	0	0	2,468,520	2,468,520	0	1,094,312	1,094,312
9	CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0
	TOTAL ACCOUNT	19,050,097	800,859	699,567	9,538,357	11,038,783	3,272,093	99,936	2,699,456	6,071,485	845,517	1,094,312	1,939,829
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,734,071	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	4,292,646	0	0	0	0	0	0	0	0	4,292,646	0	4,292,646
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,226,606	0	0	92,005,598	92,005,598	0	0	27,174,406	27,174,406	0	12,046,602	12,046,602
9	CD-WA / ID / AN	31,276,204	9,406,470	6,284,744	8,436,188	24,127,402	2,787,080	1,862,131	2,499,591	7,148,802	0	0	0
	TOTAL ACCOUNT	212,580,127	17,912,097	9,400,709	109,554,265	136,867,071	27,837,680	1,862,131	29,673,997	59,373,808	4,292,646	12,046,602	16,339,248
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,711,537	1,314,077	7,798	2,389,662	3,711,537	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	70,495,205	0	0	49,425,598	49,425,598	0	0	14,598,147	14,598,147	0	6,471,460	6,471,460
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
	TOTAL ACCOUNT	80,384,550	5,503,857	15,420	52,062,768	57,582,045	1,474,529	2,258	14,789,302	16,266,089	12,109	6,524,307	6,536,416
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	61,376,943	26,429,633	12,158,963	22,788,347	61,376,943	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	4,746,159	0	0	0	0	0	0	0	0	4,746,159	0	4,746,159
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	7,235,298	1,525,275	834,115	3,222,136	5,581,526	451,930	247,143	954,699	1,653,772	0	0	0
	TOTAL ACCOUNT	97,250,768	27,954,908	12,993,078	31,333,463	72,281,449	10,310,964	3,641,285	5,543,861	19,496,110	4,746,159	727,050	5,473,209

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended April 30, 2023 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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AVISTA UTILITIES  
Gas-North Copy

		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
Ref/Basis	Account Description	Total	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
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	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	5,664,324	467,533	185,696	3,716,400	4,369,629	138,527	55,021	1,101,147	1,294,695	0	0	0
	TOTAL ACCOUNT	6,392,775	526,399	185,696	4,139,097	4,851,192	360,880	55,021	1,103,740	1,519,641	20,792	1,150	21,942
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,378,783	1,423,014	458,259	6,497,510	8,378,783	0	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	0
99	GD-OR / AS	971,938	0	0	0	0	0	0	0	0	971,938	0	971,938
8	GD-AA	5,763,746	0	0	0	0	0	0	3,979,002	3,979,002	0	1,784,744	1,784,744
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	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	0
	TOTAL ACCOUNT	36,353,761	1,441,078	1,206,248	18,381,401	21,028,727	2,585,728	602,303	7,926,856	11,114,887	971,938	3,238,209	4,210,147
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,232,240	397,207	15,791	2,819,242	3,232,240	0	0	0	0	0	0	0
99	GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001
7	CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	121,658
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,009,770	397,207	15,791	3,748,402	4,161,400	106,253	0	529,872	636,125	18,586	193,659	212,245

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended April 30, 2023 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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AVISTA UTILITIES  
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		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
Ref/Basis	Account Description	Total	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	0
99	GD-WA / ID / AN	4,183,935	0	0	0	0	2,587,311	776,035	820,589	4,183,935	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	1,414,276	250,008	353,153	487,854	1,091,015	74,076	104,637	144,548	323,261	0	0	0
	TOTAL ACCOUNT	33,502,320	13,125,238	8,193,298	7,474,803	28,793,339	2,661,387	880,672	1,074,574	4,616,633	43,834	48,514	92,348
	397XXX Communication Equipment												
99	ED-WA / ID / AN	45,446,936	13,410,363	6,549,682	25,486,891	45,446,936	0	0	0	0	0	0	0
99	GD-WA / ID / AN	892,944	0	0	0	0	599,096	287,726	6,122	892,944	0	0	0
99	GD-OR / AS	748,402	0	0	0	0	0	0	0	0	748,402	0	748,402
8	GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7	CD-AA	96,396,963	0	0	67,585,839	67,585,839	0	0	19,961,883	19,961,883	0	8,849,241	8,849,241
9	CD-WA / ID / AN	20,284,651	10,303,468	2,861,499	2,483,221	15,648,188	3,052,855	847,845	735,763	4,636,463	0	0	0
	TOTAL ACCOUNT	164,013,194	23,713,831	9,411,181	95,555,951	128,680,963	3,651,951	1,135,571	20,871,729	25,659,251	748,402	8,924,578	9,672,980
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	299,485	0	6,846	292,639	299,485	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	614	614	0	275	275
7	CD-AA	857,050	0	0	600,895	600,895	0	0	177,478	177,478	0	78,677	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	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	655,837,961	91,375,474	42,134,448	332,805,556	466,315,478	52,261,465	8,281,137	84,393,473	144,936,075	11,709,075	32,877,333	44,586,408

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended April 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS\*\*\*\*\*

Ref/Basis	Account	Description	Total	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	0
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	0
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	425,951
8		GD-AA	0	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	571,225
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	0
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,977,645	4,173,588	0	23,804,057	27,977,645	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	320,679	0	0	0	0	0	0	0	0	320,679	0	320,679
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	130,176
7		CD-AA	120,083,305	0	0	84,192,807	84,192,807	0	0	24,866,851	24,866,851	0	11,023,647	11,023,647
9		CD-WA / ID / AN	959,927	277,820	0	462,697	740,517	82,316	0	137,094	219,410	0	0	0
		TOTAL ACCOUNT	149,761,954	4,451,408	0	108,459,561	112,910,969	82,316	0	25,294,167	25,376,483	320,679	11,153,823	11,474,502
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,726,131	0	0	3,726,131	3,726,131	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	24,299,303	0	0	17,036,727	17,036,727	0	0	5,031,900	5,031,900	0	2,230,676	2,230,676
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	28,025,434	0	0	20,762,858	20,762,858	0	0	5,031,900	5,031,900	0	2,230,676	2,230,676
	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	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
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	0
	303115	Misc Intangible Plant--PC Software												
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	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended April 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* OREGON GAS\*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	338,980	0	0	338,980	338,980	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	14,584,006	0	0	10,225,138	10,225,138	0	0	3,020,056	3,020,056	0	1,338,812	1,338,812
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	14,922,986	0	0	10,564,118	10,564,118	0	0	3,020,056	3,020,056	0	1,338,812	1,338,812
		TOTAL	369,110,692	20,886,466	0	253,291,737	274,178,203	5,352,525	771,517	61,068,602	67,192,644	746,630	26,993,215	27,739,845

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended April 30, 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	(71,738,521)	(50,297,312)	(14,855,613)	(6,585,596)
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	(78,792,498)	(55,301,306)	(16,334,173)	(7,157,019)

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
<b>COMMON WORKING CAPITAL</b>
For Month Ended April 30, 2023
Average of Monthly Averages Basis

Report ID:  
C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
	Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1 151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1 151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4 154100 Plant Materials & Oper Supplies	0	0	6,703,148	6,703,148	0	0	0	0	6,703,148
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	895	895	0	0	0	0	895
7/4 154550 Supply Chain Average Cost Variance	0	0	(103)	(103)	0	0	0	0	(103)
7/4 154560 Supply Chain Invoice Price Variance	0	0	423	423	0	0	0	0	423
99 163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99 163999 Investor-Supplied Working Capital	157,384,185	72,216,532	0	229,600,717	127,676,790	60,159,587	29,707,395	12,056,945	0
<b>TOTAL</b>	<b>157,384,185</b>	<b>72,216,532</b>	<b>6,704,363</b>	<b>236,305,080</b>	<b>127,676,790</b>	<b>60,159,587</b>	<b>29,707,395</b>	<b>12,056,945</b>	<b>6,704,363</b>

ALLOCATION RATIOS:

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

Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
70.112%	20.708%	9.180%	33.057%	28.254%	100.000%