

RESULTS OF OPERATIONS	Report ID: G-ROR-12A
GAS RATE OF RETURN	
For Twelve Months 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)	49,579,001	35,773,336	13,805,665
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	49,579,001	35,773,336	13,805,665
G-APL	Gas Net Adjusted Rate Base	730,845,476	523,058,909	207,786,567
	RATE OF RETURN	6.784%	6.839%	6.644%

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 April 30, 2023
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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 - AMA Percent	05-01-2022 thru 04-30-2023	269,575 100.000%	176,402 65.437%	93,173 34.563%
3	G-OPS	Direct Distribution Operating Expense Percent	05-01-2022 thru 04-30-2023	13,801,850 100.000%	9,907,285 71.782%	3,894,565 28.218%
	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	05-01-2022 thru 04-30-2023	320,125,516 100.000%	214,589,900 67.033%	105,535,616 32.967%

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	232,359,473	0	232,359,473	161,185,241	0	161,185,241	71,174,232	0	71,174,232
99	4812XX	Commercial - Firm & Interruptible	116,084,530	0	116,084,530	82,812,923	0	82,812,923	33,271,607	0	33,271,607
99	4813XX	Industrial-Firm	4,219,746	0	4,219,746	2,444,763	0	2,444,763	1,774,983	0	1,774,983
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	515,183	0	515,183	467,713	0	467,713	47,470	0	47,470
99	499XXX	Unbilled Revenue	1,544,457	0	1,544,457	870,180	0	870,180	674,277	0	674,277
TOTAL SALES TO ULTIMATE CUSTOMERS			354,723,389	0	354,723,389	247,780,820	0	247,780,820	106,942,569	0	106,942,569
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	62,051,243	0	62,051,243	40,917,628	0	40,917,628	21,133,615	0	21,133,615
4	488000	Miscellaneous Service Revenues	7,701	0	7,701	2,985	0	2,985	4,716	0	4,716
99	4893XX	Transportation Revenues	5,784,132	0	5,784,132	5,248,469	0	5,248,469	535,663	0	535,663
99	493000	Rent from Gas Property	(209)	0	(209)	(209)	0	(209)	0	0	0
4	495XXX	Other Gas Revenues	(2,716,681)	427,819	(2,288,862)	(2,639,237)	306,943	(2,332,294)	(77,444)	120,876	43,432
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			65,126,186	427,819	65,554,005	43,529,636	306,943	43,836,579	21,596,550	120,876	21,717,426
TOTAL GAS REVENUES			419,849,575	427,819	420,277,394	291,310,456	306,943	291,617,399	128,539,119	120,876	128,659,995
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	230,895,333	0	230,895,333	151,849,761	0	151,849,761	79,045,572	0	79,045,572
99	808XXX	Net Natural Gas Storage Transactions	(594,625)	0	(594,625)	(8,425)	0	(8,425)	(586,200)	0	(586,200)
99	811000	Gas Used for Products Extraction	(614,880)	0	(614,880)	(406,441)	0	(406,441)	(208,439)	0	(208,439)
10	813000	Other Gas Expenses	96,485	1,009,771	1,106,256	96,485	676,708	773,193	0	333,063	333,063
99	813010	Gas Technology Institute (GTI) Expenses	132,682	0	132,682	91,696	0	91,696	40,986	0	40,986
99	813100	CCA Emission Expense	28,262,000	0	28,262,000	28,262,000	0	28,262,000	0	0	0
99	407417	Regulatory Credits-CCA	(28,262,000)	0	(28,262,000)	(28,262,000)	0	(28,262,000)	0	0	0
TOTAL PRODUCTION EXPENSES			229,914,995	1,009,771	230,924,766	151,623,076	676,708	152,299,784	78,291,919	333,063	78,624,982
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	873,715	873,715	0	598,058	598,058	0	275,657	275,657
1	837000	Other Equipment	0	1,989,502	1,989,502	0	1,361,814	1,361,814	0	627,688	627,688
TOTAL UNDERGROUND STORAGE OPER EXP			0	2,863,217	2,863,217	0	1,959,872	1,959,872	0	903,345	903,345
G-DEPX		Depreciation Expense-Underground Storage	0	741,395	741,395	0	507,485	507,485	0	233,910	233,910
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	250,238	250,238	0	171,288	171,288	0	78,950	78,950

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	991,633	991,633	0	678,773	678,773	0	312,860	312,860
		TOTAL UNDERGROUND STORAGE EXPENSES	0	3,854,850	3,854,850	0	2,638,645	2,638,645	0	1,216,205	1,216,205

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	434,500	1,798,688	2,233,188	366,310	1,291,134	1,657,444	68,190	507,554	575,744
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,853,200	995,953	4,849,153	2,657,872	714,915	3,372,787	1,195,328	281,038	1,476,366
3	875000	Measuring & Reg Sta Exp-General	138,201	0	138,201	82,444	0	82,444	55,757	0	55,757
3	876000	Measuring & Reg Sta Exp-Industrial	15,687	0	15,687	4,644	0	4,644	11,043	0	11,043
3	877000	Measuring & Reg Sta Exp-City Gate	76,099	0	76,099	45,763	0	45,763	30,336	0	30,336
3	878000	Meter & House Regulator Expenses	684,517	79	684,596	406,847	57	406,904	277,670	22	277,692
3	879000	Customer Installation Expenses	2,029,633	105,221	2,134,854	1,308,409	75,530	1,383,939	721,224	29,691	750,915
3	880000	Other Expenses	1,978,692	649,822	2,628,514	1,617,579	466,455	2,084,034	361,113	183,367	544,480
3	881000	Rents	32	(3,675)	(3,643)	32	(2,638)	(2,606)	0	(1,037)	(1,037)
		MAINTENANCE									
3	885000	Supervision & Engineering	29,787	0	29,787	15,712	0	15,712	14,075	0	14,075
3	887000	Mains	1,149,005	0	1,149,005	911,621	0	911,621	237,384	0	237,384
3	889000	Measuring & Reg Sta Exp-General	236,778	26,750	263,528	188,076	19,202	207,278	48,702	7,548	56,250
3	890000	Measuring & Reg Sta Exp-Industrial	13,767	802	14,569	6,682	576	7,258	7,085	226	7,311
3	891000	Measuring & Reg Sta Exp-City Gate	178,659	5,121	183,780	113,618	3,676	117,294	65,041	1,445	66,486
3	892000	Services	1,570,857	0	1,570,857	1,177,815	0	1,177,815	393,042	0	393,042
3	893000	Meters & House Regulators	1,412,438	728,651	2,141,089	1,003,862	523,040	1,526,902	408,576	205,611	614,187
3	894000	Other Equipment	0	212,711	212,711	0	152,688	152,688	0	60,023	60,023
		TOTAL DISTRIBUTION OPERATING EXP	13,801,852	4,520,123	18,321,975	9,907,286	3,244,635	13,151,921	3,894,566	1,275,488	5,170,054
G-DEPX		Depreciation Expense-Distribution	23,139,521	57,432	23,196,953	16,176,645	38,498	16,215,143	6,962,876	18,934	6,981,810
G-OTX		Taxes Other Than FIT	24,768,377	0	24,768,377	21,628,615	0	21,628,615	3,139,762	0	3,139,762
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	47,907,898	57,432	47,965,330	37,805,260	38,498	37,843,758	10,102,638	18,934	10,121,572
		TOTAL DISTRIBUTION EXPENSES	61,709,750	4,577,555	66,287,305	47,712,546	3,283,133	50,995,679	13,997,204	1,294,422	15,291,626

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	87,151	87,151	0	57,029	57,029	0	30,122	30,122
2	902000	Meter Reading Expenses	386,377	96,695	483,072	279,390	63,274	342,664	106,987	33,421	140,408
2	903XXX	Customer Records & Collection Expenses	551,380	4,756,383	5,307,763	284,414	3,112,434	3,396,848	266,966	1,643,949	1,910,915
2	904000	Uncollectible Accounts	40,016	1	40,017	(155,855)	1	(155,854)	195,871	0	195,871
2	905000	Misc Customer Accounts	0	166,241	166,241	0	108,783	108,783	0	57,458	57,458
TOTAL CUSTOMER ACCOUNTS EXPENSES			977,773	5,106,471	6,084,244	407,949	3,341,521	3,749,470	569,824	1,764,950	2,334,774
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	17,542,621	94,609	17,637,230	13,694,960	61,909	13,756,869	3,847,661	32,700	3,880,361
2	909000	Advertising	102,420	468,157	570,577	71,197	306,348	377,545	31,223	161,809	193,032
2	910000	Misc Customer Service & Info Exp	0	164,567	164,567	0	107,688	107,688	0	56,879	56,879
TOTAL CUSTOMER SERVICE & INFO EXP			17,645,041	727,333	18,372,374	13,766,157	475,945	14,242,102	3,878,884	251,388	4,130,272
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	449	449	0	294	294	0	155	155
TOTAL SALES EXPENSES			0	449	449	0	294	294	0	155	155
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	201,909	8,519,977	8,721,886	130,490	6,112,743	6,243,233	71,419	2,407,234	2,478,653
4	921000	Office Supplies & Expenses	73	1,220,079	1,220,152	60	875,358	875,418	13	344,721	344,734
4	922000	Admin. Expenses Transferred - Credit	0	(18,688)	(18,688)	0	(13,408)	(13,408)	0	(5,280)	(5,280)
4	923000	Outside Services Employed	190,267	3,698,631	3,888,898	130,314	2,653,620	2,783,934	59,953	1,045,011	1,104,964
4	924000	Property Insurance Premium	0	602,977	602,977	0	432,612	432,612	0	170,365	170,365
4	925XXX	Injuries and Damages	18,085	1,807,090	1,825,175	13,431	1,296,515	1,309,946	4,654	510,575	515,229
4	926XXX	Employee Pensions and Benefits	4,301,401	5,571,905	9,873,306	3,145,863	3,997,619	7,143,482	1,155,538	1,574,286	2,729,824
4	928000	Regulatory Commission Expenses	882,548	254,367	1,136,915	654,618	182,498	837,116	227,930	71,869	299,799
4	930000	Miscellaneous General Expenses	32,581	1,931,119	1,963,700	25,012	1,385,501	1,410,513	7,569	545,618	553,187
4	931000	Rents	0	134,833	134,833	0	96,737	96,737	0	38,096	38,096
4	935000	Maintenance of General Plant	907,970	3,216,210	4,124,180	797,632	2,307,502	3,105,134	110,338	908,708	1,019,046
TOTAL ADMIN & GEN OPERATING EXP			6,534,834	26,938,500	33,473,334	4,897,420	19,327,297	24,224,717	1,637,414	7,611,203	9,248,617

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	1,753,139	4,863,777	6,616,916	1,604,195	3,489,565	5,093,760	148,944	1,374,212	1,523,156
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 - 303	850,569	9,205,484	10,056,053	850,569	6,604,566	7,455,135	0	2,600,918	2,600,918
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(20,397)	0	(20,397)	(20,397)	0	(20,397)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extension	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	877,461	0	877,461	877,461	0	877,461	0	0	0
99	407307	Regulatory Debit - Existing Meters Deferral Amortizati	344,288	0	344,288	344,288	0	344,288	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	59,066	224,715	283,781	47,084	159,595	206,679	11,982	65,120	77,102
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 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	46,451	0	46,451	42,244	0	42,244	4,207	0	4,207
99	407407	Reg. Credits-Amortization Depreciation Benefit	(132,932)	0	(132,932)	0	0	0	(132,932)	0	(132,932)
99	407419	Amortization AFUDC Equity Tax Credit	(208,961)	0	(208,961)	(90,731)	0	(90,731)	(118,230)	0	(118,230)
99	407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Deferral - Reg. Fees	(185,815)	0	(185,815)	(185,815)	0	(185,815)	0	0	0
99	407447	Regulatory Deferral - COVID-19	475,276	0	475,276	475,276	0	475,276	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	(399)	0	(399)	(399)	0	(399)	0	0	0
99	407493	Amortization Remand Residual	(22,673)	0	(22,673)	(22,673)	0	(22,673)	0	0	0
G-OTX		Taxes Other Than FIT--A&G	593,446	946,143	1,539,589	431,302	678,820	1,110,122	162,144	267,323	429,467
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	4,331,041	15,328,245	19,659,286	4,742,912	10,995,773	15,738,685	(411,871)	4,332,472	3,920,601
		TOTAL ADMIN & GENERAL EXPENSES	10,865,875	42,266,745	53,132,620	9,640,332	30,323,070	39,963,402	1,225,543	11,943,675	13,169,218
		TOTAL EXPENSES BEFORE FIT	321,113,434	57,543,174	378,656,608	223,150,060	40,739,316	263,889,376	97,963,374	16,803,858	114,767,232
		NET OPERATING INCOME (LOSS) BEFORE FIT			41,620,786			27,728,023			13,892,763
G-FIT		FEDERAL INCOME TAX			(5,837,033)			(4,789,243)			(1,047,790)
G-FIT		DEFERRED FEDERAL INCOME TAX			(2,121,182)			(3,256,070)			1,134,888
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			0			0			0
		GAS NET OPERATING INCOME (LOSS)			49,579,001			35,773,336			13,805,665

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-12A
For Twelve Months 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 - AMA		100.000%			65.437%			34.563%	
G-ALL	3	Direct Distribution Operating Expense		100.000%			71.782%			28.218%	
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-495-12A
For Twelve Months 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	213,178	427,819	640,997	213,178	306,943	520,121	0	120,876	120,876
4	495028	Deferred Exchange Reservation	5,625,001	0	5,625,001	3,730,688	0	3,730,688	1,894,313	0	1,894,313
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	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	(3,080,397)	0	(3,080,397)	(830,273)	0	(830,273)	(2,250,124)	0	(2,250,124)
4	495329	Amortization Res Decoupling Deferral	(4,089,118)	0	(4,089,118)	(4,769,555)	0	(4,769,555)	680,437	0	680,437
4	495338	Non-Res Decoupling Deferred Rev	180,197	0	180,197	548,702	0	548,702	(368,505)	0	(368,505)
4	495339	Amortization Non-Res Decoupling	(1,565,868)	0	(1,565,868)	(1,532,304)	0	(1,532,304)	(33,564)	0	(33,564)
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	(2,716,680)	427,819	(2,288,861)	(2,639,237)	306,943	(2,332,294)	(77,443)	120,876	43,433

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-804-12A
For Twelve Months 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	308,805,918	0	308,805,918	207,181,335	0	207,181,335	101,624,583	0	101,624,583
1	804001	Pipeline Demand Costs	20,677,916	0	20,677,916	14,137,577	0	14,137,577	6,540,339	0	6,540,339
1	804002	Transport Variable Charges	369,045	0	369,045	252,471	0	252,471	116,574	0	116,574
6	804010	Gas Costs - Fixed Hedge	(168,648)	0	(168,648)	(115,597)	0	(115,597)	(53,051)	0	(53,051)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	494,093	0	494,093	327,876	0	327,876	166,217	0	166,217
6	804018	Merchandise Processing Fee	156,614	0	156,614	103,572	0	103,572	53,042	0	53,042
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	(50,164,458)	0	(50,164,458)	(33,698,729)	0	(33,698,729)	(16,465,729)	0	(16,465,729)
6	804700	Gas Costs - Offsystem Bookout	1,858,597	0	1,858,597	1,234,296	0	1,234,296	624,301	0	624,301
6	804711	Gas Costs - Offsystem Bookout Offset	(1,858,597)	0	(1,858,597)	(1,234,296)	0	(1,234,296)	(624,301)	0	(624,301)
6	804730	Gas Costs - Intracompany LDC Gas	7,346,022	0	7,346,022	4,892,794	0	4,892,794	2,453,228	0	2,453,228
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	26,515,945	0	26,515,945	15,723,519	0	15,723,519	10,792,426	0	10,792,426
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(83,137,114)	0	(83,137,114)	(56,955,057)	0	(56,955,057)	(26,182,057)	0	(26,182,057)
		TOTAL PURCHASED GAS COSTS	230,895,333	0	230,895,333	151,849,761	0	151,849,761	79,045,572	0	79,045,572

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	67.033%	32.967%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months 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	134,807	94,609	229,416	85,200	61,909	147,109	49,607	32,700	82,307
99	908600	Public Purpose Tariff Rider Expense Offset	17,119,799	0	17,119,799	13,399,851	0	13,399,851	3,719,948	0	3,719,948
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	160,830	0	160,830	82,724	0	82,724	78,106	0	78,106
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			17,542,621	94,609	17,637,230	13,694,960	61,909	13,756,869	3,847,661	32,700	3,880,361

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.437%	34.563%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months 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	730,845,476	523,058,909	207,786,567
	Interest Deduction for FIT Calculation	18,767,037	13,426,922	5,340,115
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12A
For Twelve Months Ended April 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Income: Operating Revenue	420,277,394	291,617,399	128,659,995
G-OPS	Operating & Maintenance Expense	310,040,359	209,628,160	100,412,199
G-OPS	Book Deprec/Amort and Reg Amortizations	42,058,045	31,351,191	10,706,854
G-OTX	Taxes Other than FIT	26,558,204	22,910,025	3,648,179
	Net Operating Income Before FIT	41,620,786	27,728,023	13,892,763
G-INT	Less: Interest Expense	18,767,037	13,426,922	5,340,115
G-OTX	Less: Idaho ITC Deferral & Amortization	(51)	0	(51)
G-SCM	Schedule M Adjustments	(50,649,094)	(37,107,020)	(13,542,074)
	Taxable Net Operating Income	(27,795,396)	(22,805,919)	(4,989,477)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,837,033)	(4,789,243)	(1,047,790)
G-DTE	Deferred FIT	8,967,288	6,732,336	2,234,952
G-DTE	Customer Tax Credit Amortization	(11,088,470)	(9,988,406)	(1,100,064)
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(7,958,215)	(8,045,313)	87,098

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-12A
For Twelve Months 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
	997000	Book Depreciation & Amortization	25,782,886	14,956,215	40,739,101	18,656,272	10,703,343	29,359,615	7,126,614	4,252,872	11,379,486
12	997001	Contributions In Aid of Construction	0	1,964,978	1,964,978	0	1,395,547	1,395,547	0	569,431	569,431
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	97,523	97,523	0	69,262	69,262	0	28,261	28,261
99	997010	Deferred Gas Credit and Refunds	(56,621,168)	0	(56,621,168)	(41,231,537)	0	(41,231,537)	(15,389,631)	0	(15,389,631)
12	997016	Redemption Expense Amortization	0	29,689	29,689	0	21,085	21,085	0	8,604	8,604
99	997018	DSM Tariff Rider	3,267,201	0	3,267,201	1,686,770	0	1,686,770	1,580,431	0	1,580,431
12	997020	FAS87 Current Pension Accrual	0	(361,765)	(361,765)	0	(256,929)	(256,929)	0	(104,836)	(104,836)
12	997027	Customer Uncollectibles	(155,690)	(901,630)	(1,057,320)	(376,304)	(640,347)	(1,016,651)	220,614	(261,283)	(40,669)
99	997031	Decoupling Mechanism	8,555,186	0	8,555,186	6,583,430	0	6,583,430	1,971,756	0	1,971,756
12	997032	Interest Rate Swaps	0	2,835,499	2,835,499	0	2,013,800	2,013,800	0	821,699	821,699
12	997035	Leases	0	(24,361)	(24,361)	0	(17,478)	(17,478)	0	(6,883)	(6,883)
12	997048	AFUDC	0	(307,722)	(307,722)	0	(218,547)	(218,547)	0	(89,175)	(89,175)
12	997049	Tax Depreciation	0	(39,017,249)	(39,017,249)	0	(27,710,440)	(27,710,440)	0	(11,306,809)	(11,306,809)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	160,830	0	160,830	82,724	0	82,724	78,106	0	78,106
12	997080	Book Transportation Depreciation	0	7,712,673	7,712,673	0	5,477,617	5,477,617	0	2,235,056	2,235,056
12	997081	Deferred Compensation	0	(2,313)	(2,313)	0	(1,643)	(1,643)	0	(670)	(670)
4	997082	Meal Disallowances	0	102,605	102,605	0	73,615	73,615	0	28,990	28,990
12	997083	Paid Time Off	0	226,076	226,076	0	160,561	160,561	0	65,515	65,515
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(22,673)	0	(22,673)	(22,673)	0	(22,673)	0	0	0
12	997101	Repairs 481 (a)	0	(5,919,825)	(5,919,825)	0	(4,204,319)	(4,204,319)	0	(1,715,506)	(1,715,506)
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	(2,885,338)	0	(2,885,338)	(2,885,338)	0	(2,885,338)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(10,823)	0	(10,823)	(10,823)	0	(10,823)	0	0	0
99	997109	Tax Reform Amortization	(9,574)	0	(9,574)	(9,574)	0	(9,574)	0	0	0
99	997110	FISERVE	158,334	138,280	296,614	0	98,208	98,208	158,334	40,072	198,406
12	997111	Capitalized Transportation	0	(45,750)	(45,750)	0	(32,492)	(32,492)	0	(13,258)	(13,258)
12	997114	AFUDC Debt CWIP	0	(457,759)	(457,759)	0	(325,105)	(325,105)	0	(132,654)	(132,654)
12	997115	AFUDC Equity DFIR Deferral	(208,961)	0	(208,961)	(90,731)	0	(90,731)	(118,230)	0	(118,230)
12	997118	Depreciation Study Deferral	(132,932)	0	(132,932)	0	0	0	(132,932)	0	(132,932)
12	997119	AFUDC Tax CPI	0	1,848,721	1,848,721	0	1,312,980	1,312,980	0	535,741	535,741
12	997120	Transportation Tax Disallowance	0	17,482	17,482	0	12,416	12,416	0	5,066	5,066
12	997122	Regulatory Fees	(185,815)	0	(185,815)	(185,815)	0	(185,815)	0	0	0
12	997125	COVID-19	475,276	0	475,276	475,276	0	475,276	0	0	0
12	997126	Prepaid Expenses	0	(191,926)	(191,926)	0	(136,308)	(136,308)	0	(55,618)	(55,618)
12	997127	CARES Act SS Deferral	0	(415,291)	(415,291)	0	(294,944)	(294,944)	0	(120,347)	(120,347)
12	997128	Meters Expensed	0	(5,764,854)	(5,764,854)	0	(4,094,257)	(4,094,257)	0	(1,670,597)	(1,670,597)
12	997129	Mixed Service Costs (IDD#5)	0	(7,466,666)	(7,466,666)	0	(5,302,901)	(5,302,901)	0	(2,163,765)	(2,163,765)
12	997138	Intervenor Funding	(37,628)	0	(37,628)	(37,628)	0	(37,628)	0	0	0
12	997139	Pension Settlement	0	44,715	44,715	0	31,757	31,757	0	12,958	12,958
12	997140	Insurance Balancing	(399)	0	(399)	(399)	0	(399)	0	0	0
12	997141	CCA	(9,794)	0	(9,794)	(9,794)	0	(9,794)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	(19,746,439)	(30,902,655)	(50,649,094)	(33,897,773)	(32,568,862)	(37,107,020)	(4,504,938)	(9,037,136)	(13,542,074)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers - AMA	100.000%	65.437%	34.563%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	67.033%	32.967%
G-ALL	11	Book Depreciation	100.000%	71.400%	28.600%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.021%	28.979%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months 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	(105,676)	(75,052)	(30,624)
99	410100	Deferred Federal Income Tax Exp	11,018,972	8,148,474	2,870,498
		SUBTOTAL	10,913,296	8,073,422	2,839,874
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,004,396)	(1,423,554)	(580,842)
99	411100	Deferred Federal Income Tax Exp	(1,541,322)	(1,037,329)	(503,993)
		SUBTOTAL	(3,545,718)	(2,460,883)	(1,084,835)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	1,599,710	1,119,797	479,913
		SUBTOTAL	1,599,710	1,119,797	479,913
		Total Deferred Federal Income Tax Expense	8,967,288	6,732,336	2,234,952
99	411193	Customer Tax Credit Amortization	(11,088,470)	(9,988,406)	(1,100,064)
		SUBTOTAL	(11,088,470)	(9,988,406)	(1,100,064)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.021%	28.979%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-OTX-12A
TAXES OTHER THAN FEDERAL INCOME TAX	
For Twelve Months 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	250,238	250,238	0	171,288	171,288	0	78,950	78,950
		TOTAL UNDERGROUND STORAGE TAX	0	250,238	250,238	0	171,288	171,288	0	78,950	78,950
		DISTRIBUTION									
99	408110	State Excise Tax	9,561,450	0	9,561,450	9,561,450	0	9,561,450	0	0	0
99	408120	Municipal Occupation & License Tax	10,852,769	0	10,852,769	9,007,577	0	9,007,577	1,845,192	0	1,845,192
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	4,354,174	0	4,354,174	3,059,561	0	3,059,561	1,294,613	0	1,294,613
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	(5,122)	0	(5,122)	0	0	0	(5,122)	0	(5,122)
		TOTAL DISTRIBUTION TAX	24,768,377	0	24,768,377	21,628,615	0	21,628,615	3,139,762	0	3,139,762
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	593,446	946,143	1,539,589	431,302	678,820	1,110,122	162,144	267,323	429,467
		TOTAL A&G TAX	593,446	946,143	1,539,589	431,302	678,820	1,110,122	162,144	267,323	429,467
		TOTAL TAXES OTHER THAN FIT	25,361,823	1,196,381	26,558,204	22,059,917	850,108	22,910,025	3,301,906	346,273	3,648,179

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended April 30, 2023
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

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)	4,294,891	59,802,360	64,097,251	4,294,891	42,905,801	47,200,692	0	16,896,559	16,896,559
TOTAL INTANGIBLE PLANT			6,089,002	61,135,269	67,224,271	5,317,485	43,862,110	49,179,595	771,517	17,273,159	18,044,676
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	2,751,141	2,751,141	0	1,883,156	1,883,156	0	867,985	867,985
1	352XXX	Wells	0	23,372,279	23,372,279	0	15,998,325	15,998,325	0	7,373,954	7,373,954
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	15,266,907	15,266,907	0	10,450,198	10,450,198	0	4,816,709	4,816,709
1	355000	Measuring & Regulating Equipment	0	1,875,508	1,875,508	0	1,283,785	1,283,785	0	591,723	591,723
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	2,889,381	2,889,381	0	1,977,781	1,977,781	0	911,600	911,600
TOTAL UNDERGROUND STORAGE PLANT			0	50,051,151	50,051,151	0	34,286,798	34,286,798	0	15,764,353	15,764,353
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	686,370	0	686,370	506,742	0	506,742	179,628	0	179,628
6	375000	Structures & Improvements	1,577,030	0	1,577,030	927,535	0	927,535	649,495	0	649,495
6	376000	Mains	463,838,086	2,518,937	466,357,023	313,385,032	1,688,519	315,073,551	150,453,054	830,418	151,283,472
6	378000	Measuring & Reg Station Equip-General	7,416,272	0	7,416,272	4,740,444	0	4,740,444	2,675,828	0	2,675,828
6	379000	Measuring & Reg Station Equip-City Gate	6,778,779	0	6,778,779	1,942,154	0	1,942,154	4,836,625	0	4,836,625
6	380000	Services	336,345,228	0	336,345,228	231,135,700	0	231,135,700	105,209,528	0	105,209,528
6	381XXX	Meters	116,653,160	0	116,653,160	84,428,143	0	84,428,143	32,225,017	0	32,225,017
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	4,080,586	0	4,080,586	3,017,816	0	3,017,816	1,062,770	0	1,062,770
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			937,464,106	2,518,937	939,983,043	640,147,491	1,688,519	641,836,010	297,316,615	830,418	298,147,033
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,373,025	2,650,148	6,023,173	3,273,089	1,901,375	5,174,464	99,936	748,773	848,709
4	390XXX	Structures & Improvements	29,636,653	29,348,548	58,985,201	27,829,369	21,056,409	48,885,778	1,807,284	8,292,139	10,099,423
4	391XXX	Office Furniture & Equipment	1,453,327	14,785,394	16,238,721	1,451,069	10,607,929	12,058,998	2,258	4,177,465	4,179,723
4	392XXX	Transportation Equipment	14,093,350	5,299,812	19,393,162	10,423,853	3,802,403	14,226,256	3,669,497	1,497,409	5,166,906
4	393000	Stores Equipment	393,297	1,083,960	1,477,257	336,518	777,698	1,114,216	56,779	306,262	363,041
4	394000	Tools, Shop & Garage Equipment	3,266,078	7,892,058	11,158,136	2,637,696	5,662,236	8,299,932	628,382	2,229,822	2,858,204
4	395XXX	Laboratory Equipment	106,253	554,018	660,271	106,253	397,486	503,739	0	156,532	156,532
4	396XXX	Power Operated Equipment	3,483,432	1,074,574	4,558,006	2,592,822	770,964	3,363,786	890,610	303,610	1,194,220
4	397XXX	Communications Equipment	4,733,266	19,870,282	24,603,548	3,595,769	14,256,133	17,851,902	1,137,497	5,614,149	6,751,646

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	398000	Miscellaneous Equipment	1,960	162,246	164,206	0	116,405	116,405	1,960	45,841	47,801
		TOTAL GENERAL PLANT	60,540,641	82,721,040	143,261,681	52,246,438	59,349,038	111,595,476	8,294,203	23,372,002	31,666,205
		TOTAL PLANT IN SERVICE	1,004,093,749	196,426,397	1,200,520,146	697,711,414	139,186,465	836,897,879	306,382,335	57,239,932	363,622,267
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,086,260)	(19,086,260)	0	(13,064,545)	(13,064,545)	0	(6,021,715)	(6,021,715)
G-ADEP		Distribution Plant	(285,044,988)	(2,013,931)	(287,058,919)	(184,476,766)	(1,349,998)	(185,826,764)	(100,568,222)	(663,933)	(101,232,155)
G-ADEP		General Plant	(19,116,786)	(28,049,303)	(47,166,089)	(14,991,293)	(20,124,253)	(35,115,546)	(4,125,493)	(7,925,050)	(12,050,543)
		TOTAL ACCUMULATED DEPRECIATION	(304,161,774)	(49,149,494)	(353,311,268)	(199,468,059)	(34,538,796)	(234,006,855)	(104,693,715)	(14,610,698)	(119,304,413)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(469,040)	(1,061,360)	(1,530,400)	(311,457)	(761,483)	(1,072,940)	(157,583)	(299,877)	(457,460)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(3,411,491)	(30,029,765)	(33,441,256)	(3,411,491)	(21,545,155)	(24,956,646)	0	(8,484,610)	(8,484,610)
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	(3,880,531)	(31,091,125)	(34,971,656)	(3,722,948)	(22,306,638)	(26,029,586)	(157,583)	(8,784,487)	(8,942,070)
		TOTAL ACCUMULATED DEPR/AMORT	(308,042,305)	(80,240,619)	(388,282,924)	(203,191,007)	(56,845,434)	(260,036,441)	(104,851,298)	(23,395,185)	(128,246,483)
		NET GAS UTILITY PLANT before DFIT	696,051,444	116,185,778	812,237,222	494,520,407	82,341,031	576,861,438	201,531,037	33,844,747	235,375,784
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,622,478)	(102,622,478)	0	(72,883,510)	(72,883,510)	0	(29,738,968)	(29,738,968)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(15,564,058)	(15,564,058)	0	(11,165,213)	(11,165,213)	0	(4,398,845)	(4,398,845)
4	282919	ADFIT - Common Plant (282919 from C-DTX)	0	(1,025,130)	(1,025,130)	0	(735,490)	(735,490)	0	(289,640)	(289,640)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	54,733	54,733	0	39,269	39,269	0	15,464	15,464
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(278,220)	(278,220)	0	(197,595)	(197,595)	0	(80,625)	(80,625)
		TOTAL ACCUMULATED DFIT	0	(119,435,153)	(119,435,153)	0	(84,942,539)	(84,942,539)	0	(34,492,614)	(34,492,614)
		NET GAS UTILITY PLANT	696,051,444	(3,249,375)	692,802,069	494,520,407	(2,601,508)	491,918,899	201,531,037	(647,867)	200,883,170

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%	67.033%	32.967%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.021%	28.979%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	696,051,444	(3,249,375)	692,802,069	494,520,407	(2,601,508)	491,918,899	201,531,037	(647,867)	200,883,170
		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	1,364,517	2,131,906	3,496,423	858,998	1,529,557	2,388,555	505,519	602,349	1,107,868
4	182318	Accumulated Amortization - AFUDC	(279,836)	(838,394)	(1,118,230)	(206,037)	(601,519)	(807,556)	(73,799)	(236,875)	(310,674)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,922,913	3,922,913	0	1,808,151	1,808,151
1	164100	Gas Inventory--Jackson Prairie	0	23,686,901	23,686,901	0	16,213,684	16,213,684	0	7,473,217	7,473,217
1	164115	Gas Inventory--Clay Basin	0	30,719	30,719	0	22,040	22,040	0	8,679	8,679
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,454,348	0	3,454,348	3,454,348	0	3,454,348	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	8,218,394	0	8,218,394	8,218,394	0	8,218,394	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,912,221)	0	(1,912,221)	(1,912,221)	0	(1,912,221)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(30,225,176)	0	(30,225,176)	(19,014,866)	0	(19,014,866)	(11,210,310)	0	(11,210,310)
99	190393	ADFIT-Customer Tax Credit	6,347,287	0	6,347,287	3,993,122	0	3,993,122	2,354,165	0	2,354,165
99	235199	Customer Deposits	(1,185)	0	(1,185)	(1,185)	0	(1,185)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	4,684,159	0	4,684,159	4,684,159	0	4,684,159	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(983,673)	0	(983,673)	(983,673)	0	(983,673)	0	0	0
C-WKC		Working Capital	16,634,597	0	16,634,597	10,962,296	0	10,962,296	5,672,301	0	5,672,301
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	7,301,211	30,742,196	38,043,407	10,053,335	21,086,675	31,140,010	(2,752,124)	9,655,521	6,903,397
		NET RATE BASE	703,352,655	27,492,821	730,845,476	504,573,742	18,485,167	523,058,909	198,778,913	9,007,654	207,786,567

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-12A
For Twelve Months 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	
Electric Production														
Steam (ED-AN)	3,819,770	3,819,770												
Steam (ED-ID)	4,319,588	4,319,588												
Steam (ED-WA)	11,574,177	11,574,177												
Hydro (ED-AN)	16,409,405	16,409,405												
Other (ED-AN)	10,989,172	10,989,172												
Total Electric Production	47,112,112	47,112,112												
Electric Transmission														
ED-AN	19,358,880	19,358,880												
ED-ID	275,868	275,868												
ED-WA	520,445	520,445												
Total Electric Transmission	20,155,193	20,155,193												
Electric Distribution														
ED-AN	85,412	85,412												
ED-ID	19,831,192	19,831,192												
ED-WA	38,011,180	38,011,180												
Total Electric Distribution	57,927,784	57,927,784												
Gas Underground Storage														
1 GD-AN	741,395		741,395			741,395	741,395		507,485	507,485		233,910	233,910	
GD-OR	127,276			127,276										
Total Gas Underground Storage	868,671		741,395	127,276		741,395	741,395		507,485	507,485		233,910	233,910	
Gas Distribution														
6 GD-AN	57,432		57,432				57,432		38,498	38,498		18,934	18,934	
GD-ID	6,962,876		6,962,876		6,962,876	6,962,876	6,962,876				6,962,876		6,962,876	
GD-WA	16,176,645		16,176,645		16,176,645	16,176,645	16,176,645	16,176,645		16,176,645				
GD-OR	10,530,245			10,530,245										
Total Gas Distribution	33,727,198		23,196,953	10,530,245		23,139,521	23,196,953		16,176,645	38,498	16,215,143	6,962,876	18,934	6,981,810
General Plant														
ED-AN	2,922,985	2,922,985												
ED-ID	516,832	516,832												
ED-WA	1,322,255	1,322,255												
7,4 CD-AA	21,355,225	14,972,575	4,422,240	1,960,410		4,422,240	4,422,240		3,172,780	3,172,780		1,249,460	1,249,460	
9,4 CD-AN	688,788	531,352	157,436			157,436	157,436		112,954	112,954		44,482	44,482	
9 CD-ID	478,132	368,845	109,287		109,287	109,287	109,287				109,287		109,287	
9 CD-WA	2,241,862	1,729,440	512,422		512,422	512,422	512,422	512,422		512,422				
8,4 GD-AA	367,021		253,373	113,648		253,373	253,373		181,785	181,785		71,588	71,588	
4 GD-AN	30,728		30,728			30,728	30,728		22,046	22,046		8,682	8,682	
GD-ID	39,657		39,657		39,657	39,657	39,657				39,657		39,657	
GD-WA	1,091,773		1,091,773		1,091,773	1,091,773	1,091,773	1,091,773		1,091,773				
GD-OR	211,474			211,474										
Total General Plant	31,266,732	22,364,284	6,616,916	2,285,532		1,753,139	4,863,777	6,616,916	1,604,195	3,489,565	5,093,760	148,944	1,374,212	1,523,156
Total Depreciation Expense	191,057,690	147,559,373	30,555,264	12,943,053		24,892,660	5,662,604	30,555,264	17,780,840	4,035,548	21,816,388	7,111,820	1,627,056	8,738,876

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months 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	67.033%	32.967%

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

Report ID:
G-AMTX-12A

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			
Production/Transmission																
	Franchises (302000)	ED-AN	918,400	918,400												
	Misc Intangible Plt (303000)	ED-AN	260,230	260,230												
Total Production/Transmission			1,178,630	1,178,630												
Distribution																
	Franchises (302000)	ED-WA	108,723	108,723												
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
Total Distribution			114,589	114,589												
General Plant - 303000																
7,4		CD-AA	414,833	290,848	85,903	38,082		85,903	85,903		61,632	61,632		24,271	24,271	
9,4		CD-AN	9,728	7,505	2,223			2,223	2,223		1,595	1,595		628	628	
		GD-ID	14,795		14,795			14,795	14,795				14,795		14,795	
		GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
		GD-OR	7,579			7,579										
Total General Plant - 303000			471,797	298,353	127,783	45,661		39,657	88,126	127,783	24,862	63,227	88,089	14,795	24,899	39,694
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	44,032,538	30,872,093	9,118,258	4,042,187		9,118,258	9,118,258		6,541,985	6,541,985		2,576,273	2,576,273	
9,4		CD-AN	120,097	92,646	27,451			27,451	27,451		19,695	19,695		7,756	7,756	
9,4		CD-ID	0	0	0			0	0				0		0	
9,4		CD-WA	3,721,263	2,870,694	850,569			850,569	850,569	850,569		850,569			0	
		ED-AN	6,704,576	6,704,576												
		ED-ID	0	0												
		ED-WA	1,098,794	1,098,794												
8,4		GD-AA	86,586		59,775	26,811		59,775	59,775		42,886	42,886		16,889	16,889	
4		GD-AN	0		0			0	0		0	0		0	0	
		GD-OR	35,340			35,340										
Total Miscellaneous IT Intangible Plant - 3031XX			55,799,194	41,638,803	10,056,053	4,104,338		850,569	9,205,484	10,056,053	850,569	6,604,566	7,455,135	0	2,600,918	2,600,918
Gas Underground Storage																
1		GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage			0		0			0	0		0	0		0	0	
General Plant - 390200, 396200																
7,4		CD-AA	0	0	0	0		0	0		0	0		0	0	
4		ED-AN	422,431	422,431												
		GD-OR	0			0										
Total General Plant- 390200, 396200			422,431	422,431	0	0		0	0		0	0		0	0	
Total Amortization Expense			57,986,641	43,652,806	10,183,836	4,149,999		890,226	9,293,610	10,183,836	875,431	6,667,793	7,543,224	14,795	2,625,817	2,640,612

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-12A
For Twelve Months 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
Electric Production													
Steam (ED-AN)	(77,389,660)	(77,389,660)											
Steam (ED-ID)	(95,046,569)	(95,046,569)											
Steam (ED-WA)	(184,099,009)	(184,099,009)											
Hydro (ED-AN)	(186,277,435)	(186,277,435)											
Other (ED-AN)	(167,745,488)	(167,745,488)											
Total Electric Production	(710,558,161)	(710,558,161)											
Electric Transmission													
ED-AN	(239,310,705)	(239,310,705)											
ED-ID	(10,552,754)	(10,552,754)											
ED-WA	(16,635,793)	(16,635,793)											
Total Electric Transmission	(266,499,252)	(266,499,252)											
Electric Distribution													
ED-AN	(481,360)	(481,360)											
ED-ID	(275,023,507)	(275,023,507)											
ED-WA	(452,645,093)	(452,645,093)											
Total Electric Distribution	(728,149,960)	(728,149,960)											
Gas Underground Storage													
1 GD-AN	(19,086,260)		(19,086,260)			(19,086,260)	(19,086,260)		(13,064,545)	(13,064,545)		(6,021,715)	(6,021,715)
GD-OR	(1,622,163)			(1,622,163)									
Total Gas Underground Storage	(20,708,423)		(19,086,260)	(1,622,163)		(19,086,260)	(19,086,260)		(13,064,545)	(13,064,545)		(6,021,715)	(6,021,715)
Gas Distribution													
6 GD-AN	(2,013,931)		(2,013,931)			(2,013,931)	(2,013,931)		(1,349,998)	(1,349,998)		(663,933)	(663,933)
GD-ID	(100,568,222)		(100,568,222)		(100,568,222)	(100,568,222)	(100,568,222)				(100,568,222)		(100,568,222)
GD-WA	(184,476,766)		(184,476,766)		(184,476,766)	(184,476,766)	(184,476,766)	(184,476,766)					
GD-OR	(138,859,787)			(138,859,787)									
Total Gas Distribution	(425,918,706)		(287,058,919)	(138,859,787)	(285,044,988)	(2,013,931)	(287,058,919)	(184,476,766)	(1,349,998)	(185,826,764)	(100,568,222)	(663,933)	(101,232,155)
General Plant													
ED-AN	(38,237,461)	(38,237,461)											
ED-ID	(13,429,510)	(13,429,510)											
ED-WA	(25,830,133)	(25,830,133)											
7,4 CD-AA	(98,884,244)	(69,329,721)	(20,476,949)	(9,077,574)		(20,476,949)	(20,476,949)		(14,691,392)	(14,691,392)		(5,785,557)	(5,785,557)
9,4 CD-AN	(8,538,842)	(6,587,119)	(1,951,723)			(1,951,723)	(1,951,723)		(1,400,283)	(1,400,283)		(551,440)	(551,440)
9 CD-ID	(7,458,329)	(5,753,579)	(1,704,750)		(1,704,750)	(1,704,750)	(1,704,750)				(1,704,750)		(1,704,750)
9 CD-WA	(11,312,969)	(8,727,164)	(2,585,805)		(2,585,805)	(2,585,805)	(2,585,805)	(2,585,805)					
8,4 GD-AA	(2,477,254)		(1,710,172)	(767,082)		(1,710,172)	(1,710,172)		(1,226,980)	(1,226,980)		(483,192)	(483,192)
4 GD-AN	(3,910,459)		(3,910,459)			(3,910,459)	(3,910,459)		(2,805,598)	(2,805,598)		(1,104,861)	(1,104,861)
GD-ID	(2,420,743)		(2,420,743)		(2,420,743)	(2,420,743)	(2,420,743)				(2,420,743)		(2,420,743)
GD-WA	(12,405,488)		(12,405,488)		(12,405,488)	(12,405,488)	(12,405,488)	(12,405,488)					
GD-OR	(5,650,532)			(5,650,532)									
Total General Plant	(230,555,964)	(167,894,687)	(47,166,089)	(15,495,188)	(19,116,786)	(28,049,303)	(47,166,089)	(14,991,293)	(20,124,253)	(35,115,546)	(4,125,493)	(7,925,050)	(12,050,543)
Total Accumulated Depreciation	(2,382,390,466)	(1,873,102,060)	(353,311,268)	(155,977,138)	(304,161,774)	(49,149,494)	(353,311,268)	(199,468,059)	(34,538,796)	(234,006,855)	(104,693,715)	(14,610,698)	(119,304,413)

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months 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	67.033%	32.967%

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

Report ID:
G-AAMT-12A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(15,498,688)	(15,498,688)											
Misc Intangible Plt (303000)	ED-AN	(2,776,045)	(2,776,045)											
Total Production/Transmission		(18,274,733)	(18,274,733)											
Distribution														
Franchises (302000)	ED-WA	(375,421)	(375,421)											
Misc Intangible Plt (303000)	ED-WA	(65,160)	(65,160)											
Total Distribution		(440,581)	(440,581)											
General Plant - 303000														
7,4	CD-AA	(4,966,650)	(3,482,218)	(1,028,494)	(455,938)		(1,028,494)	(1,028,494)		(737,903)	(737,903)		(290,591)	(290,591)
9,4	CD-AN	(143,791)	(110,925)	(32,866)			(32,866)	(32,866)		(23,580)	(23,580)		(9,286)	(9,286)
	GD-ID	(157,583)		(157,583)			(157,583)	(157,583)				(157,583)		(157,583)
	GD-WA	(311,457)		(311,457)			(311,457)	(311,457)	(311,457)		(311,457)			
	GD-OR	(127,576)			(127,576)									
Total General Plant - 303000		(5,707,057)	(3,593,143)	(1,530,400)	(583,514)	(469,040)	(1,061,360)	(1,530,400)	(311,457)	(761,483)	(1,072,940)	(157,583)	(299,877)	(457,460)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(143,806,334)	(100,825,498)	(29,779,415)	(13,201,421)		(29,779,415)	(29,779,415)		(21,365,539)	(21,365,539)		(8,413,876)	(8,413,876)
9,4	CD-AN	(373,244)	(287,932)	(85,312)			(85,312)	(85,312)		(61,208)	(61,208)		(24,104)	(24,104)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(14,925,366)	(11,513,875)	(3,411,491)		(3,411,491)	(3,411,491)	(3,411,491)	(3,411,491)		(3,411,491)		0	0
	ED-AN	(12,963,765)	(12,963,765)											
	ED-ID	0	0											
	ED-WA	(1,900,763)	(1,900,763)											
8,4	GD-AA	(239,064)		(165,038)	(74,026)		(165,038)	(165,038)		(118,408)	(118,408)		(46,630)	(46,630)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(10,631)			(10,631)									
Total Miscellaneous IT Intangible Plant - 3031XX		(174,219,167)	(127,491,833)	(33,441,256)	(13,286,078)	(3,411,491)	(30,029,765)	(33,441,256)	(3,411,491)	(21,545,155)	(24,956,646)	0	(8,484,610)	(8,484,610)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0		0	0
4	ED-AN	(1,089,400)	(1,089,400)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0		0	0
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,089,400)	(1,089,400)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(199,730,938)	(150,889,690)	(34,971,656)	(13,869,592)	(3,880,531)	(31,091,125)	(34,971,656)	(3,722,948)	(22,306,638)	(26,029,586)	(157,583)	(8,784,487)	(8,942,070)

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-12A
For Twelve Months 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 Twelve Months Ended April 30, 2023 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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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	2,115,921	681,998	337,288	612,999	1,632,285	202,072	99,936	181,628	483,636	0	0	0
	TOTAL ACCOUNT	18,838,729	804,218	699,567	9,371,942	10,875,727	3,273,089	99,936	2,650,148	6,023,173	845,517	1,094,312	1,939,829
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,474,343	8,367,660	2,971,827	9,134,856	20,474,343	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,047,234	0	0	0	0	25,047,234	0	0	25,047,234	0	0	0
99	GD-OR / AS	4,281,492	0	0	0	0	0	0	0	0	4,281,492	0	4,281,492
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	129,853,124	0	0	91,042,622	91,042,622	0	0	26,889,985	26,889,985	0	11,920,517	11,920,517
9	CD-WA / ID / AN	30,835,116	9,389,783	6,099,633	8,297,718	23,787,134	2,782,135	1,807,284	2,458,563	7,047,982	0	0	0
	TOTAL ACCOUNT	210,491,309	17,757,443	9,071,460	108,475,196	135,304,099	27,829,369	1,807,284	29,348,548	58,985,201	4,281,492	11,920,517	16,202,009
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,052,747	940,879	7,798	2,104,070	3,052,747	0	0	0	0	0	0	0
99	GD-WA / ID / AN	213,900	0	0	0	0	213,900	0	0	213,900	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	239,818	0	0	0	0	0	0	165,558	165,558	0	74,260	74,260
7	CD-AA	70,245,803	0	0	49,250,737	49,250,737	0	0	14,546,501	14,546,501	0	6,448,565	6,448,565
9	CD-WA / ID / AN	5,743,372	4,175,480	7,622	247,508	4,430,610	1,237,169	2,258	73,335	1,312,762	0	0	0
	TOTAL ACCOUNT	79,507,749	5,116,359	15,420	51,602,315	56,734,094	1,451,069	2,258	14,785,394	16,238,721	12,109	6,522,825	6,534,934
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	59,549,559	25,971,834	12,114,943	21,462,782	59,549,559	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,124,366	0	0	0	0	9,948,586	3,414,168	2,761,612	16,124,366	0	0	0
99	GD-OR / AS	4,786,752	0	0	0	0	0	0	0	0	4,786,752	0	4,786,752
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,567,740	0	0	5,305,894	5,305,894	0	0	1,567,128	1,567,128	0	694,718	694,718
9	CD-WA / ID / AN	7,151,304	1,604,039	861,741	3,050,950	5,516,730	475,267	255,329	903,978	1,634,574	0	0	0
	TOTAL ACCOUNT	95,276,908	27,575,873	12,976,684	29,819,626	70,372,183	10,423,853	3,669,497	5,299,811	19,393,161	4,786,752	724,812	5,511,564

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended April 30, 2023 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			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	
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	2,593	0	1,150	
9		CD-WA / ID / AN	5,478,895	385,310	191,631	3,649,643	4,226,584	114,165	56,779	1,081,367	1,252,311	0	0	
		TOTAL ACCOUNT	6,207,346	444,176	191,631	4,072,340	4,708,147	336,518	56,779	1,083,960	1,477,257	20,792	1,150	21,942
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	7,994,984	1,338,299	435,594	6,221,091	7,994,984	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,520,989	0	0	0	0	2,631,923	406,737	482,329	3,520,989	0	0	
99		GD-OR / AS	1,017,515	0	0	0	0	0	0	0	0	1,017,515	1,017,515	
8		GD-AA	5,744,798	0	0	0	0	0	0	3,965,921	3,965,921	0	1,778,877	
7		CD-AA	15,501,159	0	0	10,868,173	10,868,173	0	0	3,209,980	3,209,980	0	1,423,006	
9		CD-WA / ID / AN	2,017,968	19,486	748,057	789,178	1,556,721	5,773	221,645	233,829	461,247	0	0	
		TOTAL ACCOUNT	35,797,413	1,357,785	1,183,651	17,878,442	20,419,878	2,637,696	628,382	7,892,059	11,158,137	1,017,515	3,201,883	4,219,398
	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	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	3,190,338	399,248	15,791	2,775,299	3,190,338	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	1,441,856	0	0	1,010,914	1,010,914	0	0	298,580	298,580	0	132,362	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,084,473	399,248	15,791	3,786,213	4,201,252	106,253	0	554,019	660,272	18,586	204,363	222,949

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended April 30, 2023 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			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	28,266,667	13,067,205	8,318,912	6,880,550	28,266,667	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,115,371	0	0	0	0	2,518,747	776,035	820,589	4,115,371	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	1,457,758	250,008	386,696	487,854	1,124,558	74,076	114,576	144,548	333,200	0	0	
		TOTAL ACCOUNT	34,412,108	13,317,213	8,705,608	7,738,931	29,761,752	2,592,823	890,611	1,074,574	4,558,008	43,834	48,514	92,348
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	46,561,279	12,941,979	6,541,572	27,077,728	46,561,279	0	0	0	0	0	0	
99		GD-WA / ID / AN	895,482	0	0	0	0	601,619	289,652	4,211	895,482	0	0	
99		GD-OR / AS	754,107	0	0	0	0	0	0	0	0	754,107	0	
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	
7		CD-AA	92,496,871	0	0	64,851,406	64,851,406	0	0	19,154,252	19,154,252	0	8,491,213	
9		CD-WA / ID / AN	19,188,225	10,105,338	2,861,499	1,835,535	14,802,372	2,994,150	847,845	543,858	4,385,853	0	0	
		TOTAL ACCOUNT	160,139,262	23,047,317	9,403,071	93,764,669	126,215,057	3,595,769	1,137,497	19,870,282	24,603,548	754,107	8,566,550	9,320,657
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	285,775	0	6,846	278,929	285,775	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	778	0	0	0	0	0	0	537	537	0	241	
7		CD-AA	773,325	0	0	542,194	542,194	0	0	160,140	160,140	0	70,991	
9		CD-WA / ID / AN	15,437	0	6,614	5,294	11,908	0	1,960	1,569	3,529	0	0	
		TOTAL ACCOUNT	1,084,407	0	13,460	826,417	839,877	0	1,960	162,246	164,206	9,092	71,232	80,324
		TOTAL GENERAL PLANT	646,956,491	89,819,632	42,276,343	327,452,878	459,548,853	52,246,439	8,294,204	82,721,041	143,261,684	11,789,796	32,356,158	44,145,954

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-12A
For Twelve Months 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	12,016,840	319,716	0	11,697,124	12,016,840	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	20,653,453	319,716	0	16,209,540	16,529,256	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	26,162,788	3,692,679	0	22,470,109	26,162,788	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	176,084	0	0	0	0	0	0	0	0	176,084	0	176,084
8		GD-AA	434,733	0	0	0	0	0	0	300,118	300,118	0	134,615	134,615
7		CD-AA	129,274,076	0	0	90,636,640	90,636,640	0	0	26,770,076	26,770,076	0	11,867,360	11,867,360
9		CD-WA / ID / AN	806,625	159,558	0	462,697	622,255	47,276	0	137,094	184,370	0	0	0
		TOTAL ACCOUNT	156,854,306	3,852,237	0	113,569,446	117,421,683	47,276	0	27,207,288	27,254,564	176,084	12,001,975	12,178,059
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,346,811	0	0	3,346,811	3,346,811	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	17,646,547	0	0	12,372,347	12,372,347	0	0	3,654,247	3,654,247	0	1,619,953	1,619,953
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	20,993,358	0	0	15,719,158	15,719,158	0	0	3,654,247	3,654,247	0	1,619,953	1,619,953
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,764,731	0	0	7,764,731	7,764,731	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	7,764,731	0	0	7,764,731	7,764,731	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-12A
For Twelve Months 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	170,138	0	0	119,287	119,287	0	0	35,232	35,232	0	15,619	15,619
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	20,533,095	16,115,342	0	119,287	16,234,629	4,247,615	0	35,232	4,282,847	0	15,619	15,619
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	152,765	0	0	152,765	152,765	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	12,233,247	0	0	8,576,974	8,576,974	0	0	2,533,261	2,533,261	0	1,123,012	1,123,012
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	12,386,012	0	0	8,729,739	8,729,739	0	0	2,533,261	2,533,261	0	1,123,012	1,123,012
		TOTAL	366,538,302	20,287,295	0	251,401,880	271,689,175	5,317,485	771,517	61,135,269	67,224,271	602,035	27,022,821	27,624,856

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 ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months 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	(74,243,051)	(52,053,288)	(15,374,251)	(6,815,512)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(830,414)	(640,606)	(189,808)	0
7	282919 CD-AA	(4,950,406)	(3,470,829)	(1,025,130)	(454,447)
7	283750 CD-AA	264,307	185,311	54,733	24,263
	Total	(79,759,564)	(55,979,412)	(16,534,456)	(7,245,696)

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-WKC-12A
COMMON WORKING CAPITAL	
For Twelve Months Ended April 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
	Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1 151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1 151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4 154100 Plant Materials & Oper Supplies	0	0	6,064,106	6,064,106	0	0	0	0	6,064,106
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	394	394	0	0	0	0	394
7/4 154550 Supply Chain Average Cost Variance	0	0	(219)	(219)	0	0	0	0	(219)
7/4 154560 Supply Chain Invoice Price Variance	0	0	67	67	0	0	0	0	67
99 163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99 163999 Investor-Supplied Working Capital	109,065,266	50,828,382	0	159,893,648	98,102,970	45,156,081	10,962,296	5,672,301	0
TOTAL	109,065,266	50,828,382	6,064,348	165,957,996	98,102,970	45,156,081	10,962,296	5,672,301	6,064,348

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%